

# Individual State Descriptions: 2002

Issued July 2005

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## 2002 Census of Governments

*Volume 1, Number 2, Individual State Descriptions*

U S C E N S U S B U R E A U

*Helping You Make Informed Decisions*

U.S. Department of Commerce  
Economics and Statistics Administration  
U.S. CENSUS BUREAU

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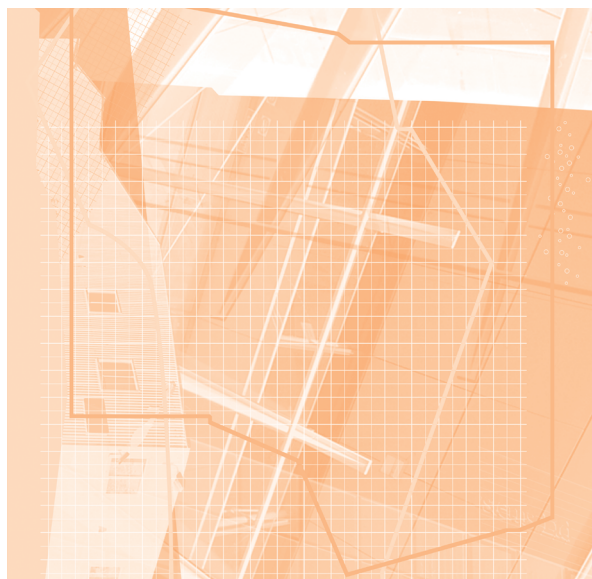
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# Introduction

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A census of governments is taken at 5-year intervals as required by law under Title 13, United States Code, Section 161. This 2002 census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

Volume 1, No 2, *Government Organization*, contains two parts that explain the organization of state and local governments. They are No. 1, *Government Organization*; and No. 2, *Individual State Descriptions*. This report No. 2, provides information about the organization of state and local governments. There is a separate summary for each state and the District of Columbia. The summaries are divided according to the five basic type of local governments recognized for the U.S. Census Bureau's classification of government units—county, municipal, township, school district, and special district governments.

## ORGANIZATION OF THIS REPORT

This introductory text describes the scope of U.S. Census Bureau statistics on government organization. It also explains the intricacies of the types of data and notes the limitations of the data as well as their relationship to data in other reports.

“Individual State Descriptions,” briefly describes the various local governments authorized in each of the 50 states and the District of Columbia.

Appendix A contains definitions of various concepts used in this report. Appendix B contains a list of county-type areas without county governments.

## SCOPE

### Governmental Units

There were 87,576 governmental units in the United States as of June 30, 2002. In addition to the federal government and the 50 state governments, there were 87,525 units of local government. Of these, 38,967 are general-purpose local governments—3,034 county governments, and 35,933 subcounty general-purpose governments (including 19,429 municipal governments and 16,504 town or township governments). The remainder, more than half the total number, are special-purpose local governments, including 13,506 school district governments and 35,052 special district governments.

See “Criteria for Classifying Governments,” below, for a statement of the criteria used for the classification of governments in census statistics on governments. See the main text for an application of these criteria to the local governmental structure in each state.

### County Governments

Organized county governments are found throughout the nation except for Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government (see Appendix B for a listing of county-type areas without county government). In Louisiana, the county governments are officially designated as “parish” governments, and the “borough” governments in Alaska resemble county governments in other states. Both are classified as county governments for census statistics on governments.

Not all geographic areas known as counties have county governments. Where municipal and county governments have been consolidated, or substantially merged, the composite units are counted as municipal governments for census statistics on governments. Moreover, the cities of Baltimore and St. Louis are outside the areas of the adjacent counties of Baltimore and St. Louis, and a similar situation exists among 39 independent cities in Virginia. Since these exceptional areas also include New York City, Philadelphia, and several other of the most populous cities (or composite city-counties) in the nation, more than 10 percent of the total United States population is not served by a county government.

### Municipal and Township Governments

The 35,933 subcounty general-purpose governments enumerated in 2002 include 19,429 municipal governments and 16,504 town or township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In many states, most notably in the Northeast, municipal and township governments have similar powers and perform similar functions. The scope of governmental services provided by these two types of governments varies widely from one state to another, and even within the same state. The area served by municipal and town or township governments may overlap in 11 states, as noted below.

As defined for census statistics on governments, the term “municipal governments” refers to political subdivisions within which a municipal corporation has been established

to provide general local government for a specific population concentration in a defined area, and includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, and in Minnesota, New York, and Wisconsin) and villages. This concept corresponds generally to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.

### Definition of Township Governments

The term “town or township governments” is applied to 16,504 organized governments located in the following 20 states in the northeast and the Midwest:

Connecticut	Minnesota	Ohio
Illinois	Missouri	Pennsylvania
Indiana	Nebraska	Rhode Island
Kansas	New Hampshire	South Dakota
Maine	New Jersey	Vermont
Massachusetts	New York	Wisconsin
Michigan	North Dakota	

This category includes governmental units officially designated as “towns” in the six New England states, New York, and Wisconsin and some “plantations” in Maine, as well as townships in other areas. In Minnesota, the terms “town” and “township” are used interchangeably with regard to township governments. Although towns in the six New England states and New York, and townships in New Jersey and Pennsylvania are legally termed “municipal corporations,” they perform municipal-type functions, and frequently serve densely populated urban areas. They have no necessary relation to concentration of population, and are, thus, counted for census purposes as town or township governments.

Excluded from this count of town or township governments are unorganized township areas, townships coextensive with cities where the city governments have absorbed the township functions, and townships known to have ceased performing governmental functions. Also excluded are the townships in Iowa, which are not counted as separate governments, but are classified as subordinate agencies of county governments.

Only one state, Indiana, has township governments covering all its area and population. In five states (Massachusetts, New Jersey, Pennsylvania, Rhode Island, and Wisconsin), operating towns or townships comprise all territory other than that served by municipalities. The same is true for Maine and New Hampshire, except for “unorganized territory” which lacks any local government. Of the remaining 12 town or township states, there are 10 where this type of government occurs only in certain county or

county-type geographic areas as of early 2002: Illinois, in 85 of the 102 county-type areas; Kansas, in 95 of 105; Minnesota, in 85 of 87; Missouri, in 22 of 115; Nebraska, in 27 of 93; North Dakota, in 48 of 53; Pennsylvania, in 66 of 67; South Dakota, in 52 of 66; and Wisconsin, 71 of 72. In New York, town governments exist in each county outside New York City.

The area served by municipal and town or township governments may overlap in 11 states. All municipal governments in Indiana, and some, but not all, municipalities in 10 other town or township states (Connecticut, Illinois, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, and Vermont) operate within territory that is served also by town or township governments. In the remaining 9 of the 20 town or township states, (Maine, Massachusetts, New Hampshire, New Jersey, North Dakota, Pennsylvania, Rhode Island, South Dakota, and Wisconsin), there is no geographic overlapping of these two kinds of units.

Town or township governments vary widely between states, and sometimes even within the same state, in the scope of services they provide. Thus, some town or township governments provide a wide range of public services, whereas some other town or township governments provide only a limited range of public services.

### Special District Governments

Special district governments are independent, special-purpose governmental units (other than school district governments), that exist as separate entities with substantial administrative and fiscal independence from general-purpose local governments. As defined for census purposes, the term “special district governments” excludes school district governments.

Special district governments provide specific services that are not being supplied by existing general purpose governments. Most perform a single function, but, in some instances, their enabling legislation allows them to provide several, usually related, types of services. The services provided by these districts range from such basic social needs as hospitals and fire protection to the less conspicuous tasks of mosquito abatement and upkeep of cemeteries.

The Census Bureau classification of special district governments covers a wide variety of entities, most of which are officially called districts or authorities. Not all public agencies so termed, however, represent separate governments. Many entities that carry the designation “district” or “authority” are, by law, so closely related to county, municipal, town or township, or state governments that they are classified as subordinate agencies of those governments in census statistics on governments, and are not counted as separate special district governments.



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In order to be counted as a special district government, rather than be classified as a subordinate agency, an entity must possess three attributes—existence as an organized entity, governmental character, and substantial autonomy. See “Criteria for Classifying Governments,” below, for an explanation of the criteria for determining whether an entity is counted as a separate government. The main text of this report explains how these criteria were applied, including a summary description in each state of legally authorized special district governments. That section also lists in each state various statutory authorities, commissions, corporations, and other forms of organizations that have certain governmental characteristics, but are subject by law to administrative or fiscal control by the state or by independent local governments, and are, therefore, classified as subordinate agencies of those governments.

### **School District Governments and Public School Systems**

Of the 15,014 public school systems in the United States in 2002, only the 13,506 that are independent school districts are included in the count of governments. The other 1,508 “dependent” public school systems are classified as agencies of other governments—state, county, municipal, or town or township—and are not counted as separate governments.

Because of the variety of state legislative provisions for the administration and operation of public schools, marked diversity is found in school organization throughout the United States. The number of states providing for public schools solely through independent school districts numbered 31 in 2002. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 15 states, with the public schools that provide elementary and secondary education operated in some areas by independent school districts and elsewhere by a county, municipal, town or township, or state government. In the District of Columbia and in four states (Alaska, Hawaii, Maryland, and North Carolina), there are no independent school districts; all public schools in those jurisdictions are administered by systems that are agencies of the county, municipal, or state government.

Alaska, Connecticut, Hawaii, Maine, Massachusetts, Michigan, New Jersey, Rhode Island, and Texas each have state-dependent public school systems.

Public school systems operating as dependent agencies of county governments appear mostly in North Carolina, Tennessee, and Virginia, which contain nearly two-thirds of all county-dependent systems. However, California has 59 county-dependent systems and New Jersey 50. Other states containing public school systems operating as dependent agencies of county governments are

Alaska(13), Arizona (14), Maryland (38), Massachusetts (2), Mississippi(3), New Hampshire (1), New York (25), and Wisconsin (2). Systems associated with town or township governments are found only in Connecticut, Maine, Massachusetts, New Jersey, and Rhode Island. There are public school systems operated by municipal governments in each of 13 states and the District of Columbia, but in most of these states, some other pattern predominates, and only in the District of Columbia are all public schools operated by a municipally-dependent system.

The total of public school systems includes some systems that do not provide elementary-secondary, or post secondary education services. There are 195 public school systems located in 20 separate states, that do not operate schools. Instead, these “nonoperating” systems are responsible for providing transportation and paying tuition or reimbursement to other school systems for public school students who live in their respective areas, or for providing special services to those systems that operate schools. In addition there are 786 public school systems, found in 25 separate states, that provide for vocational, special, or college-grade education only.

There are 794 public school systems that provide college level instruction. Of these, 645 are independent school districts, and 149 are dependent systems associated with county or municipal governments. Most of these 794 systems provide advanced education only at the junior college level or below. In the school year 2001-2002, only four of them operated institutions recognized by the U.S. Department of Education as degree-granting colleges or universities. In addition every state has one or more state-operated institution of higher education.

### **BASIC CONCEPTS**

#### **Criteria for Classifying Governments**

Census statistics on governments are designed to account for the totality of public sector activity without omission or duplication. Governmental services in the United States are provided through a complex structure made up of numerous public bodies and agencies. In addition to the federal government and the 50 state governments, the Census Bureau recognizes five basic types of local governments. Of these five types, three are general-purpose governments—county and subcounty general-purpose (municipal and township) governments. The other two types are special-purpose governments—school district governments and special district governments.

County, municipal, and township governments are readily recognized and generally present no serious problem of classification. However, legislative provisions for school district and special district governments are diverse. Numerous single-function and multiple-function districts, authorities, commissions, boards, and other entities,

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which have varying degrees of autonomy, exist in the United States. The basic pattern of these entities varies widely from state to state. Moreover, various classes of local governments within a particular state also differ in their characteristics.

Before attempting to identify and count governments, therefore, it is necessary to define what is to be counted and to establish standards for classifying the various types of governmental entities that exist. The discussion below sets forth the definitions and criteria that the Census Bureau has used in classifying and counting governments for this report. A summary definition is as follows:

A government is an organized entity which, in addition to having governmental character, has sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit.

To be counted as a government, any entity must possess all three of the attributes reflected in the foregoing definition: Existence as an organized entity, governmental character, and substantial autonomy.

Some of the characteristics that are taken as evidence of these attributes are described below.

### **Existence as an Organized Entity**

Evidence of this attribute is provided by the presence of some form of organization and the possession of some corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property, and the like.

Designation of a class of governments in law as “municipal corporations,” “public corporations,” “bodies corporate and politic,” and the like indicates that such units are organized entities. On the other hand, some entities not so specifically stated by law to be corporations do have sufficient powers to be counted as governments.

Obviously, the mere right to exist is not sufficient. Where a former government has ceased to operate—i.e., receives no revenue, conducts no activities, and has no officers at present—it is not counted as an active government.

### **Governmental Character**

This characteristic exists when officers of the entity are popularly elected or are appointed by public officials. A high degree of responsibility to the public, demonstrated by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

Governmental character is attributed to any entities having power to levy property taxes, power to issue debt paying interest exempt from federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of either of these

attributes or of evidence about them does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability. Thus, some special district governments that have no taxing powers and provide electric power or other public utility services also widely rendered privately are counted as local governments because of provisions as to their administration and public accountability.

### **Substantial Autonomy**

This requirement is met when, subject to statutory limitations and any supervision of local governments by the state, an entity has considerable fiscal and administrative independence. Fiscal independence generally derives from power of the entity to determine: its budget without review and detailed modification by other local officials or governments; determine taxes to be levied for its support; to fix and collect charges for its services; or to issue debt without review by another local government.

Administrative independence is closely related to the basis for selection of the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers and in addition (1) has a popularly elected governing body; (2) has a governing body representing two or more state or local governments; or (3) even in the event its governing body is appointed, performs functions that are essentially different from those of, and are not subject to specification by, its creating government.

Conversely, separate existence is not attributed to entities that lack either fiscal or administrative independence. Some local government agencies having considerable fiscal autonomy are therefore not counted as governments, but are classified as dependent agencies of another government, when one or more of the following characteristics is present:

1. Control of the agency by a board composed wholly or mainly of parent government officials.
2. Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.
3. Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.
4. Requirement for approval of agency plans by the creating government.
5. Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.

6. Dependence of an agency for all or a substantial part of its revenue on appropriations or allocations made at the discretion of another state, county, municipal, township, school district, or special district government.
7. Provision for the review and the detailed modification of agency budgets by another local government. However, county review of agency budgets in connection with statutory limitations on tax rates is not, by itself, sufficient to establish lack of fiscal autonomy.

### **Other Factors**

Application of the foregoing criteria involves little difficulty in many instances, but the variety of provisions regarding local government entities and particularly some of the resultant shadings of autonomy leave the classification of some types of entities subject to considerable judgment. In such cases, the Census Bureau has taken account of (1) local attitudes as to whether the type of unit involved is independent or not, and (2) the effect of the decision on collection and presentation of statistics of governmental finances and employment.

### **Noncritical Characteristics**

In addition to the essential characteristics described above, there are other common attributes that are not essential for the identification of governments. Among such noncritical attributes are geographical area, population, taxing power, and internal uniformity of taxation and services.

Most governments, but not all, serve and operate primarily within a specific geographical area for which a population can be determined. However, some entities having all essential characteristics of local governments do not possess this attribute, but at best can be associated only with an area unrelated to a specific population concentration. An example is a special district government providing toll road and bridge facilities. Even those governments which can be directly associated with a defined territory for certain purposes, such as property taxation, often own and operate facilities or provide services on one basis or another to residents of adjoining territory.

Most governments have the authority to levy taxes. Again, however, this is not an essential attribute. Even for those governments that have property taxing powers and serve a precisely determined area, it cannot always be said that a single level of taxation and services applies throughout the area concerned. Differential taxation often occurs legally where annexation or other boundary changes place a burden of debt service on some but not all of the territory. Moreover, subordinate “districts” are sometimes provided for, with regard to particular types of improvements or governmental services, resulting in differences of tax level within the total area served by the government.

### **Governmental Functions**

Whereas the courts distinguish between “governmental” and “proprietary” functions in determining the liability of governments for tort claims, census statistics on governments do not make any distinction between “governmental” and “proprietary” functions. Thus, census statistics on governments include many functions or activities that are also widely performed by private firms, if the entity in question is administered by officers who are popularly elected or are selected by public officials, or if the entity is subject to public accountability.

Examples of functions performed by special district governments are listed in Appendix A of this report.

### **Dependent Agencies**

A critical element in defining a government is identifying the full range of its activities and dependent agencies. The latter include a wide variety of activities—school systems, universities, utilities, toll highways, hospitals, etc. The usual standards for determining dependency are enumerated under “Substantial Autonomy,” above.

Contrasting examples of the existence of dependent agencies are found in New York City and Chicago. Almost all local government services in New York City are classified as part of the city government (the school system, libraries, transit, and so forth). There are over 100 dependent agencies. By contrast, many of these services in Chicago are classified as functions of independent special district governments.

Examples of dependent agencies in each state appear in the main text of this report, under the heading, “Subordinate Agencies and Areas.”

### **RELATION TO OTHER CLASSIFICATIONS AND LISTINGS**

#### **Local Areas for Population Statistics**

The designations for certain kinds of governments—counties, municipalities, townships, and towns—are the same as those used for presenting statistics on population and other subjects. However, there is an important difference between governments, as defined for this report, and the geographic areas similarly named.

The counts of governments in this report reflect only operating governments, whereas some of the areas similarly designated in other statistical reports lack an organized government. Thus, the number of county governments as shown in this report is different from county areas due to the fact that in some county-type areas no distinct county government exists. A listing of county-type areas without county governments is shown in Appendix B.

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The count of municipal governments in this report generally corresponds to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics. However, it excludes places that had no municipal government in operation as of June 30, 2002.

Those areas that are designated as “minor civil divisions” for population statistics are counted as municipal or township governments only if they had a municipal or township government in operation as of June 30, 2002. Many township areas do not have organized and operating township governments.

### **Local Education Agencies**

The number of public school systems shown in this volume generally corresponds to counts of “local education agencies” in reports by state offices of education and presented in published reports by the National Center for Education Statistics, with the exception of certain administrative and other education activities that do not meet Census Bureau classification criteria for school district governments or dependent public school systems.

### **Taxing Areas**

The count of governments reported in this volume may differ materially from the number of “taxing units” or “taxing areas” as reported by official agencies in some states, for two reasons:

1. Not all special district governments, as counted in this report, are legally authorized to levy taxes, and those without such power would be properly excluded from any list of taxing units;
2. In some states, there are legal provisions for subordinate “districts” of counties or of other types of governments within which supplementary property taxes can be imposed to finance particular types of improvements or governmental services. In such instances, the number of taxing areas would exceed the number of governments as defined for this report.

### **County-Subordinate Taxing Areas**

In many states, county governments are authorized by law to establish taxing areas to provide specific improvements or services within a defined area that individually serves a portion rather than all of a county and to levy a tax on the assessed value of the property within the area to pay for such improvements or services. These county subordinate taxing areas are not counted as separate governments.

In numerous instances, these special taxing areas have been developed to supply urban-type services (such as water or sewer facilities, fire protection, streets, or street lighting) for unincorporated urban fringe portions of particular counties. However, a similar subcounty device is also used in some states to provide services to rural areas,

particularly for road construction and maintenance; many of the taxing areas in Illinois, Mississippi, and Texas are of this nature. Similarly, the townships in Iowa have such limited discretion in the conduct of their affairs that they are classified as county government agencies rather than as independent governments. The county-dependent public school systems in North Carolina that serve less than a county-wide area are also classified as county-subordinate taxing areas, and are not counted as governments.

In the portion of this report, which describes local government structure in each state, each class of county agencies recognized for this report as “special taxing areas” is listed under “Subordinate Agencies and Areas” and marked with a bullet (▪).

### **SOURCES OF DATA**

The Government Organization phase of the 2002 Census of Governments consisted of two major activities: (1) updating the universe list of local governments; and (2) the Local Government Directory Survey. These activities are described in detail below.

#### **Updating the Universe List of Local Governments**

The universe list of governments is a master computer file (named the Governments Integrated Directory) that shows for each governmental unit its name, unique identification code, county location, mailing address, and selected characteristics. The universe list is used as the mail and control file for all phases of the Census of Governments. It is also used as the basis for selecting samples of governments for surveys conducted in the years between censuses.

The universe list is updated periodically to add newly established units that meet Census Bureau criteria for independent governments, and to delete dissolved or inactive units. A governmental unit is considered inactive if it has no activity, receives no revenue, and has no officers currently. The procedures used to update the universe list for the 2002 Census of Governments varied according to the type of government.

#### **General-Purpose Governments**

The universe list of county, municipal, and township governments was continuously updated since the 1997 census as these units of governments became established, dissolved, or reorganized. Decisions to add or delete a county, municipal, or township governments are made on the basis of information obtained through the annual Boundary and Annexation Survey, which is conducted by the Geography Division of the Bureau of the Census.

#### **Public School Systems**

The universe list of public school systems, including both independent school district governments and dependent school systems, was updated for the 2002 census using

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directory files of local education agencies maintained by the U.S. Department of Education, National Center for Education Statistics. Discrepancies between the various files were examined and the universe list was revised as necessary following Census Bureau classification criteria.

### **Special District Governments**

The process of updating the universe list of special district governments involved several steps as follows:

1. Review of state legislation enacted since 1997 creating or authorizing various types of special district governments.
2. Review of published federal, state, and private sources that list public corporations (e.g., Mergent's Municipal and Government Manual; The Bond Buyer, etc.); and
3. A mail survey of individual county officials, or appropriate state officials in states without county governments, requesting review of the list of special district governments in their respective counties.

The universe list of governments was further refined on the basis of information obtained through the Local Government Directory Survey.

### **2002 Local Government Directory Survey**

Once identified, all governmental units were surveyed for the following purposes:

1. To identify and delete inactive units;
2. To identify file duplicates and units that were dependent on (i.e., part of) other governments;
3. To update and verify the mailing addresses of governments;
4. To produce the official count of state and local government units in the United States as displayed in this volume of the census; and
5. To obtain descriptive information on the basic characteristics of governments for presentation in this volume and for later use in selecting survey samples.

Survey coverage and collection methods used in the Local Government Directory Survey are described below. The definitions applied in the collection of data are presented in appendix A.

### **Survey coverage**

The 2002 Local Government Directory Survey covered all county, municipal, town or township, school district, and special district governments that met the Census Bureau criteria for independent governments. The survey also

covered dependent public school systems. An explanation of these classification criteria appears earlier in this introduction, under Criteria for Classifying Governments.

### **Survey period**

The counts of local governments reflect those in operation during the period July 1, 2001 through June 30, 2002.

### **Data collection**

The survey was conducted by mail over a 6-month period beginning in November 2001. The final response rate was 70.3 percent.

### **LIMITATIONS OF DATA**

Surveys are subject to two types of error, sampling error and nonsampling error. Since the Local Government Directory Survey covered all governments in the universe, there is no sampling error to be accounted for in the survey. However, the data are subject to nonsampling error, which includes all other sources of survey error such as nonresponse, lost or mishandled questionnaires, incorrect reporting, misclassification of governments, and inaccurate coding of data.

A variety of procedures were applied to keep nonsampling errors to a minimum, including the following:

1. Review of questionnaires for completeness and accuracy—all questionnaires received were subjected to intensive review of each data item, including clerical and computer checks for internal consistency (agreement of information from one item to the next) and external consistency (agreement of the data with other sources or previously reported data).
2. Review of tabulated data—final data were compared with data from the previous census to verify the reasonableness of each item; significant differences were verified or reconciled where necessary.

Some error in survey results is inevitable despite steps taken to prevent it. For example, some residual nonresponse is beyond practical control, since not all governments will cooperate in a voluntary survey. The following section discusses the impact of nonresponse on the survey results.

### **Nonresponse**

The 26,010 units that did not respond in the Local Government Directory Survey amounted to 29.7 percent of all local governments. Nonresponse varied by type of government: 24.6 percent for county governments; 20.7 percent for municipal governments; 15.9 percent for public school systems (including both school district governments and dependent public school systems); 39.0 percent for special district governments; and 32.8 percent for town or township governments.

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These nonresponse rates indicate only that no reply was received for this survey. The Census Bureau attempted, however, to confirm the “active” status of each nonrespondent local government as of June 30, 2002, by researching published state directories of these governments and by performing cross reference checks to findings from the Census Bureau’s Boundary and Annexation Survey.

Multiple efforts were used to confirm the “active” status of nonrespondent special district governments. One effort involved a review of special district lists by individual county clerks, or like officials, to identify any districts within their jurisdiction that were not active during the period of July 1, 2001 to June 30, 2002. Additionally, Census Bureau staff reviewed and researched (1) available published or unpublished state listings of special districts, (2) national directories of selected “functional” organizations (e.g., hospitals, public housing authorities, transit authorities, etc.), and (3) any unique sources identified by the Census Bureau personnel. Whenever these efforts produced convincing evidence that a particular special district was no longer “active,” the district was removed from the final count of active special district governments. Because county officials were sometimes unable, or unwilling to comply with the Census Bureau’s requests to identify inactive special district governments, and no alternative lists, directories, or other sources were available for research, some of the “nonrespondent” special districts were retained in the final county because there was no conclusive evidence available to indicate that they were not active during the period spanning July 1, 2001 through June 30, 2002.

### **Changes in Classification**

The following types of entities counted as special district governments in the 1997 Census of Governments, have been reclassified as subordinate agencies of state, county, municipal, or township governments, on the basis of changes in the legal provisions regarding their operation, new information, or the need to reflect the realities of existing fiscal arrangements. These classification changes should be taken into consideration when analyzing changes in the number of governments over time:

- California Financing authorities, public improvement corporations, and public facilities corporations (219)
- Maryland Drainage associations (187)
- Utah Special service district (102)

### **Population Data**

The 2000 Census of Population survey provided all population data used in this report. The population in this Census of Governments volume may differ from published reports in the Census of Population in cases where those documents exclude some data file corrections that were processed after the reports were printed.

### **INTERAREA COMPARISONS**

Use caution in attempting to draw conclusions from direct interstate or intergovernmental comparisons of the number of governments by type. Such comparisons should take into account the diversity of responsibilities for various functions among different governments. In some states, county or municipal governments may perform functions that are performed by school district or special district governments elsewhere.

Even within the same state, one may observe marked diversity in the scope of functions performed by individual governments or governments of a particular type. In California, for example, transit service may be operated by county or municipal governments in some localities and by special district governments elsewhere.

Some individual municipal governments operate in effect as composite city-county units. See Appendix B for a list of city-county governments counted as municipal governments.

In most states, the administration of local public elementary and secondary schools is by independent school districts. In many instances, however, including several of the largest cities, the school system is part of the county, municipal, or town or township governments. Furthermore, the residents of a particular governmental jurisdiction or even an entire county might not be the only beneficiaries of local government operations in the area. For example, public hospitals or solid waste processing facilities located in one county area may provide service to a wide area.

### **AVAILABILITY OF DATA**

Copies of Volume 1, No. 2, *Individual State Descriptions*, and other reports of the 2002 Census of Governments are available from the Customer Services Center, Marketing Services Office, U.S. Census Bureau, Department of Commerce (301-763-4636). This report will also be available in electronic form at [www.census.gov/govs/www/index.html](http://www.census.gov/govs/www/index.html). For details, contact the Governments Division, U.S. Census Bureau, Washington, DC 20233, or telephone 800-242-2184.

# Alabama

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Alabama ranks 26th among the states in number of local governments, with 1,171 active as of June 2002.

## **COUNTY GOVERNMENTS (67)**

There are no areas in Alabama lacking county government. The county governing body is called the county commission. Home-rule powers may be granted to counties by amendment to the state constitution.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (451)**

### **Municipal Governments (451)**

Municipal governments in Alabama are the cities (municipalities having 2,000 or more inhabitants) and the towns (smaller municipalities). The minimum population requirement for incorporation is 300.

Alabama cities are classified by population size, as follows:

- Class 1—300,000 or more inhabitants
- Class 2—175,000 to 299,999 inhabitants
- Class 3—100,000 to 174,999 inhabitants
- Class 4—50,000 to 99,999 inhabitants
- Class 5—25,000 to 49,999 inhabitants
- Class 6—12,000 to 24,999 inhabitants
- Class 7—6,000 to 11,999 inhabitants
- Class 8—fewer than 6,000 inhabitants

### **Township Governments (0)**

Alabama has no township governments.

## **PUBLIC SCHOOL SYSTEMS (128)**

### **School District Governments (128)**

The following types of school districts in Alabama are counted as separate governments for census purposes:

- County boards of education
- City boards of education

The elected county boards of education administer all local schools in each county except those for cities that choose to maintain a separate city school district. The city governing body appoints the board of education of city school districts except in class 4 municipalities, which have the option of having an elected board.

### **Dependent Public School Systems (0)**

Alabama has no dependent public school systems.

### **Other Educational Activities**

The school boards of trustees are primarily advisory boards appointed for each school by the county board of education. The school tax districts and attendance districts are geographical areas designated by the county boards of education for the levy of school taxes and administration of attendance regulations, respectively. These districts are not counted as separate governments and are classified for census purposes as dependent activities of the county government.

Special school districts are taxing areas created by county boards of education. The districts provide school buildings. The county boards of education may levy taxes and issue bonds for the districts.

## **SPECIAL DISTRICT GOVERNMENTS (525)**

Alabama statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities and Airport and Industrial Authorities**

An airport authority or airport and industrial authority may be established to provide and operate an airport by resolution of the governing body of one or more counties, cities, or towns upon the filing of an application for incorporation by three or more persons. There are two allowed procedures for incorporation. Such authorities are administered by boards of directors appointed by the establishing governments. The authority may fix and collect fees for services and may issue revenue bonds.

The Alabama International Airport Authority was created by special act. This authority was incorporated after application of nine citizens (from the board member appointees) to the secretary of state. The board is appointed by state and local officials. The authority may fix and collect fees and may issue revenue bonds. The authority was not reported in operation as of June 2002.

### **Alabama Gulf Coast Convention and Visitors Bureau**

Established to promote tourism and conventions, the Alabama Gulf Coast Convention and Visitors Bureau was created by a special act of the state legislature. A board of

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directors consisting of one member appointed by each incorporated municipality within the taxing district governs the bureau. The bureau may receive the proceeds of a lodging tax.

### **Alabama Municipal Electric Authority**

This authority was authorized by 1981 legislation to acquire, build, operate, and maintain facilities for the generation, transmission, and distribution of bulk electric power. It was formed by resolution of member cities and towns after application of the designated representatives of each member city or town to the secretary of state. The authority is governed by a board of nine directors who are appointed by an election committee composed of one representative from each member city or town. The authority may fix and collect fees for power and may issue revenue bonds.

### **Alabama State Fair Authority**

A general law with special application provides for the establishment of this authority (formerly named the Birmingham Fair Authority) to provide and operate fairgrounds. It is governed by a board of directors appointed by the city governing body of Birmingham. The authority may fix and collect fees and issue revenue bonds. As of June 2002, this authority was not reported in operation.

### **Bear Creek Water Works Board**

The Bear Creek Water Works Board may set its own fees and charges and acquire property. The city council appoints the board. Similar agencies in other localities are not counted as governments. See “Subordinate Agencies and Areas,” below.

### **Birmingham-Jefferson County Civic Center Authority**

This authority was authorized by a 1980 special act to establish and operate a civic center. It is governed by an 11-member board consisting of the mayor of Birmingham, the chair of the Jefferson County commission, five state senators, and four state representatives. The authority may issue revenue bonds payable from the proceeds of rentals and from the proceeds of earmarked room occupancy, cigarette, and tobacco taxes.

### **Communications Districts**

Communications districts for emergency telephone services may be created by a single county or municipality by resolution. Districts with boards representing two or more governments are independent governments. The districts may levy user charges with voter approval and may issue bonds.

Districts with boards representing a single government are not considered to be independent governments. See “Subordinate Agencies and Areas,” below.

### **County Water Conservation and Irrigation Corporations**

General law provides that the county governing body may, by resolution, indicate a need for such a corporation and appoint an initial board of directors who, in turn, files a certificate of incorporation with the judge of probate and the secretary of state. These corporations may provide water supply, irrigation, and flood control services. Subsequent members of the board of directors also are appointed by the county governing body. The board of directors may fix and collect fees for water and power sold and issue revenue bonds. No entities of this type were reported in operation as of June 2002.

### **Development Authorities**

These authorities are authorized by substantially similar special acts for the purpose of watershed development. They are formed by application of board members to the secretary of state. Each is governed by a board of directors either appointed by the participating governments or nominated by the participating governments and appointed by the Governor, plus, for both variations, one member appointed directly by the Governor. Development authorities may fix and collect rentals and fees and may issue revenue bonds.

The authorities of this type authorized to date are the Bear Creek Development Authority and the Elk River Development Agency.

### **Fire and Emergency Medical Service Districts in Blount County**

These entities were misclassified in the 1997 Volume 1. They are now listed under “Subordinate Agencies and Areas,” below.

### **Fire Districts in Mobile County**

A 1990 special act permits fire districts in Mobile County to be established after petition of property owners to the county probate judge, after referendum. A board of five trustees, elected by the property owners, governs each district. The districts may impose fees and special assessments and issue bonds.

### **Franklin County Water Service Authority**

This district was created with the filing of the articles of incorporation with the judge of probate by three applicants to provide water utilities. A board of nine directors governs this authority. The authority may fix and collect fees and may issue revenue bonds.

### **Gas Districts**

Districts for acquiring, constructing, and operating gas transmission and distribution systems may be organized by any two or more municipalities. Each participating



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municipality selects at least one representative on the district board of directors. The board may issue revenue bonds of the district, establish rates for gas service, and enforce collection of these rates. The participating municipalities share in the distribution of the district profits.

### **Health Care Authorities—1982 Law**

Authorities to provide and operate hospital and health care facilities can be formed by application to and resolution by any county or municipal governing body. A board of directors, appointed by the governing body of the creating government, governs each authority. The authority may fix charges, receive the proceeds of tax levies imposed by the creating county or municipal government, and issue revenue bonds.

### **Hospital Associations, Boards, and Corporations**

Hospital associations are established to provide and operate hospitals by resolution of one or more local governing bodies after public hearing. County hospital boards are established by resolution of the county governing body upon written application of three or more voters and property owners. Joint hospital boards are established by written application of three or more voters to the governing bodies of the county and of a municipality in the county. Boards of directors are appointed by the local governing bodies to administer the hospitals. These boards may fix rates for services and issue bonds. If the county governing board designates a hospital association or a county hospital board as a hospital corporation to acquire, construct, equip, operate, and maintain public hospital facilities in the county, such a corporation may receive the proceeds of a special county tax for hospital purposes (which the county may levy and collect with the approval of the voters).

### **Hospital Authorities—1975 Law**

Hospital authorities are established by resolution of any county and any one or more municipalities located therein for the purpose of acquiring and operating hospitals and other health-related facilities. An authority is governed by a board of directors composed of the following members: two members appointed by the county, two members appointed by the largest municipality, one member appointed by each of the other municipalities, two members who are physicians and are selected by the physicians in the county, two members appointed jointly by the circuit judges, and two members appointed by the central labor council in any county where a central labor council is located. A hospital authority may fix and collect charges and issue revenue bonds. An authority also may receive the proceeds of a tax for hospital purposes levied by participating counties or cities.

Public hospital and health authorities are also established under special acts applying to counties within specified

population-size groups. These authorities have similar financial provisions, although the composition of the governing body may vary.

### **Housing Authorities**

Four types of housing authorities are authorized to undertake redevelopment projects and provide assisted housing. An individual county (or municipality) may establish a housing authority through resolution of its governing body; two or more municipalities may jointly establish a consolidated housing authority; or two or more contiguous counties may jointly establish a regional housing authority. The mayors of municipalities or the county governing bodies appoint the boards. Municipal and county officials may not serve on the boards. The authorities may issue bonds and may establish and collect fees for use of authority facilities.

### **Improvement Authorities**

Improvement authorities may be established in any city, town, or unincorporated area having 250 or more voters to supply electricity, gas, water, sewerage, or telephone service. To form an improvement authority, a popular election on the question is held in the affected area after petition to the municipal clerk or, in unincorporated areas, the county probate judge. Authorities are governed by boards of trustees appointed as follows: in municipalities, by the municipal governing body; in unincorporated areas within a single county, by the county governing body; and in multicounty unincorporated areas, by the Governor. Improvement authorities may issue bonds and fix charges for services.

### **Industrial Development Authorities**

Industrial development authorities are established by application of at least three persons and resolution of the applicable counties. Each authority may include one to not more than five contiguous counties. Each county has at least three directors on the board. The authorities may issue revenue bonds.

Industrial development authorities created by one county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Marina and Port Authorities—1971 Special Act**

Marina and port authorities may be organized in any county having a population of not fewer than 170,000 or more than 300,000 for the purpose of constructing, leasing, operating, and maintaining marinas, ports, warehouses, and industrial buildings. Establishment occurs by resolution of the county and at least one municipality within the county, upon application by three or more voters and landowners. A board of directors composed of two members appointed by the county, two members appointed by each of the participating governments, and

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one member jointly appointed by all of the authorizing subdivisions governs each authority. Marina and port authorities may fix and collect fees and rents and issue revenue bonds.

### **Municipal Utility Boards—1951 Law**

Boards to provide water, sewer, electric, or gas utilities in cities are established by application of three or more natural persons to the municipal governing body, after resolution. Each utility board consists of at least three directors appointed by the municipal governing body. The board may fix and collect fees and issue revenue bonds.

Only one board organized under this law—the Anniston Water and Sewer Board—is counted as a special district government for census purposes. This board has title to its own property. Other boards organized under this law may not dispose of the property they use without the consent of the municipal governing body and are therefore not counted as separate governments (see “Subordinate Agencies and Areas,” below).

### **Northeast Mississippi-Northwest Alabama Railroad Authority**

This authority was formed by interstate compact. The board of directors includes the mayors of Belmont, Mississippi, and Red Bay, Alabama, and citizens appointed by these mayors. The authority may fix and collect fees and issue bonds.

### **Park and Recreation Authorities**

These authorities are created with the filing of the articles of incorporation with the judge of probate by three applicants followed by resolution of the county of incorporation and participating municipalities. The composition and selection of the board of directors is specified in the articles of incorporation. The authorities may fix and collect fees and may issue bonds.

### **Port Authorities—1980 Law**

A 1980 law provides for the creation of port authorities to develop waterfront property for agricultural, commercial, recreational, and transportation purposes. Port authorities are established by an application of three or more persons to the governing bodies of the county and any municipalities to be served after approval by those bodies and by the state docks department. Two members of the board of directors are appointed by the county governing body and two by the governing body of the municipality; a fifth member is appointed jointly by the city and the county. Port authorities may fix and collect service charges and issue revenue bonds.

### **Power Districts**

Alabama laws authorize formation of municipal power districts and district electric corporations, whereby two or more municipalities may participate in establishing an

agency for providing and operating electric light and power facilities. A board of directors appointed by the Governor governs each district. The district may fix and collect fees and issue revenue bonds. No power districts were reported in operation as of June 2002.

### **Public Athletic Boards**

Boards to provide athletic facilities may be created by application to and resolution of the county governing body. Each board consists of three or more directors appointed by the county governing body. Public athletic boards may fix and collect fees and rents and may issue revenue bonds.

### **Public Corporations for Fire Fighting and Prevention and Emergency Services in Shelby County**

These corporations are established after a petition of voters to the county probate judge followed by a referendum. A board of five to nine trustees elected by the members governs each corporation. A corporation may issue revenue bonds and, with voter approval, has the power to fix and collect fees and dues.

### **Public Library Districts in Shelby County**

These districts are created in areas in the county outside of the municipalities and existing library districts. The districts are created after petition and voter approval. The voters must approve the levy of a service charge (property tax). The districts may issue bonds. The five board members are elected.

### **Public Park Authorities**

These authorities are created by the resolutions of the governing bodies of two or more counties or municipalities after application by three or more natural persons. The composition and selection of the board are specified in the agreement. The authorities may fix and collect fees and may issue bonds.

### **Public Service Districts in Baldwin County**

These districts are created for fire fighting and prevention. They may be created in any area within Baldwin County outside its municipalities. The districts are created after petition and voter approval. The voters must approve the levy of a service charge (property tax) and bond issues. The board of trustees consists of nine members appointed by the county governing body.

### **Railroad Authorities**

Boards to maintain railroad lines may be created by application to and resolution of the governing body of the county or the municipality to be served. A board of directors appointed by the participating governments governs each authority. The authorities may fix and collect tolls, rates, rents, and charges and may issue revenue bonds.

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## Regional Mental Health Boards

Boards of this type, sometimes called mental health and mental retardation authorities, are formed by application to the governing bodies of the counties or the cities to be served. A board of nine or more directors, appointed by the governments represented, governs each authority. The authorities may set fees for services and issue revenue bonds.

## Soil and Water Conservation Districts

Soil and water conservation districts may be formed by the state soil and water conservation committee on petition of 25 landowners in the area of the proposed district after a public hearing and local referendum. Districts so formed are governed by boards of supervisors appointed by the state soil and water conservation committee. These districts may accept aid and contributions from the state or federal governments and may require contributions from landowners for services rendered. They may not levy taxes or issue bonds for soil conservation purposes.

Watershed conservancy districts may be created within soil and water conservation districts. These districts may issue bonds after voter approval. Watershed conservancy districts are governed by separate elected boards of directors, but they act under the supervision of the boards of the soil and water conservation districts. Accordingly, watershed conservancy districts are not counted as separate governments.

## Tom Bevill Reservoir Management Area Authority

This authority was created by a special act of the state legislature to provide for water supply and conservation, flood control, industrial development, and recreation in portions of Fayette County. A board of five members including the Fayette County commission chair and the judge of probate of the county plus three appointed members governs the authority. The authority may fix and collect fees, receive the proceeds of a sales and use tax and of a property tax, and issue revenue bonds. This authority was not reported in operation as of June 2002.

## Tourism Board of Lauderdale County

This board was created by special act. Lauderdale County and the city of Florence appoint the board. The entity receives a portion of the state lodging tax.

## Transit Authorities

Three general laws with special application provide for the establishment of these authorities to provide transit service upon application of residents and resolution of the constituent county and/or city governing bodies. Two laws permit the establishment of transit authorities in the city of Mobile and in Jefferson County, and the other two permit the establishment of joint city-county parking and

transit authorities in Lee and Tuscaloosa counties. Similar provisions apply to the administration and operation of these authorities. They are administered by boards of directors appointed by the governing bodies of the underlying counties and/or cities. The authorities may fix and collect fees and issue revenue bonds. The authorities in Lee and Tuscaloosa counties also may provide parking facilities.

## Water, Sewer, and Fire Protection Authorities (1965 Law) and Water, Sewer, Solid Waste Disposal, and Fire Protection Districts (1970 Law)

Authorities formed under the 1965 law may furnish water, sewer, or fire protection facilities or combinations thereof. Such authorities are established by resolution of the county governing body on application of three or more persons. Each authority is governed by a board of directors appointed by the governing body of the authorizing county. The boards may fix and collect fees and issue revenue bonds.

Districts formed under the 1970 law may provide water, sewer, solid waste disposal, or fire protection services. Such a district is established by resolution of each county and municipal governing body located within the area to be served on application of three or more persons. Districts formed under this law are governed by a board of directors appointed by the authorizing governments. The board may fix and collect fees and issue revenue bonds.

In addition, solid waste authorities have been authorized in counties within specified population-size groups. The provisions for these authorities are similar to those for authorities established under the 1970 law.

## Water Conservation and Irrigation Agencies

Agencies to provide water conservation and irrigation facilities may be created by resolution of the counties to be served after application to the secretary of state. A board of nine directors is elected by member water users. The agencies may fix water rates, levy special assessments, and issue revenue bonds.

## Water Management Districts

Water management districts are established to provide drainage and flood control on petition of landowners to the county court of probate after public hearing. Each district is governed by a board of commissioners appointed by the probate court of the county where most of the land in the district lies. The district boards may issue bonds and levy both an acreage tax and special assessments.

The 1965 legislation authorizing water management districts repealed the former drainage district laws and provided that all drainage districts reorganize under this law.

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## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Alabama that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Alabama Agricultural Center Corporation (state).** A special act provides that the Governor, the commissioner of agriculture and industries, and the director of finance may, after filing an application with the secretary of state, become a corporation to construct and equip a coliseum building and related facilities. The corporation may fix rentals and issue revenue bonds.

**Alabama Building Corporation, Alabama Building Authority, and Alabama Building Finance Authority (state).** These authorities are authorized by act of the legislature to build state office buildings. They are administered by the Governor, the director of finance, and the attorney general acting as a corporation. In addition, the director of industrial relations serves as a member of the board of the Alabama Building Corporation. The authorities may receive rentals and may issue revenue bonds.

**Alabama Education Authority (state).** This authority was authorized by act of the legislature to build, improve, and equip public school and college buildings. It is governed by the director of finance, commissioner of revenue, attorney general, state auditor, state treasurer, and the state superintendent of education acting as a corporation. The authority may issue bonds payable from a specified portion of the sales tax and, if necessary, from the use tax.

**Alabama Highway Authority and Alabama Federal Aid Highway Finance Authority (state).** These authorities were authorized by act of the legislature to finance the construction of state highways. They are administered by the director of finance, the director of transportation, the attorney general, the state treasurer, and the executive secretary to the Governor acting as a corporation. The authorities may issue bonds payable from the proceeds of federal interstate highway funds and motor vehicle license and registration fees. The Alabama Highway Authority also may pay bonds from the proceeds of a state gasoline tax. The Alabama Federal Aid Highway Finance Authority also may pay bonds from state gasoline and motor fuel excise taxes.

**Alabama Housing Finance Authority (state).** This authority, authorized by act of the state legislature, was created to provide mortgage credit for low- and moderate-income housing. The authority is governed by a board

consisting of eight members appointed by the Governor; appointees by the speaker of the house and the lieutenant governor; and the director of finance, the state treasurer, and the superintendent of banks. The authority may fix charges in connection with its loans and may issue revenue bonds.

**Alabama Public School and College Authority and Alabama Trade School and Junior College Authority (state).** These authorities were authorized by acts of the state legislature to finance the construction, improvement, and equipment of public educational facilities. They are administered by the Governor, the director of finance, and the state superintendent of education. The authorities may issue bonds payable from specified portions of the sales tax.

**Industrial development boards (county).** Industrial development boards are established by application of at least three persons and resolution of the county. The board of directors must have at least three members. The boards may issue revenue bonds.

Other examples include:

### State<sup>1</sup>

Alabama 21st Century Authority  
Alabama Agricultural Development Authority  
Alabama Agricultural Markets and Coliseum Corporation  
Alabama Agricultural Museum Board  
Alabama Building Renovation Finance Authority  
Alabama Commission of Higher Education  
Alabama Corrections Institution Finance Authority  
Alabama Drinking Water Finance Authority  
Alabama Education Foundation for Kindergarten through Grade Twelve Public Schools  
Alabama Educational Television Commission  
Alabama Forensic Sciences Bond Authority  
Alabama Higher Education Equipment Loan Authority  
Alabama Highway Finance Corporation  
Alabama Historical Commission  
Alabama Incentives Financing Authority  
Alabama Industrial Access Road and Bridge Corporation  
Alabama Judicial Building Authority  
Alabama Mental Health Finance Authority  
Alabama Music Hall of Fame Authority  
Alabama Parks Development Authority  
Alabama Pollution Control Finance Authority  
Alabama Port Authority  
Alabama Public Health Finance Authority  
Alabama Revolving Loan Fund Authority  
Alabama Shakespeare Festival Theater Finance Authority  
Alabama Space Science Exhibit Finance Authority  
Alabama State Industrial Development Authority

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<sup>1</sup>Legislation for the Alabama Public Schools Corporation has been repealed.

Alabama State Parking Deck Authority  
Alabama Supercomputer Authority  
Alabama Synfuels Development Authority  
Alabama Toll Road, Bridge, and Tunnel Authority  
Alabama Water System Assistance Authority  
Ameraport Offshore Harbor and Terminal Commission  
Birmingham Stadium and Exposition District  
Cahaba Trace Commission  
Coosa Valley Development Authority  
Environmental improvement authorities  
Farmers' Market Authority  
Gulf State Park Authority  
Historic Blakeley Authority  
Historical preservation authorities  
Motor Sports Hall of Fame Commission  
North Alabama Agriplex Board  
Private Colleges and Universities Facilities Authority  
Real Estate Commission Building Authority  
Southern Products Mart Authority  
State Forestry Commission  
Tannehill Furnace and Foundry Commission  
Tennessee Valley Exhibit Commission  
Tombigbee Valley Development Authority  
Tuskegee Airmen Commission  
USS Alabama Battleship Commission  
Water Pollution Control Authority  
Watershed management authorities

## County

Authorities for coliseums, parks, exhibits, fairgrounds  
(counties with population between 115,000 and  
160,000 and between 175,000 and 300,000)  
Boards of health (county)  
Blount County fire and emergency medical services  
districts  
Bullock County Development Authority  
Choctaw County Medical Scholarship Board  
Civic center corporations (counties with more than  
500,000 population)  
Colbert County drainage districts for malaria control  
Coliseum authorities (counties with population between  
55,000 and 56,000)  
Communications districts (emergency) (board represents a  
single county)  
DeKalb County Water Authority  
Drainage districts and subdistricts  
Etowah County Civic Center Authority  
Fayette County Water Coordinating and Fire Prevention  
Authority  
Fire districts (Limestone and Madison counties)  
Governmental utility services corporations (county)  
Improvement districts (county)  
Industrial development authorities (single county)  
Industrial development authorities (DeKalb, Escambia,  
Fayette, Greene, and Tuscaloosa counties)  
Jackson County Racing Commission

Jackson County Water Authority  
Lamar County Water Coordinating and Fire Prevention  
Authority  
Marion County Agriculture and Exhibit Center Authority  
Marion County Public Water Authority  
Mobile Dog Racing Commission  
Mowah Board of the Choctaw Indians Commission  
Public building authorities (county)  
Regional libraries (joint county)  
Service districts (Shelby and Tuscaloosa counties)  
Solid waste disposal authorities—1980 law  
State products mart and coliseum authorities  
Tax increment districts (county)  
Tuberculosis hospital authorities  
Washington County Port Authority

## Municipal<sup>2</sup>

Alabama Special Care Facilities Financing Authority  
(dependent on city of Birmingham)  
Birmingham Racing Commission  
City of Jackson Port Authority  
Commercial development authorities  
Communications districts (emergency) (board represents a  
single municipality)  
Downtown redevelopment authorities  
Florence Civic Center Authority  
Governmental utility services corporations (municipal)  
Historic districts (cities with population between 100,000  
and 200,000)  
Hospital building authorities  
Improvement districts (municipal)  
Medical clinic boards (building)  
Municipal facilities corporations  
Municipal utility boards—1951 law (except in Anniston)  
Oakman Economic and Industrial Development Authority  
Park and recreation boards  
Park assessment districts (cities of 300,000 population or  
more)  
Parking authorities (class 2 municipalities)  
Public building authorities (municipal)  
Public educational building authorities  
Prichard Communication Authority  
Prichard Transportation Authority  
Public hospital corporations  
Public library (building) authorities  
Public transportation authorities  
Recreation corporations (public athletic boards)

<sup>2</sup>The Birmingham Parking Authority, previously classified as a special district, was reclassified as a dependent agency for the 2002 Census of Governments. Legislation for the Public Educational Building Authority of Mobile was rewritten to address public educational building authorities in all municipalities. The Public Educational Building Authority of Mobile was state dependent; the public educational building authorities are municipal dependent. The Water Works and Sewer Board of the city of Birmingham, previously classified as a special district was reclassified as a dependent agency for the 2002 Census of Governments.

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St. Stephens Historical Commission  
Self-help business improvement districts  
Solid waste disposal authorities—1980 law  
Special care facilities financing authorities  
Stock law districts (areas for enforcement of livestock ordinances)  
Tax increment districts (municipal)  
Trade mart (coliseum) authorities (cities with more than 250,000 population)  
Water and sewer boards  
Waterworks and sewer boards  
Waterworks utility boards

**Joint City-County**

Federal building authorities  
Fort McClellan Joint Powers Authority

Historical preservation authorities in counties with a population between 115,000 and 150,000 (joint city-county)  
Industrial development authorities in Calhoun County (joint city-county)

Alabama laws also provide for various types of local areas for election purposes and administration of justice.

The following taxing districts are not counted as governments: fire protection districts in Baldwin, Clarke, Conecuh, Etowah, Jackson, Lee, Monroe, Montgomery, Russell, Talladega, Tallapoosa, Tuscaloosa, and Washington counties, garbage and trash disposal districts in Tuscaloosa County, service districts (fire and ambulance) in Elmore County, and service districts (fire, ambulance, garbage, and park) in Jefferson County.

# Alaska

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Alaska ranks 48th among the states in number of local governments, with 175 as of June 2002.

## **BOROUGH GOVERNMENTS (12)**

The borough governments in Alaska resemble county governments in other states. However, the borough governments do not encompass the entire area of the state. The following areas of the state are located outside the areas served by borough governments:

Areas served by consolidated city-borough governments  
Areas within the “unorganized borough.”

There are four consolidated city-borough governments in Alaska—Anchorage, Juneau, Sitka, and Yakutat. These four governments are counted for census reporting as municipal governments rather than as borough governments. Alaska statutes treat all areas of the state outside the boundaries of organized borough or consolidated city-borough governments as a single “unorganized borough.”

The borough governments in Alaska are classified, according to their governmental powers, as home-rule, first class, second class, or third class boroughs. Each borough is administered by a borough assembly.

For purposes of population statistics, Alaska is divided into 27 “county equivalents.” Each area served by a borough or consolidated city-borough government constitutes a separate county equivalent. In addition, the unorganized borough is divided into 11 census areas, each of which is classified as a county equivalent for purposes of population statistics. These 11 census areas are not counted as governments.

Alaska Native Regional Corporations are corporate entities that conduct the business and nonprofit affairs of Alaska Natives. They were established under a federal law, the Alaska Native Claims Settlement Act. There are 12 regional corporations that cover the entire state, except for Annette Islands Reserve, which is an American Indian reservation. A thirteenth regional corporation was established for Alaska Natives who are not permanent residents of the state and who have not enrolled in one of the other 12 regional corporations. These corporate entities are not counted as governments for census purposes.

Alaska Native Villages are tribes, bands, clans, groups, villages, communities, or associations in Alaska that are recognized under the Alaska Native Claims Settlement Act.

Governments—Individual State Descriptions

Alaska Native Villages do not cross Alaska Native Regional Corporation boundaries. These entities are not counted as governments for census purposes.

## **SUBBOROUGH GENERAL PURPOSE GOVERNMENTS (149)**

### **Municipal Governments (149)**

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Alaska. Boroughs, to which the term “municipality” is applied by Alaska statutes, are counted for census purposes as a separate type of government (see “Borough Governments,” above). Cities may exist either inside or outside the boundaries of organized boroughs. First class and home-rule cities located outside the boundaries of organized boroughs have powers of property assessment and tax collection. All cities outside borough boundaries may plan, zone and carry out the powers granted to Alaska cities generally.

Cities are classified as follows:

Home-rule cities—first class cities under a home-rule charter

First class cities—400 or more permanent inhabitants, and that elect to become cities of the first class

Second class cities—other cities

There is no statutory minimum population requirement for incorporation, but cities must include all areas needed to provide municipal services efficiently, must have the resources needed to provide municipal services, must have a population sufficiently stable to support city government, and must demonstrate a need for city government.

### **Township Governments (0)**

Alaska has no township governments.

## **PUBLIC SCHOOL SYSTEMS (54)**

### **School District Governments (0)**

Alaska has no independent school district governments.

### **Dependent Public School Systems (54)**

Alaska statutes provide for the following types of dependent public school systems:

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Systems dependent on borough governments (15):

Borough school districts  
Iliisagvik College

Systems dependent on municipal governments (22):

City school districts (in home-rule or first class cities  
in the unorganized borough)

Systems dependent on the state government(17):

Regional educational attendance area boards.

The 14 borough and 22 city school districts in Alaska are classified for census purposes as dependent agencies of the borough or city governments they serve, and are not counted as separate governments. Although these districts are administered by elected boards, their fiscal requirements are finally determined and met by the sponsoring borough or city governments. In addition, Iliisagvik College was established by the North Slope Borough for higher education in that area.

The public schools in Alaska located outside the territory of borough or city school systems are administered by regional educational attendance area boards. Although these 17 boards are elected, their fiscal requirements are met by state appropriations; they are therefore classified as dependent agencies of the state government for census purposes, and are not counted as separate governments.

### **Other Educational Activities**

Community colleges, which are financed jointly by the state government and the local public school system, are classified in census statistics as state government activities and are administered by the University of Alaska. They are not counted as separate governments. The regional resource centers in Alaska are established by agreement between participating public school systems. A board consisting of one representative of each participating system governs each center. These centers are financed by contributions from participating systems and by state and federal grants. For census purposes, regional resource centers are classified as joint educational service agencies of participating public school systems, and are not counted as separate governments. One such center was reported in operation as of June 2002.

The Special Education Service Agency is a state dependent agency that was created by an act of the legislature to provide special education services. The agency may receive state appropriations on a per student basis.

### **SPECIAL DISTRICT GOVERNMENTS (14)**

Alaska statutes authorize the creation of districts or authorities that are counted as governments. These are discussed in detail below.

#### **Regional Electrical Authorities**

Regional electrical authorities may be created by resolution of a native association to provide electric power. The

commissioners of the authority are appointed by the governing body of the native association. The authority may fix rates, fees, rentals, and other charges, and may issue revenue bonds.

#### **Regional Native Housing Authorities**

Regional native housing authorities may be formed by resolution of a native association to provide housing and community facilities in native villages. The commissioners of the authority are appointed by the governing body of the native association. The authority may fix rentals, accept grants, and issue revenue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various government designations in Alaska that have certain characteristics of governmental units but which are classified in statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Alaska Housing Finance Corporation (state).** This corporation, authorized by act of the legislature, was created to provide mortgage credit for low and moderate income housing. The corporation consists of a board of seven directors, four of whom are appointed by the governor, plus the commissioner of revenue, the commissioner of community and regional affairs, and the commissioner of health and social services, who serve in an ex officio capacity. The corporation may receive gifts, grants, and appropriations, collect charges and fees in connection with the loans it makes, and issue revenue bonds.

**Alaska Industrial Development and Export Authority (state).** This authority was created by act of the legislature to assist in the financing of industrial, export, and business enterprises. The authority board consists of the commissioner of commerce and economic development and the commissioner of revenue, who serve in an ex officio capacity, plus two public members appointed by the governor. The authority may fix rentals, accept grants, and issue revenue bonds.

**Alaska Natural Resource Conservation and Development Board and soil and water conservation districts (state).** This board was created by an act of the legislature. The board consists of five members, selected from the five major land areas of the state, appointed by the Governor and confirmed by a majority of the legislature. The commissioner of the Department of Natural Resources is a nonvoting member who serves in ex officio capacity. The commissioner may receive state and federal contributions. Soil and water conservation districts are created by the commissioner upon petition of land users,



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after public hearing. A board of five elected supervisors governs each district. The commissioner may delegate such powers to the districts as deemed necessary.

Other examples include:

**State<sup>1</sup>**

Alaska Aerospace Development Corporation  
Alaska Capital City Development Corporation<sup>1</sup>  
Alaska Gas Pipeline Financing Authority  
Alaska Medical Facility Authority  
Alaska Municipal Bond Bank Authority  
Alaska Energy Authority (formerly Alaska Power Authority)  
Alaska Railroad Corporation  
Alaska Student Loan Corporation

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<sup>1</sup>Authorizing legislation has not been repealed, but the Alaska Capital City Development Corporation is inactive.

Grazing districts  
Health units and districts  
Regional resource development authorities  
Service areas in the unorganized borough

**Borough**

Historical districts  
Port Authorities  
Service areas  
Special assessment districts

**Municipal**

Historical districts  
Port authorities  
Special assessment districts

Alaska laws also provide for various types of local REAs for election purposes and for administration of justice.

# Arizona

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Arizona ranks 39th among the states in number of local governments, with 639 as of June 2002.

## **COUNTY GOVERNMENTS (15)**

There are no areas in Arizona lacking county government. The county governing body is called the board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (87)**

### **Municipal Governments (87)**

Municipal governments in Arizona are locally designated cities and towns. There are no significant differences in population, legal powers, or status between city and town governments that would affect their classification for census purposes. The minimum population requirement for incorporation is 1,500.

### **Township Governments (0)**

Arizona has no township governments.

## **PUBLIC SCHOOL SYSTEMS (245)**

### **School District Governments (231)**

The following types of school districts in Arizona are counted as governments for census purposes:

- Common school districts
- Community college districts
- Joint common school districts
- Joint technological education districts
- Joint unified school districts
- Provisional community college districts
- Unified school districts
- Union high school districts

All types of school districts listed above are governed by elected boards. They may levy ad valorem taxes and, with voter approval, may issue bonds. With the exception of provisional community college districts, these districts may levy ad valorem taxes and, with voter approval, may issue bonds. Provisional community college districts receive funding primarily through the levy of a hotel tax and issuance of revenue bonds.

### **Dependent Public School Systems (14)**

Arizona statutes authorize the following types of dependent public school systems:

Systems dependent on county governments (14):

- County accommodation schools
- County special education cooperatives

The county accommodation schools, which provide education on military reservations or in territory that is not included within the boundary of a school district, are directly under the supervision of the county superintendent of schools. They are not counted as separate governments. In June 2002, nine Arizona counties operated such schools.

County special education cooperatives, which provide special education programs for exceptional children, are formed by agreement between two or more school districts. They are administered by one of the participating school districts, or by the county superintendent of schools. They are not counted as separate governments. In June 2002, three of these cooperatives were reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (305)**

Arizona statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Active Management Area Water Districts**

This district is established by public petition, followed by a hearing for the purpose of supplementing the water supply of active management areas through indirect groundwater storage and recovery projects. A board of eleven elected directors governs the district. The district may collect fees and may issue revenue bonds. No districts of this type were reported in operation as of June 2002.

### **Agricultural Improvement Districts**

These districts, which provide for irrigation, drainage, water storage, and electric generation and transmission facilities, are created by the county board of supervisors upon petition of landowners followed by a hearing and referendum. An elected board of directors governs the district; as an alternative, districts encompassing more than 175,000 acres may be governed by an elected board of directors and an elected council. The district may fix

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charges, levy ad valorem taxes, issue bonds, and, with voter approval, may issue general obligation bonds. The only district of this type reported in operation as of June 2002 was the Salt River Project Agricultural Improvement and Power District.

The Salt River Project Agricultural Improvement and Power District, established in 1937, holds title to the Salt River Project properties operated by the Salt River Valley Water Users' Association, a private corporation organized in 1903 to operate the federally-constructed Salt River Project. The Salt River Valley Water Users' Association continues to operate the irrigation and drainage system of the district under contract. The district also operates electric power generation and transmission facilities.

### **Agriculture Preservation Districts**

Districts for the maintenance of land for agricultural purposes may be established by petition of property owners to the county board of supervisors, followed by a public hearing and establishment of the district by the county board if the petition is approved. A board elected by landowners, and appointed by cities and counties having land in the district governs each district. The district may collect fees, rentals, and charges for services.

### **Community Park Maintenance Districts Encompassing an Area of 160 Acres or More**

Districts for the maintenance of community parks may be established by petition to the county board of supervisors, followed by a public hearing. An elected board of supervisors governs each district. The districts may fix fees, rentals, and charges, levy property taxes, and borrow money. No districts of this type were reported in operation as of June 2002.

Districts having fewer than 160 acres are governed by the county board of supervisors, and are not counted as separate governments. See "Subordinate Agencies Areas," below.

### **County Water Authorities**

These authorities may be formed in any county with a population of more than 90,000 and less than 120,000 for the purpose of acquiring, constructing and operating projects to transport, deliver and treat water. The board of directors consists of persons appointed by the town and city members. The authorities may collect dues and invest revenues in securities and deposits.

### **Drainage Districts**

Drainage districts are established upon petition of landowners to the county board of supervisors followed by a hearing and referendum, to provide for drainage of agricultural lands. An elected board governs the district. The

district may levy ad valorem taxes, impose special assessments, and issue bonds with voter approval. For irrigation and drainage districts, see "Irrigation Districts," below.

### **Electrical Districts**

Electrical districts for the purpose of obtaining power for irrigation water pumping are established by the county board of supervisors upon petition of landowners followed by a hearing and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and charge rates. The districts may also issue bonds upon voter approval.

### **Fire Districts**

Districts to provide fire protection in unincorporated areas are formed by petition to the board of supervisors, followed by a public hearing. An elected district board, or an elected chief and secretary-treasurer, govern each district. The district may levy ad valorem taxes and may, upon voter approval, issue bonds.

### **Flood Protection Districts—1921 Law<sup>1</sup>**

These districts are created to provide for flood control on petition of landowners to the county board of supervisors, followed by a public hearing. An elected board of directors governs each district. The district may levy ad valorem taxes. Voter approval is required for the levy of assessments and the issuance of bonds.

County flood control districts established under the 1978 law, and that are governed by the county board of supervisors, are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Groundwater Replenishment Districts**

Groundwater replenishment districts are established by petition to the county board of supervisors, followed by a public hearing and resolution. The purpose of these districts is to replenish the supply of groundwater. An elected board of nine directors governs each district. The districts may collect fees and charges, levy ad valorem taxes, and, with voter approval, may issue general obligation and revenue bonds.

### **Health Service Districts**

These districts to provide health clinics and related facilities are established by petition to the county board of supervisors followed by public hearing. An elected board of directors governs each district. The districts may fix rentals and charges, levy ad valorem taxes, and, upon voter approval, may issue bonds.

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<sup>1</sup>Formerly referred to as flood control districts.

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## **Hospital Districts**

After petition by voters, public hearing, and approval by the Arizona Department of Health Services, hospital districts may be established by the county board of supervisors to provide hospital facilities. An elected board of directors administers each district. The districts may levy ad valorem taxes, collect rent, and, after voter approval, issue bonds.

## **Irrigation Districts**

Irrigation districts may be created to provide irrigation, domestic water supply, and electric power after petition of landowners to the county board of supervisors, followed by hearing and referendum. An elected board of directors governs each district. The districts may levy a water tax, ad valorem taxes and special assessments, and may fix tolls and charges. Voter approval is required for bond issues. In addition, "irrigation and drainage districts," with both irrigation and drainage powers, may be established under this law.

## **Irrigation Water Delivery Districts**

These districts are established by the county board of supervisors to provide irrigation water after petition of landowners and a public hearing. An elected board of trustees governs each district. The districts may levy ad valorem taxes, fix rates and fees, and incur indebtedness.

## **Joint Powers Airport Authorities**

This authority was established by an act of the state legislature in order to use a previous military airbase for public purposes. A board of directors appointed by the governing bodies of the cities, towns and counties that are members of the authority governs this entity. The authority may impose fees and charges, collect an ad valorem tax provided by member governments, and may issue revenue and refunding bonds.

## **Pest Abatement Districts—1983 Law**

Districts to control public health pests may be established by petition to the county board of supervisors, after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes.

## **Pest Control Districts—1957 Law**

These districts are created by the county board of supervisors upon petition of crop owners or landowners, after hearing and referendum. An elected board of directors governs each district. The districts may levy special assessments.

## **Pinal County Water Augmentation Authority**

This authority is established upon petition of the county board of supervisors to obtain, transport, deliver, and treat water. The board of county supervisors and each city

or town belonging to the authority may appoint one member. The authority may collect fees, and special assessments, and issue revenue bonds.

## **Power Districts**

Districts to generate and distribute electric power may be established by the county board of supervisors upon petition of landowners followed by a public hearing and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and issue bonds upon voter approval.

## **Public Transportation Authorities**

Metropolitan public transit authorities may be established by a governing body of a municipality that has at least 51 percent of the population of the county. If no such municipality exists, the governing bodies of more than one municipality may act jointly together to form an authority provided that the total population is at least 51 percent of the county. If the population of the unincorporated areas in a county is greater than 51 percent, then the county board of supervisors may establish the authority. A board of 5 to 11 directors governs each authority. The initial board is selected by the governing bodies of all participating governments, but elections are held after the initial term. The authority may issue bonds, levy a metropolitan public transit authority property tax, fix fares and other charges, and receive gifts and contributions from other sources.

Regional public transportation authorities may be established in counties over 1,200,000 population (Maricopa) to provide transit service after voter approval of a transportation excise tax levy. The authority board of directors consists of one member appointed by each member city, plus one member appointed by the county. The authority may issue revenue bonds, fix fees and charges, accept grants and loans, and determine the amount of annual tax levies. In the 1997 Census, these authorities were referred to as metropolitan public transit authorities. The Metropolitan Public Transit Authority in the Phoenix area was formed under this law to coordinate transit service, but does not operate transit service itself.

Regional transportation authorities may be established in counties between 400,000 and 1,200,000 population (Pima). The authority board members are selected by member governments of the regional council of governments. The authority may fix fares and other charges, receive contributions from federal and local governments, receive the proceeds of the county transportation excise tax, and issue limited obligation and revenue bonds. In the 1997 Census, these authorities were referred to as metropolitan public transit authorities.

Intergovernmental public transportation authorities may be established in counties under 400,000 in population. A board of directors that consists of 5 to 9 people govern

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the authority. One director is selected from each participating county's board of supervisors, with the remainder of the board apportioned to the authority's participating municipalities and counties. The authority may collect charges for services and accept grants or gifts from other sources.

### **Sanitary Districts Encompassing an Area of 160 Acres or More**

Sanitary districts to provide sewerage facilities may be established by the county board of supervisors on petition of property owners followed by a public hearing. An elected board of directors governs each district. The districts may collect fees and rent, levy ad valorem taxes and, after voter approval, may issue bonds.

Districts having fewer than 160 acres are governed by the county board of supervisors, and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Special Health Care Districts**

These districts were established to provide medical care and ambulance services. A board of five directors governs each authority. The special healthcare districts may collect rent, and, with voter approval, issue bonds and receive county collected ad valorem taxes.

### **Special Road Districts**

These districts, which build and maintain highways and bridges, are established by the county board of supervisors on petition of taxpayers and after referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and issue bonds upon voter approval.

### **Water Conservation Districts (multicounty)**

These districts, authorized by 1971 legislation, are established by the Director of Water Resources on petition of three or more counties, or on petition of voters, followed by a public hearing, to contract with the Secretary of the Interior for water from, and payment of costs of, the Central Arizona Project. An elected board of directors governs each district; the number of members is determined by county population. The district board may fix and collect charges, levy ad valorem taxes, and accept grants. The Central Arizona Water Conservation District was established under this law.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Arizona that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments and are

not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent "special taxing areas" within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Arizona Power Authority (state).** This authority was created by a special act for the generation and transmission of electric power. A commission appointed by the governor governs the authority. The authority may fix rates, fees, and tolls, and may issue revenue bonds.

**Housing authorities (municipal and county).** Municipalities and counties may establish housing authorities by resolution of the governing body. A board of housing commissioners governs each authority; the members are appointed by the mayor of a city or town or by the county board of supervisors. Rentals for housing projects are fixed by the government creating the authority, and bonds for housing authority purposes are issued by the sponsoring government. The sponsoring governments may also accept federal grants.

**Industrial development authorities (county or municipal).** Authorities of this type are established to finance and lease airport, commercial, convention, electric, gas, health care, industrial, pollution control, port, residential, sewerage, solid waste disposal, and water supply facilities, on the approval of the county or municipal governing body. A board of directors, appointed by the county or municipal governing body, governs each authority. Industrial development authorities may make loans to mortgage lenders, charge rents, and issue revenue bonds.

**Natural resource conservation districts (state).** These districts may be established to carry on soil conservation programs on petition of landowners to the state land commissioner followed by a public hearing and referendum. A board of five supervisors governs each district; three are elected and two are appointed by the state land commissioner. District revenues are limited to voluntary donations, gifts, and contributions. These districts have no bondissuing powers.

**Slum clearance and redevelopment commissions (municipal).** General legislation authorizes cities and towns to establish these agencies. The commissioners are

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appointed by the mayor with the approval of the governing body. All administrative and fiscal powers are vested in the municipality; the commissioners perform only the specific duties assigned to them.

Other examples include:

### **State**

Arizona Exposition and State Fair Board (formerly the Arizona Coliseum and Exposition Center Board)  
Arizona Health Facilities Authority  
Arizona Housing Finance Authority  
Arizona International Development Authority  
Arizona Industrial Commission  
Arizona Space Commission  
Arizona Technology Development Authority<sup>2</sup>  
Arizona Water Protection Fund  
Arizona Wine Commission  
Commission on the Arizona Environment<sup>3</sup>  
Cotton pest control districts  
Greater Arizona Development Authority  
Radiation Regulatory Agency  
Registration districts (vital statistics)  
Tourism and Sports Authorities  
Wastewater Management Authority of Arizona<sup>4</sup>  
Water districts  
Water Infrastructure Finance Authority

### **County**

Air pollution control districts  
Airport authorities (counties)  
Antinoxious weed districts  
Community park maintenance districts with an area encompassing fewer than 160 acres  
County flood control districts  
County jail districts

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<sup>2</sup>Laws authorizing the Arizona Technology Development Authority were repealed in 1999.

<sup>3</sup>Laws authorizing the Commission of the Arizona Environment were repealed in 1997.

<sup>4</sup>Laws authorizing the Wastewater Management Authority of Arizona were repealed in 1998.

County library districts  
County sports authorities  
County television improvement districts  
Domestic water improvement districts  
▪Improvement districts (county)  
Maricopa County Stadium District  
“No fence” districts  
Pollution control corporations (county)  
Public health services districts  
Rural road improvement districts  
Sanitary districts encompassing an area of fewer than 160 acres  
Special flood control districts

### **Municipal<sup>5</sup>**

Airport authorities (municipal)  
Community facilities districts  
Improvement districts (municipal)  
Lake Havasu Sanitary District (governed by city council)  
Municipal property corporations  
Phoenix Civic Improvement Corporation<sup>6</sup>  
Phoenix Civic Plaza Building Corporation  
Pollution control corporations (municipal)  
Tucson Community Center Authority

### **Other**

The grazing districts in Arizona are areas for federal administration of grazing lands. They are not counted as separate governments.

### **Private corporations**

The Arizona Student Loan Finance Corporation is classified as a private corporation. It is not counted as a government.

Arizona laws also provide for various types of local areas for election purposes and administration of justice.

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<sup>5</sup>Municipal property corporations and the Tucson Community Center Authority are organized under the nonprofit corporation law, but upon payment of their debt, title to their property reverts to the creating government.

<sup>6</sup>This corporation is organized under the nonprofit corporation law, but its directors are appointed by the city council.

# Arkansas

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Arkansas ranks 20th among the states in number of local governments, with 1,588 active as of June 2002.

## **COUNTY GOVERNMENTS (75)**

There are no areas in Arkansas lacking county government. The county governing body is the quorum or levying court, which consists of the justices of the peace and the county judge. The county judge is also the chair of the quorum court and administers most county affairs. Counties operate under home-rule.

Ten Arkansas counties are each divided into two districts for judicial and various administrative purposes and maintain offices in two county seats.<sup>1</sup> However, the two districts of each respective county are governed by the same set of county officials.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (499)**

### **Municipal Governments (499)**

Municipal governments in Arkansas are the cities and incorporated towns, divided by general law into size groups as follows:

- First class cities—2,500 or more inhabitants
- Second class cities—500 to 2,499 inhabitants
- Towns—incorporated places with fewer than 500 inhabitants

However, the 1965 law establishing the above size groups permits towns that had voted previously to become second-class cities to retain that classification and other exceptions exist. There is no official minimum population requirement for incorporation. First-class cities effectively have home-rule.

### **Township Governments (0)**

Arkansas has no township governments.

## **PUBLIC SCHOOL SYSTEMS (310)**

### **School District Governments (310)**

A 1947 act of the legislature provided for the reorganization of all Arkansas school districts into a single type of school district. All school districts in Arkansas are counted as governments in census reporting. An elected board of directors governs each district. The districts may levy taxes and issue bonds.

<sup>1</sup>These ten counties are as follows: Arkansas, Carroll, Clay, Craighead, Franklin, Logan, Mississippi, Prairie, Sebastian, and Yell.

## **Dependent Public School Systems (0)**

Arkansas has no dependent public school systems.

## **Other Educational Activities**

The educational services cooperatives in Arkansas provide curriculum development assistance, educational materials, and staff development services to participating school districts. The cooperatives are established by resolution of 75 percent or more of the school districts to be served. A board of directors, consisting of one representative of each participating school district, governs each cooperative. Each cooperative receives contributions from the state and may also receive contributions from participating school districts. Migrant education operating agencies are also established under this law. The educational services cooperatives are classified for census purposes as joint educational services agencies of the participating school districts and are not counted as separate governments.

The Model Vocational-Technical Education Resource Center was established by an act of the state legislature to provide a system of multicounty vocational education services. The center is located within the Northeast Arkansas Education Services Cooperative and is not counted as a separate government.

Consortium funds come from the state. For census purposes, model rural school consortiums are classified as joint activities of the participating school districts and are not counted as separate governments.

Arkansas law authorizes the establishment of secondary vocational centers and community-based education centers. These centers are governed by boards composed of the superintendents of participating school districts and are not counted as separate governments.

Each county board of education exercises some supervision over those school districts that do not have their own superintendents, but they are not counted as separate governments.

Community colleges, vocational-technical schools, technical colleges, and technical institutes in Arkansas are classified as state institutions and are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (704)**

Arkansas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

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## **Agencies Created Under Intergovernmental Agreements**

Local government units may agree, with the approval of their quorum courts, to exercise any of their powers jointly. If a separate legal or administrative entity is created, the board is appointed; the particulars of the board composition are specified in the agreement. The creating agreement also specifies the financing provisions and functions. Separate agencies created by intergovernmental agreements may or may not be counted as governments for census purposes, based on the degree of autonomy.

### **Conservation Districts**

These districts are established by the state soil and water conservation commission on petition of landowners and after local referendum. A five-member board of supervisors governs each district, with two members appointed by the state soil and water conservation commission and three members elected. The boards may require contributions in money, services, and materials. The boards may issue bonds with approval from the county. The county levies assessments on behalf of the districts.

### **Consolidated Waterworks Systems**

These systems are created by agreement of two or more public agencies and ordinance or resolution. Each system is governed by a board of commissioners that is either appointed or elected as specified in the agreement. The systems may issue bonds.

### **Consolidated Public Utility System Improvement Districts**

These districts may be created by municipalities after landowner petition and public hearing. The districts construct and operate water, sewer, and electric facilities. Each district is governed by a board appointed by the county court. The boards may levy assessments, fix and collect fees, and issue bonds.

Districts of this type previously created under special act are considered to operate under this general law.

### **Drainage Improvement Districts**

Under general law, these districts may be established upon petition by real property owners to the county court (or to the circuit court if more than one county is encompassed by the proposed district) and after a public hearing. A board of commissioners, appointed by the county or circuit court, governs each district. The board may levy benefit assessments and issue bonds.

Subdistricts may be set up under the same general law procedure but are administered by the board of the main district. They are not counted as separate governments.

A few drainage districts have been established by special acts, including drainage and levee improvement districts.

### **Fire Ant Abatement Districts**

These districts may be created after voter petition and special election, or the quorum court may, on its own motion, direct the county to call a special election. The districts are governed by a board appointed by the county commissioners. A property assessment is set by the petition. The districts may issue bonds.

### **Fire Protection Districts—1939 and 1979 Laws**

Under the 1939 law, fire protection districts may be formed by the county court upon petition by landowners. The districts are governed by boards appointed by the county governing bodies. The districts may levy benefit assessments.

Under the 1979 law, fire protection districts may be formed by voter petition, public hearing, and ordinance of the quorum court or by the county court after voter petition and referendum. These districts are governed by boards appointed by the county governing body if formed on or before July 3, 1989; those formed thereafter have elected boards. A suburban improvement district may convert to fire protection with county approval; the boards of these districts are popularly elected. All fire protection districts created under the 1979 law may levy benefit assessments. The districts may issue bonds, but bond issues of districts formed by ordinance method require voter approval.

### **Housing Authorities**

Arkansas statutes authorize the following types of housing authorities:

- Municipal housing authorities
- County housing authorities
- Consolidated housing authorities (two or more cities)
- Regional housing authorities (two or more counties)

Under general law, housing authorities are created upon the adoption of a resolution by the governing body of the city or county. The executive head of the municipality appoints the housing commissioners of a municipal housing authority. The governing body of the county appoints the commissioners of a county housing authority. In the case of a consolidated or regional housing authority, one commissioner is appointed by the executive head of each member municipality or by the governing body of each member county, respectively. Housing authorities may fix rents and issue bonds.

Legislation passed in 1976 grants municipalities and counties all powers granted to housing authorities. Housing authorities administered by county or municipal governing bodies ex officio are not counted as separate governments. See "Subordinate Agencies and Areas," below.



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## **Improvement Districts for Rivers**

If the Congress has enacted a law authorizing a project for the improvement of any of the rivers, tributaries, or streams within or bordering Arkansas, an improvement district may be established by the circuit court following petition by property owners and after public hearing. A board of commissioners, appointed by the circuit court, governs each district. The board must include at least one member from each participating county. The district may levy assessments and issue bonds.

## **Irrigation, Drainage, and Watershed Improvement Districts**

These districts are created on petition of landowners to the circuit court, after a public hearing. A board of commissioners, appointed by the establishing court, governs each district. The districts may fix charges for the sale of water and may levy benefit assessments, but must file a petition with the circuit court for the authority to borrow funds or to issue bonds.

## **Joint County and Municipal Solid Waste Disposal Authorities**

These authorities are created by agreement between any combination of municipalities and counties. A board of directors, appointed by the participating governments, governs each authority. An authority may fix and collect fees and issue bonds.

## **Levee Improvement Districts**

Levee improvement districts are formed by the county court giving public notice. An elected board of directors governs each district. The districts may levy ad valorem taxes and benefit assessments and may issue bonds.

A few levee districts have also been established by special acts, including drainage and levee improvement districts.

## **Metropolitan Port Authorities**

Metropolitan port authorities are established by ordinance of participating county and municipal governments, after petition by participating governments to the circuit court. Each participating municipality and county appoints at least one representative to the authority board of directors, with additional members determined by population apportionment. The authority may fix and collect fees and issue bonds.

## **Municipal Improvement Districts<sup>2</sup>**

Municipal improvement districts may be established by the governing body of any city or town on petition of

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<sup>2</sup>Municipal drainage improvement districts and consolidated municipal water and light improvement districts, previously classified as municipal dependent agencies, were reclassified as special districts for the 2002 Census of Governments.

property owners and after public hearing. A board of commissioners appointed by the municipal governing body governs each district. The boards may issue bonds. The creating government levies an assessment on behalf of the district.

Arkansas statutes have special provisions for the following types of municipal improvement districts:

**Consolidated municipal water and light improvement districts**—These districts may be created only by cities of the first and second class. The districts take over and operate existing water works or electric plants created by separate improvement districts. This general law does not apply to consolidated districts created by special act.

**Municipal drainage improvement districts**—These districts may be created only by cities of the first class with a mayor-council form of government. A referendum is required upon voter petition. The mayor appoints one board member, and the city council appoints four.

**Municipal property owners improvement districts (1987 law)**—These districts may levy assessments in addition to issuing revenue bonds. Municipalities may create joint districts.

**Municipal wharf improvement districts**—Districts to provide wharves may charge tolls, fees, and rents in addition to issuing revenue bonds. The creating government may not levy an assessment for these districts.

In addition, consolidated improvement districts for water, sewer, or gas pipelines may be formed for the joint operation and maintenance of contiguous districts. A board of commissioners, appointed by the county judge, governs each such district. The districts may fix charges for services and issue bonds.

## **Property Owners Improvement Districts—1983 Law**

Districts to fund improvements such as streets, sidewalks, sewers, water utilities, recreational facilities, gas pipelines, telephone lines, and rural fire departments are created after petition of landowners to the municipal governing body. A board of three commissioners, appointed by the county quorum court, governs each district. The districts may levy special assessments and ad valorem taxes and issue bonds. Districts may create consolidated systems for water and sewer services.

## **Public Transportation Authorities**

Authorities to provide a transit system are created by agreement between two or more governments. The authority governing body consists, at a minimum, of one representative for each participating county appointed by the county judge and one representative of the cities within each participating county selected by the mayors. If

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the authority exists within a single county, the board must consist of at least five members. The authorities may fix and collect fares and issue revenue bonds.

### **Public Water Authorities**

State legislation authorizes not-for-profit corporations involved in the sale and distribution of water to convert to public water authorities. The boards of directors are elected by the authority members. The authorities may issue bonds.

### **Regional Airport Authorities**

A 1968 general law provides that any two or more municipalities, any two or more contiguous counties, or any combination thereof may establish a regional airport authority by mutual agreement. The state may participate in forming a regional airport authority. A management board governs each authority; each participating government appoints at least one board member. The number and the apportionment of additional members is specified in the agreement creating the authority. Regional airport authorities may levy a tax on aviation fuel sold at the airport and a tax on passengers boarding or debarking. The authorities may fix and collect fees and issue revenue bonds.

Airport commissions appointed solely by one county or municipal government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Regional Intermodal Facilities Authorities**

These authorities may be created by two or more municipalities, two or more contiguous counties, or one or more municipalities together with one or more contiguous counties. These authorities construct and operate regional transportation facilities such as harbors, airports, rail lines, and highways and may create municipal improvement districts. The chief executive officers of the participating governments appoint the board. The authorities may issue bonds and levy a tax or fee upon facility users.

### **Regional Library Systems**

These systems may be established by any combination of cities and counties by agreement and ordinance. The systems are governed by boards appointed by the county and municipal library boards if they exist, if not, by the county or municipal governing bodies. Each participating government contributes appropriations and funds from tax levies as specified in the agreement.

### **Regional Solid Waste Management Districts**

Regional solid waste management districts created under previous acts are considered to operate under this law. New districts may be created by designation of the Arkansas Pollution Control and Ecology Commission. Such districts must be composed of whole county jurisdictions and

contain more than one county unless that county has a population of at least 50,000. Each district is governed by a board consisting of representatives of the participating counties, of all first-class cities, of all cities with a population of more than 2,000, and of the largest city in each county. The districts may fix rents and fees and issue revenue bonds.

As an alternative, districts may be created by interlocal agreement of the governments in any county with a population of at least 90,000 and a permitted landfill on January 1, 1991. The boards of these districts are established by the interlocal agreements. Districts also may be created by the resolution of the governing body of any authority created under the Joint County and Municipal Solid Waste Disposal Act that includes a county with a population of at least 60,000 that had made an application for a solid waste disposal permit on or before January 1, 1991. The creating authority determines the nature and composition of the governing board.

### **Regional Water Distribution Districts**

These districts are established by the circuit court on petition of the voters, after a public hearing. An elected board of directors governs each district. The districts may charge rates, fees, and rents for facilities and services and issue bonds.

### **Rural Road Improvement Districts**

Districts for the improvement of roads, highways, and streets in the counties of Arkansas that are not part of the state highway system are created by the county court after petition of landowners and public hearing. A board of commissioners governs each district. The board is initially appointed by the court, if not named in the initiating petition. Thereafter, the remaining commissioners fill vacancies on the district board. The district receives revenue from funds set aside by the state and the federal government for the improvement of roads, the district portion of the road tax, and special benefit assessments. The districts also may issue bonds.

### **Rural Waterworks Facilities Boards**

These boards are established by an ordinance of the quorum court of the county to provide financing for rural waterworks and distribution systems. A board of at least five members governs each board. The boards may collect rents and fees and may issue bonds.

Public facilities boards that petition the county to operate as rural waterworks facilities boards are classified as special districts.

### **Suburban Improvement Districts and Consolidated Improvement Districts**

Suburban improvement districts are authorized for the purpose of improving streets, roads, or highways; laying sidewalks; equipping and maintaining rural fire departments; providing ambulance services; and building and

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operating recreational facilities, hospitals, libraries, waterworks, sewer systems, telephone lines, and gas lines. The county court may create such districts on petition of landowners. A board of commissioners appointed by the county court governs each district. The districts may levy assessments and receive revenue from the sale or lease of improvements. These districts also may issue bonds.

Consolidated improvement districts for water, sewer, or gas pipelines may be formed by two or more municipalities for the joint operation and maintenance of contiguous districts. A board of commissioners, appointed by the county judge, governs each such district. The districts may fix charges for services, levy assessments, and issue bonds.

### **Suburban Sewer Districts**

The property owners adjacent to any first- or second-class city may form a sanitary sewer district, after petition to the county court and a public hearing. A board of commissioners appointed by the county court governs each district. The board may fix and collect fees, levy assessments, and issue bonds.

### **Wastewater Treatment Districts**

Districts to provide for wastewater collection and disposal are created by resolution of two or more municipalities and petition to the circuit court. In unincorporated areas of the district, 51 percent of landowners must approve by petition. A board of directors governs each district. The directors are initially appointed by the county court but are thereafter appointed by the government they represent. The districts may fix rates, fees, and rents and may issue revenue bonds.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Arkansas that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

### **Arkansas Development Finance Authority (state).**

This authority, formerly the Arkansas Housing Development Authority, was created to provide mortgage credit for low- and moderate-income housing. A board of 12 directors governs the authority: 11 members are appointed by the Governor with the advice and consent of the senate, plus the director of finance and administration serves in an ex officio capacity. The agency may fix charges in connection with its loans and issue revenue bonds.

**Public facilities boards (municipal or county).** The governing body of any municipality or county may create by ordinance public facilities boards to acquire, construct, equip, operate, and maintain facilities for health care, residential housing, off-street parking, recreation, tourism, hydroelectric, waterworks, transit, energy facilities, education facilities, and sewers. Each board consists of five members who are initially appointed; thereafter, the remaining board members fill vacancies on the board. The board may fix fees and charges for the use of facilities and may issue bonds.

Public facilities boards that petition the county to operate as rural waterworks facilities boards are classified as special districts.

**Urban renewal agencies (municipal).** General law provides for the establishment of these agencies in any city or town where a housing authority has not undertaken such a project. A board of commissioners appointed by the mayor governs each agency. As an alternative, urban renewal agencies may be administered by the governing body of the municipality in an ex officio capacity. Urban renewal agencies may issue revenue bonds.

Other examples include:

### **State**

- Arkansas Earthquake Authority
- Arkansas Geological Commission
- Arkansas Hospital Equipment Finance Authority
- Arkansas Natural and Cultural Resources Council
- Arkansas Revenue Department Building Commission
- Arkansas Science and Technology Authority
- Arkansas State Building Services Council
- Arkansas State Department of Health Building Commission
- Arkansas Student Loan Authority
- Arkansas Turnpike Authority
- Economic development districts

### **County**

- Ambulance services improvement districts
- County airport commissions
- County library boards
- County museum commissions
- County subordinate service districts (airports, ambulance service, fire protection, flood control, highways, parking, sewerage, solid waste collection and disposal, transit, and water supply)
- Housing authorities governed by quorum court
- Rural development authorities
- Stock law districts
- Viaduct improvement districts

### **Municipal**

- Arts and Science Center for Southeast Arkansas
- Auditorium commissions
- Central business improvement districts

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City airport commissions  
City boards of health  
Electric boards  
Historic districts  
Hospital commissions  
Housing authorities governed by city governing body  
Industrial commissions  
Light and water commissions  
Market authorities  
Municipal facilities corporations  
Municipal library boards  
Municipal management districts  
Municipal port authorities  
Municipal tollway authorities  
Municipal water and sewer systems  
Park and recreation commissions

Parking authorities  
Public utilities boards  
Rogers Museum Commission  
Sanitary boards  
Urban service districts  
Waterworks and sewer commissions  
Waterworks commissions

**Private corporations**

The county industrial development corporations in Arkansas are private corporations. They are not counted as governments.

Arkansas laws also provide for various types of local areas for election purposes and administration of justice.

# California

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California ranks 4th among the states in number of local governments, with 4,409 as of June 2002.

## **COUNTY GOVERNMENTS (57)**

The entire area of the state is encompassed by county government except for the city and county of San Francisco, which is a consolidated government. San Francisco is counted as a municipal government rather than a county government for census purposes because it operates primarily as a city. The county governing body is called the board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (475)**

### **Municipal Governments (475)**

Municipal governments in California are designated cities or towns. All municipalities currently function either as charter cities or as general law cities.

### **Township Governments (0)**

California has no township governments.

## **PUBLIC SCHOOL SYSTEMS (1,107)**

### **School District Governments (1,047)**

California school districts may be organized as elementary districts, high school districts, unified school districts combining elementary and high school grades, or community college districts. The following types of school districts in California are counted as separate governments for census purposes:

Elementary school districts:

In addition to elementary districts formed under general guidelines for district organization, the following types of elementary districts may be formed:

City district—a school district lying wholly or partly within a city and a county plus any adjacent territory annexed for school purposes.

Union district—a district formed by joining two or more elementary districts within the same county.

Joint union district—a district formed by joining two or more elementary districts located in different counties.

High school districts:

The following types of high school districts may be formed:

Union district—a high school district having two or more component elementary districts and located within a single county.

Joint union district—a union high school district having territory in more than one county.

County district—a union high school district having boundaries that coincide with those of a county.

City district—a school district lying wholly or partly within a city and a county plus any adjacent territory annexed for school purposes.

Unified school district—a district, frequently urban, providing both elementary and high school education. Unified school districts having a charter city or a city with a population of 8,000 or more within their boundaries or an average daily attendance of 2,000 or more are also classified as city school districts and are governed by a city board of education.

Community college district—a district providing community college facilities. It may include all or part of the territory of one high school or unified district, or two or more high school or unified districts.

A county committee on school district organization exists in each county, with the exception of a county that is a city and county and counties in which all territory of the county is included in a single unified school district. In those counties without a county committee on school district organization, the board of education exercises authority over issues of school district boundaries and school district trustee districts. District organization changes including altering boundaries, dividing districts, and combining districts are presented as proposed changes at public hearing within the affected districts, are submitted to the state board of education for public hearing and approval, and are submitted to the electorate for final approval at referendum.

In a few instances, a high school district is governed by the same board as a coterminous elementary school district. In such cases the two districts are counted as a single school district government for census purposes.

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California school districts and community college districts are usually governed by elected boards of education or trustees. The districts serving charter cities may have appointed boards if the charter so specifies.

School district and community college district boards may determine their own fiscal requirements; the counties levy and collect the taxes required. The tax levies, however, are subject to constitutional tax limitations except for taxes levied to pay bonds issued before June 1978. Bond issues for school district and community college district purposes are subject to voter approval.

Unified and union high school district library districts are administered by the board of the establishing school district and are not counted as separate governments.

### **Dependent Public School Systems (60)**

California statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (59):  
County special service schools

Systems dependent on municipal governments (1):  
San Francisco city/county special schools

Many California counties operate special service schools to provide education for handicapped, mentally retarded, and other persons with special needs. These schools are administered by the county superintendent. The schools are not counted as separate governments. In a number of counties these services are provided through itinerant teachers or special classes in the regular schools rather than through separate special schools. As of June 1997, 60 California counties were operating such services.

Regional occupational programs are described under "Other Educational Activities," below. These programs may be established either by a single county or city-county, or by two or more counties or school districts.

### **Other Educational Activities**

Regional occupational programs provide vocational and technical education. These programs are established by individual counties or consolidated city-counties, by individual school districts (if authorized by special act), by two or more counties, or by two or more school districts. The programs are not counted as separate governments. As of June 2002, there were 73 regional occupational programs reported in operation. Of these, 32 are classified as dependent activities of their individual establishing county governments. One was established by the city and county of San Francisco and is classified as a dependent activity of the city government. Four are classified as dependent activities of their individual establishing school districts. The six regional occupational programs created by agreement between two or more counties and the 30 regional

occupational programs created by agreement between two or more school districts are classified as joint educational service districts of the creating governments.

### **SPECIAL DISTRICT GOVERNMENTS (2,830)**

California statutes authorize the creation of a wide variety of special districts or authorities that are counted as governments. These are discussed in detail below. It should be noted that many of the classes listed below have the same name and functions as classes that are listed under "Subordinate Agencies and Areas," below. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts have separate governing bodies, they are counted as governments; when they are governed by county or municipal officials in an ex officio capacity, they are not counted as separate governments.

Those special district governments in California that levy taxes are subject to constitutional tax limitations, except for taxes levied to pay bonds issued before June 1978.

### **Agencies Established Under "Joint Exercise of Powers Agreements" (not included in other types of special district governments shown elsewhere)**

Two or more local governments (county, municipal, or special district) may exercise jointly any power common to them, federal and state governments also may participate in such agreements. When a "joint exercise of powers" agreement provides for the creation of an agency that is separate from the participating governments, a notice of the agreement must be filed with the secretary of state. Joint powers agreements between a government and a dependent agency of that government are not counted as special district governments but are, instead, classified as a dependent activity of the creating government. Councils of government in California are formed as "joint exercise of powers" agreements and are classified as special district governments.

Agencies established under "joint exercise of powers" agreements are known by a wide variety of names. The functions performed by and the powers granted to these agencies are spelled out in the agreements establishing the agency. Agencies established under "joint exercise of powers" agreements may receive contributions from participating governments and, if the agreement so provides, fix charges and issue revenue bonds.

### **Air Pollution Control Districts**

Regional air pollution control districts are authorized by general law. These districts are established by resolution of the boards of supervisors of two or more counties acting on their own motion or on petition of voters and after public hearing. Each district is governed by a regional board comprised of one or more supervisors from each

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county, and one or more city selection committee members from each county. The regional board may determine the amount of ad valorem taxes to be levied for district purposes, accept loans from the county, and issue bonds.

The Bay Area Air Quality Management District and the South Coast Air Quality Management District were established by special acts but operate under provisions similar to those above.

Air pollution control districts serving single counties and “unified” districts serving several counties, but having less autonomy than regional districts are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Airport Districts**

Airport districts authorized under general law may be created by resolution of the county board of supervisors after public hearing and local referendum. An elected board of directors governs each district. The district may levy taxes, fix charges, and issue bonds with voter approval. The Monterey Peninsula Airport District and the San Diego County Regional Airport Authority, which were established by a special acts, operate under similar provisions.

### **Community Service Districts**

Districts to provide airport, ambulance, fire protection, garbage collection, graffiti abatement, highway, library, mosquito abatement, parks and recreation, police protection, sewer, street lighting, underground utility lines, and water services or any combination of these are authorized under general law. These districts are established by the county board of supervisors on petition of residents and after hearing and referendum. An elected board of directors or the county board of supervisors, if so petitioned, governs each district. The districts may levy taxes, issue bonds with voter approval, fix rates and charges, and accept contributions.

### **County Service Authorities for Freeway Emergencies**

Authorities to provide call boxes on freeways are established by resolution of the county board of supervisors and a majority of the city councils in the county served. A board of directors, two appointed by the county board of supervisors and five selected jointly by the councils of cities in the county, governs each authority. The authority may impose fees and issue revenue bonds.

Authorities that are governed by the county transportation commission, or a council of governments ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **County Traffic Authorities**

Legislation authorizing the Santa Clara County Traffic Authority was repealed in 1996. The Tuolumne County

Traffic Authority is governed by the Tuolumne County and Cities Planning Council and is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **County Transportation Authorities and Commissions**

California statutes have authorized creation of the following county transportation authorities or commissions with the power to levy taxes:

County transportation commissions  
County transportation authorities  
Local transportation authorities (general law)

Similar provisions apply to each of these entities. Each is created by county resolution after referendum. These districts plan and coordinate transit services within the area they serve. The boards consist of appointed representatives of county and municipal governments within the area served. The commissions may receive county and city appropriations and levy sales taxes after voter approval. In addition some authorities and commissions were established by special acts with similar provisions.

County transportation commissions that do not have any tax-levying power are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Drainage Districts**

California statutes authorize the creation of the following types of districts to provide for drainage of agricultural land:

Drainage districts—1885 law  
Drainage districts—1903 law  
Drainage districts—1923 law  
County drainage districts—1886 and 1903 laws  
Storm water districts—1909 law

Under the 1885 law, drainage districts may be created by the county board of supervisors on petition. A board of trustees, elected or appointed, governs each district. The districts may levy taxes and special assessments. The 1885 law has been repealed, but existing districts may continue to operate under its provisions.

Under the 1903 law, drainage districts are established by the county supervisors after referendum. A board of elected directors governs each district. The districts may levy taxes and special assessments, fix tolls and charges, and may issue bonds with voter approval. The Colusa Basin Drainage District was established by special act with similar provisions.

Under the 1923 law, drainage districts are established by the county supervisors on petition. A board of directors, appointed by the county supervisors or elected by the voters, governs the district. The districts may levy taxes and

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special assessments and may issue bonds with voter approval. Since 1953, no new districts may be formed under this law but those then in existence may continue to operate under its provisions.

County drainage districts are similarly established but without referendum. A board of directors is chosen from the governing bodies of the county and the cities in the district. County drainage districts have powers similar to those of drainage districts under the 1885 and 1903 laws.

Storm water districts also are created by the county supervisors. A board of elected trustees governs each district. Storm water districts have powers similar to those of drainage districts under the 1885 and 1903 laws.

Drainage improvement districts under the 1919 law and storm drainage maintenance districts are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Fire Districts**

Fire protection districts authorized under a 1987 law are established by the county board of supervisors on petition of voters and after public hearing and referendum. The law provides for the establishment of single county, multi-county, single city, and multicounty districts to provide fire protection, ambulance, and rescue services. A board of directors, either elected or appointed by the county supervisors, governs each district. The board may levy taxes and issue bonds after voter approval.

Special, local, and multi-county fire districts, which were organized under earlier law, were similarly constituted. These laws have been repealed but existing districts may continue to operate under their provisions or may reorganize under the 1987 law.

### **Flood Control and Water Conservation Districts**

California general legislation provides that the following types of districts, to provide flood control facilities, may be established by county boards of supervisors on petition of landowners and after public hearing:

Flood control and water conservation districts—1931 law  
Levee districts—1905 and 1959 laws  
Protection districts—1880 law

Flood control and water conservation districts under the 1931 law are governed by trustees appointed by the county supervisors. They are financed by special assessments or ad valorem taxes. Levee districts under the 1905 law have elected boards of trustees. Levee districts under the 1959 law have elected boards of directors. Both types of levee districts may levy property taxes.

Protection districts formed under the 1880 law have elected boards of trustees. They may levy special assessments and property taxes.

In addition, the following districts have been established by special acts to provide flood control facilities:

American River Flood Control District  
Antelope Valley Storm Water Conservation and Flood Control District  
Brannan-Andrus Levee Maintenance District  
City of Marysville Levee District  
Contra Costa County Flood Control and Water Conservation District  
Fresno Metropolitan Flood Control District  
Lake County Flood Control and Water Conservation District  
Lassen-Modoc County Flood Control and Water District  
Levee District Number One of Sutter County  
Lower San Joaquin Levee District  
Napa County Flood Control and Water Conservation District  
Pajaro River Watershed Flood Prevention Authority  
Sacramento Area Flood Control Agency  
Sacramento River West Side Levee District  
San Benito County Water Conservation and Flood Control District  
Stanislaus County Flood Control District  
Yolo County Flood Control and Water Conservation District

Most of these districts are governed by elected boards but the Fresno, Lower San Joaquin, and Yolo County districts have locally appointed boards, and the Lassen-Modoc district board consists of supervisors of the two counties served. All of the districts may levy taxes and most also may levy special assessments. All but the Sacramento River West Side district may issue bonds. Some districts of this type are subdivided into “zones” for purposes of financing improvements. Such zones are classified as dependent activities of the parent districts and are not counted as separate governments. The Stanislaus County Flood Control District was not reported in operation as of June 2002.

Flood control districts that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Fort Ord Reuse Authority**

This authority was created by special act to convert the former Fort Ord military reservation to productive civilian use and to protect the unique environmental resources of the area. The 13 member board consists of appointees from participating cities and Monterey County. The authority may levy assessments, issue bonds, and may accept contributions from federal and state agencies and member governments.

The March Joint Powers Authority was created under a “Joint Exercise of Powers Agreement” (see above) for the purpose of developing the former March Air Force Base.



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## **Geologic Hazard Abatement Districts**

These districts control land movement hazards resulting from landslides, subsidence, erosion, or earthquakes. These districts may be established by resolution by or petition to a city or county governing body after public hearing. The district governing body may be either an elected board or the county or city governing body in an ex officio capacity. The district may levy special assessments and issue bonds.

Districts governed by the county supervisors or the city governing body in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Groundwater Management Districts or Agencies**

A number of groundwater management agencies have been established by special acts. Similar provisions apply to each of these districts. A board of directors, either elected by the voters or appointed by the county, municipal, and special district governments represented, governs each district. The districts may impose service charges, including charges for extraction of groundwater.

## **Highway Districts**

California general law authorizes the following types of highway districts:

Bridge and highway districts  
Separation of grade districts

Bridge and highway districts may be created by ordinance of the county board of supervisors or on petition of voters and after local referendum. A board of directors appointed by the county supervisors governs each district. The districts may issue bonds on approval of the voters, levy taxes, and fix and collect tolls and charges. The Golden Gate Bridge, Highway, and Transportation District was established under this law. It provides transit and ferry services in addition to operating the Golden Gate Bridge and its approaches.

Separation of grade districts provide overpasses, tunnels, and underpasses. These districts are created by ordinance of the county board of supervisors after hearing and referendum. A board of commissioners, appointed by the county board of supervisors, governs each district. The districts may issue bonds upon voter approval and may levy taxes.

## **Hospital Districts or Health Care Districts**

Hospital districts provide hospital and health care facilities. These districts are created by the board of county supervisors on petition of the voters and after referendum. An elected board of directors governs each district.

The district may establish rates, levy taxes, and upon voter approval, levy special assessments, and issue bonds.

## **Housing Authorities**

Housing authorities may be established by the city or county governing body on its own initiative or on petition of residents. In addition, area housing authorities may be formed by agreements between any two or more counties or cities. A board of commissioners appointed by the mayor or the county governing body governs each authority. In the case of area housing authorities, two commissioners are appointed by the governing body of each member county or city. Each authority may issue bonds, fix rents and charges, accept loans, or accept grants from the federal government.

Authorities in which the county or city governing body serves as the housing authority commissioners ex officio or where charter provisions give the county or city governing body power to raise or lower the housing authority budget are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

## **Irrigation Districts**

Irrigation districts are created by the county board of supervisors on petition of landowners and after referendum. In addition to delivery of irrigation water, the districts may provide domestic water services, sewerage, flood control, and electric power. An elected board of directors governs each district. The districts may levy taxes and special assessments; issue bonds with voter approval; and fix rates, fees, and tolls. In several instances, districts organized under this law have been renamed “water districts.”

The Palo Verde Irrigation District was established by special act to provide drainage, flood control, irrigation, and water supply. The district is governed by an elected board of trustees. The district may fix water rates, tolls and charges, and levy ad valorem taxes and special assessments. It may issue revenue and general obligation bonds with voter approval.

## **Library Districts and Library Districts in Unincorporated Towns and Villages**

Both types of districts are created by the board of county supervisors on petition of voters and after referendum. An elected board of trustees governs each district. The districts may issue bonds on voter approval, levy taxes, and accept donations.

Districts in unincorporated towns and villages also may establish and operate museums.

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The Blanchard Santa Paula Library District was created by a special act with similar provisions.

For public libraries operated by union high school districts and unified school districts, see “Public School Systems,” above.

### **Memorial Districts**

These districts provide and maintain memorial halls, buildings, or meeting places for veterans. These districts are created by the board of county supervisors on petition of voters and after referendum. An elected board of directors administers each district. The districts may issue bonds on approval of the voters and levy taxes.

### **Municipal Improvement Districts (special acts)**

A number of districts were established by special act. Substantially the same provisions apply to each of these districts. They may provide a wide range of functions including sewage and garbage disposal, water supply, park and recreational facilities, and fire protection. An elected board of directors governs each district. The districts may levy taxes and special assessments, impose charges, and issue bonds with voter approval.

The Estero Municipal Improvement District is governed by the city council of Foster City and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **North Coast Railroad Authority**

This authority was established by 1989 legislation to provide for continuation of rail freight service in Mendocino and Humboldt Counties. A board of directors, consisting of two appointed by the board of supervisors of each county served, plus the state director of transportation ex officio, governs the authority. The authority may fix rents, and may issue revenue bonds.

### **Pest Control Districts**

General laws provide for the establishment of five types of districts to control insect pests:

- Citrus pest control districts
- Mosquito abatement or vector control districts
- Napa County Winegrape Pest and Disease Control Districts
- Pest abatement districts
- Olive, stone and pome fruit pest control districts
- Winegrape pest and disease control districts

Each of these types of districts may be created by the county board of supervisors upon petition and after public hearing. A board of directors appointed by the county supervisors governs each district. Mosquito abatement or vector control districts may include territory in incorporated cities, in which the governing bodies of the cities also appoint district directors. Citrus pest control districts

and olive, stone and pome fruit pest control districts may levy special assessments and ad valorem taxes. Mosquito abatement, pest abatement, and vector control districts may levy property taxes.

### **Police Protection Districts (in unincorporated towns)**

These districts are established to provide police protection within unincorporated towns by the county board of supervisors on petition of residents after public hearing. An elected board of commissioners governs each district. The districts may levy taxes. A 1959 amendment prohibited creation of additional districts under this law but those already in existence may continue to operate under its provisions. Police protection districts in unincorporated territories operate under similar provisions, with the exception that the board of supervisors serves as the ex officio district directors.

### **Port and Harbor Districts**

California general laws authorize a variety of districts to provide port and harbor facilities:

- Harbor districts
- Port districts
- River port districts
- Small craft harbor districts

All of these districts are established by county boards of supervisors on petition and after hearing and referendum. Harbor districts are each governed by a board of five elected commissioners.

A port district encompasses one incorporated city and may include surrounding territory. A district board appointed by the city and county governing bodies governs each district with these exceptions: the Stockton Port District board number and composition has special requirements, the Santa Cruz Port District has an elected board and districts in Ventura County have city-appointed boards.

River port districts are each governed by a board of commissioners appointed by the governing bodies of the counties and the largest city in the districts.

Small craft harbor districts are governed by boards of five elected directors. The Humboldt Bay Harbor Recreation and Conservation District and the San Diego Unified Port District were created by special acts with provisions similar to the general laws above. The Humboldt Bay district has an elected board and the San Diego district board is appointed by the city councils of the cities in the district. The San Diego district operates airport, as well as port facilities.

All port and harbor districts organized under the above provisions may levy property taxes, fix charges, and issue bonds upon voter approval.

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Harbor improvement districts are governed by the county board of supervisors and are therefore not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Public Cemetery Districts**

Public cemetery districts are established by the county board of supervisors on petition of landowners and after hearing and referendum. A board of trustees, appointed by the county supervisors, governs each district. The districts may levy taxes and impose a special tax.

### **Reclamation Districts**

Reclamation districts are authorized by general law and are created by the board of county supervisors on petition of landowners. An elected board of trustees governs each district. The districts may levy special assessments or ad valorem taxes, fix rates for distribution of water, and issue bonds upon voter approval. Reclamation districts established by special acts have provisions similar to districts established under general law.

### **Recreation and Park Districts**

California statutes provide for the following types of districts to provide recreation and park facilities:

Recreation and park districts

Regional park, open space, and park and open space districts

Recreation and park districts are established after public hearing and referendum by city or county governing bodies either on their own initiative or on petition of voters. The directors of the district may be elected or may be appointed by mayors or county supervisors. The districts may levy taxes and may issue bonds with voter approval. Regional park and open space districts are established by the board of supervisors of one or more counties on petition and after hearing and referendum. An elected board of directors governs each district. The districts may levy taxes and may issue bonds with voter approval.

The Lake Cuyamaca Recreation and Park District was established by a 1961 special act subject to referendum to provide parks and recreational services. A board appointed by the San Diego County Board of Supervisors governs the district. The district may levy taxes and issue bonds with the approval of the voters.

The Mount San Jacinto Winter Park Authority was authorized by a special act to build and operate a ski resort. Its board members are appointed by the Governor and the city and county governing bodies. The authority may fix rates and tolls and accept contributions.

The Santa Clara County Open Space Authority was created by a special act to preserve open space in Santa Clara County. A board of directors, initially appointed by the

county supervisors but thereafter elected, governs the authority. The authority may levy a special tax on developed property and issue bonds.

The Mountain View Shoreline Regional Park Community is governed by the city council of Mountain View and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

In 1997 the The Coachella Valley Mountains Conservancy and the Santa Monica Mountains Conservancy were classified as special districts. Beginning in 2002 these entities are classified as dependent activities of the state of California.

### **Resort Improvement Districts**

Resort improvement districts provide fire protection, mosquito abatement, parking facilities, police protection, recreation, refuse collection, sewerage, streets, and water supply in unincorporated resort areas. These districts are established by the county board of supervisors on petition of landowners and after referendum. An elected board of directors governs each district. The districts may fix rates and charges, levy taxes, and upon voter approval, issue bonds. Since 1965, no new districts may be formed under this law, but those then in existence may continue to operate under its provisions. Resort improvement districts governed by the county board of supervisors serving ex officio are not counted as separate Governments. See “Subordinate Agencies and Areas,” below.

### **Resource Conservation Districts**

Resource conservation districts provide soil and water conservation services. These districts are established by the board of county supervisors on petition of landowners and after hearing and referendum. An elected or appointed board of directors governs each district. The districts may levy taxes, accept gifts and grants, and charge fees for services. Similar provisions apply to the Tahoe, Suisun, and Ventura resource conservation districts, which were established by special acts.

Local improvement districts may be created within a resource conservation district as dependent activities of the parent district. They are not counted as separate governments.

### **Sacramento Ballpark Authority**

This authority was created by special act to construct and operate a professional ballpark in the city of Sacramento. The board is appointed by the boards of supervisors of the city of Sacramento and any participating counties. The authority may issue revenue bonds.

### **Sanitation and Sewer Districts**

The following types of districts to provide sewerage and/or solid waste disposal are authorized by general law:

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Garbage and refuse disposal districts  
Sanitary districts—1923 and 1891 laws  
County sanitation districts (in Los Angeles and Orange Counties only)

Garbage and refuse disposal districts are established by the county board of supervisors. A board of directors is appointed by the supervisors. The district may levy taxes, fix charges, and issue bonds upon voter approval.

By contrast, “garbage disposal districts” are governed by the county board of supervisors and are therefore not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitary districts under the 1923 law are created by the county supervisors on petition of landowners and after hearing and referendum. A board of elected directors governs each district. The districts may levy taxes, fix charges, and issue bonds on voter approval. Similar provisions apply to districts organized under the 1891 law. Since 1939, no new districts may be formed under the 1891 law, but those already in existence may continue to operate under its provisions.

Sanitary improvement districts created by sanitary districts are dependent activities of the parent district. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below. Sanitation districts in Los Angeles County and in Orange County are counted as a single special district governments for census purposes. In each of these two counties, the districts are governed by boards composed of city and county officials. The districts may issue bonds upon voter approval and levy taxes. In each of these two counties, the operations of the individual districts are closely integrated, with the same engineering and administrative staff and common sewage treatment plant and outfall lines.

Other county sanitation districts in California are not counted as separate governments. Similarly, municipal sewer districts under the 1911 law, sewer districts in unincorporated territory under the 1899 law, and sewer maintenance districts are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

The following districts were authorized by special acts to provide sewerage services:

Fairfield-Suisun Sewer District  
Tahoe-Truckee Sanitation Agency  
Vallejo Sanitation and Flood Control District

Each of these districts is governed by a board chosen by local officials. These districts may each levy taxes, fix charges, and issue bonds on voter approval.

### **Transit Districts**

These districts are authorized by special acts or by general laws subject to referendum. Most of these districts are governed by boards of directors appointed by the governing bodies of the cities and counties in the district but

some districts have elected boards. The Tahoe Transportation District also serves portions of Nevada; its board members consist of members of the governing bodies of California and Nevada counties and cities in the district, plus the directors of the state departments of transportation of California and Nevada.

Most districts may levy ad valorem taxes. Some districts also may levy retail sales taxes. Most of the districts may issue revenue bonds without voter approval and general obligation bonds with voter approval. There also are other agencies involved in transportation planning and operations that are established under “joint exercise of powers” agreements (see above).

### **Utility Districts**

California statutes authorize creation of the following types of utility districts:

Municipal utility districts  
Public utility districts

These districts are formed by the county supervisors on petition of voters (or of public agencies, in the case of public utility districts) and after hearing and referendum. The districts may provide any combination of water, electricity, transportation, telephone service, sewerage, refuse disposal, fire protection, and recreation services. A board of directors governs each district. The districts may levy taxes, fix charges, and issue bonds with voter approval. The Donner Summit Public Utility District and the Olivehurst Public Utility District were created by special acts with similar provisions.

### **Water Supply and Water Conservation Districts**

California general laws authorize a variety of districts to provide water supply and/or conservation as noted below:

“California” water districts (irrigation and domestic water supply; also sewerage)  
County water authorities—1943 law (irrigation and domestic water supply)  
County water districts (irrigation and domestic water supply; also sewerage and electric power)  
County waterworks districts (irrigation and domestic water supply)  
Metropolitan water districts (water supply and electric power)  
Municipal water districts (domestic water supply; also sewerage and electric power)  
Water conservation districts—1927 law (irrigation and water conservation)  
Water conservation districts—1931 law (irrigation, water conservation, and water supply; also sewerage)  
Water replenishment districts (replenishment of underground water)  
Water storage districts (water storage and distribution; also electric power)

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Substantially uniform provisions apply to each of these ten types of districts. Each is created by resolution of the county board or other participating agency, usually upon petition, and after referendum. The districts have elected boards of directors, except for the county water authorities, county waterworks districts, and metropolitan water districts, which have appointed boards. A few districts have been authorized by special act to perform additional functions. All of these districts may fix charges and levy special assessments, and all except water storage districts may levy property taxes. All except water conservation districts formed under the 1927 law may issue bonds on voter approval.

In addition, a number of districts were created by special acts to provide water for domestic use, irrigation or wastewater management; some of these districts also may provide sewerage, electric power, and flood control facilities. Most of these agencies have elected boards. Exceptions are the Orange County and Santa Clara Valley Water Districts, which have some appointed members on their boards, and the Yuba-Bear River Basin Authority, which has directors appointed by the participating counties. All districts may fix charges, levy property taxes, and issue bonds on voter approval. Some of these agencies have been subdivided into “zones” for purposes of financing improvements. Such zones are classified as dependent activities of the parent agency and are not counted as separate governments.

County water agencies that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in California that have certain characteristics of governmental units, but which are classified in census statistics as subordinate agencies of the state or of local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (See “Public School Systems,” above, regarding educational agencies of this nature).

Many of the classes listed below have the same name and functions as classes that are listed under the “Special District Governments” category above. For these classes, the enabling legislation provides for alternative methods of governing the districts. Where these districts have separate governing bodies, they are counted as special district governments; when they are governed by county or municipal officials in an ex officio capacity, they are classified for census purposes as subordinate agencies of the government they serve, and are not counted as separate governments.

Some of the subordinate agencies and areas represent “special taxing areas” within the territory of an established

government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

#### **California Educational Facilities Authority**

**(state).** This authority assists private colleges and universities in financing building projects and finances student loans. It is governed by a board composed of the state director of finance, the state controller, and the state treasurer plus two members appointed by the Governor. The authority may lend money to institutions, lease facilities to institutions, and issue revenue bonds.

#### **California Health Facilities Financing Authority**

**(state).** This authority was established to finance construction of health facilities. It is composed of the state treasurer, the state controller, and the director of finance plus 2 members each appointed by the Governor, the assembly speaker, and the Senate Rules Committee. It may issue revenue bonds, make loans, or build and lease facilities.

#### **California Housing Finance Agency (state).**

This agency was established to assist housing development. It is composed of the state treasurer, the director of housing and community development, and the secretary of business and transportation, plus members appointed by the Governor, the speaker of the assembly, and the senate rules committee. The agency may make loans to developers and to mortgage lenders and may issue revenue bonds.

#### **California Pollution Control Financing Authority**

**(state).** This authority was established by act of the legislature to finance and lease pollution control and resource recovery facilities. The authority board consists of the director of finance, the state controller, and the state treasurer, who serve in an ex officio capacity. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

#### **California School Finance Authority (state).**

This authority was established by 1985 legislation to finance the construction of school buildings. The authority board consists of the state treasurer, the director of the state department of finance, and the state superintendent of public instruction, who serve in an ex officio capacity. The authority may lend money, fix rentals and other charges, and issue revenue bonds.

**California Transportation Commission (state).** This commission is the successor agency to the California Toll Bridge Authority. In addition to formulating statewide

transportation plans, it also directs the Department of Transportation in the operation of state toll highway crossings. The commission consists of 11 members with nine appointed by The Governor, one appointed by the speaker of the assembly, and one appointed by the Senate rules committee. It may issue revenue bonds and may fix tolls and charges.

**Community redevelopment agencies (county or municipal).** These agencies may be created by a resolution of the county or municipal governing body upon a declaration of need. They are governed by the city council or the county supervisors ex officio or by a board appointed by the city mayor or the chairperson of the county board of supervisors with the approval of the county or city governing body. The establishing governments appropriate money for the redevelopment agencies. The agencies may issue revenue bonds, fix rents and charges, and accept federal grants.

**County flood control and flood water conservation districts and county water agencies (county).** These districts are established by special acts. If they are administered by the county board of supervisors in an ex officio capacity, they are not counted as separate governments. Such districts may levy taxes and issue bonds after referendum. For flood control and water conservation or water supply and water conservation districts that are governed by a separate board of trustees, see “Special District Governments,” above.

**Nonprofit public benefit corporations (county, municipal, or other).** Nonprofit public benefit corporations ten to provide public facilities or services may be established by filing articles of incorporation with the secretary of state. A board of directors, composed as specified in the articles of incorporation, governs each corporation. The corporation may fix fees and other service charges and may issue revenue bonds. Nonprofit public benefit corporations are not counted as separate governments. They are classified as dependent agencies of the county, municipal, school district or special district government they serve if they file reports with the state controller and meet one or more of the following statutory requirements:

1. The corporation was created under a “joint exercise of powers” agreement.
2. The corporation has issued tax-exempt bonds to finance facilities subject to a lease to or agreement with a local government.
3. The corporation is wholly owned by a local government.

Other examples include:

## State

Agricultural product marketing commissions  
Baldwin Hills Conservancy  
California Alternative Energy and Advanced Transportation Financing Authority  
California Children and Families Commission  
California Consumer Power and Conservation Financing Authority  
California Earthquake Authority  
California High-Speed Rail Authority  
California Housing Partnership Corporation  
California Passenger Rail Financing Commission  
California Public Capital Improvements Financing Authority  
California State University and Colleges Headquarters Building Authority  
California Statewide Communities Development Authority  
California Tahoe Conservancy  
California Urban Waterfront Area Restoration Financing Authority  
Coachella Valley Mountains Conservancy  
Emergency Medical Services Authority  
Golden State Tobacco Securitization Corporation  
Sacramento and San Joaquin Drainage District  
San Diego River Conservancy  
San Francisco Bay Area Water Transit Authority  
San Gabriel and Lower Los Angeles River and Mountains Conservancy  
San Joaquin River Conservancy  
San Joaquin Valley Quality Cotton District (formerly One Variety Cotton District)  
Santa Monica Mountains Conservancy  
State Assistance Fund for Enterprise Business and Industrial Development Corporation  
State Coastal Conservancy  
Surface mining and reclamation districts

## County<sup>1</sup>

Air pollution control districts (single-county)  
▪Boulevard districts  
Children and families commissions (a.k.a. “first five”)  
Community energy authorities (county)  
Community facilities districts—1982 law (county)  
Community rehabilitation districts (county)  
Community services districts with ex officio boards  
Cotton pest abatement districts  
▪County drainage districts with ex officio boards

<sup>1</sup>Authorizing legislation for Acquisition and Improvement Districts was repealed in 1995. Legislation for Crossing Guard Maintenance Districts was repealed in 1997. The Sacramento Housing and Redevelopment Agency was reclassified as a special district government in 2001. The Metropolitan Transportation Commission was reclassified as a special district government in 2000. The Santa Clara County Transit District was renamed the Santa Clara Valley Transportation Authority, and reclassified as a special district government in 1995.

- County maintenance districts
- County regional justice facilities planning agencies et al. (general law and special acts)
- County sanitation districts (except in Los Angeles and Orange Counties)
- County service areas
- County service authorities for freeway emergencies (if governed by county transportation commission)
- County special health care authorities in Monterey and Santa Barbara Counties
- County transportation commissions (except those with power to levy taxes)
- County waterworks districts with ex officio boards
- Drainage improvement districts—1919 law
- El Dorado County Toll Tunnel Authority
- Fire protection districts with ex officio boards
- Flood control maintenance areas
- Garbage disposal districts
- Geologic hazard abatement districts with ex officio boards (county)
- Harbor improvement districts
- Highway interchange districts (county)
- Highway lighting districts
- Housing authorities with ex officio boards
- Industrial development authorities
- Integrated financing districts (county)
- Joint county road camp districts
- Landscaping and lighting assessment districts
- Local housing finance agencies
- Local improvement districts—resource conservation or irrigation
- Municipal advisory councils
- Open space maintenance districts
- Parking authorities—1949 law
- Permanent road divisions
- Protection districts—1895 law
- Recreation and park districts with ex officio boards
- Regional planning districts (joint county)
- Resort improvement districts with ex officio boards
- Road districts
- Road improvement districts
- Road maintenance districts
- Sacramento Metropolitan Air Quality Management District
- Sanitary improvement districts
- Sewer districts—1939 law (county)
- Sewer districts in unincorporated territory—1899 law
- Sewer maintenance districts
- Sonoma County Dental Health Authority
- Storm drainage districts in Contra Costa County
- Storm drain maintenance districts—1937 law
- Storm drain maintenance districts—1939 law

Tuolumne County Traffic Authority  
 Unified air pollution control districts

- Vehicle parking districts—1943 law (county)

Water authorities (county)

### **Municipal<sup>2</sup>**

Community energy authorities (municipal)  
 Community facilities districts—1982 law (city)  
 Community rehabilitation districts (municipal)  
 Estero Municipal Improvement District  
 Flood control maintenance areas (city)  
 Geologic hazard abatement districts with ex officio boards (municipal)  
 Highway interchange districts (municipal)  
 Housing authorities with ex officio boards (city)  
 Industrial development authorities (city)

- Integrated financing districts (municipal)

Local housing finance agencies (city)  
 Mountain View Shoreline Regional Park District  
 Municipal building commissions  
 Municipal lighting maintenance districts  
 Municipal park improvement districts  
 Municipal water districts—1935 law  
 Open space maintenance districts (city)  
 Parking authorities—1949 law (city)  
 Parking districts—1951 law  
 Recreation and park districts with ex officio boards (city)  
 San Francisco Municipal Railway (city ordinance)  
 San Francisco Port Commission  
 Sewer districts—1939 law (city)  
 Small craft harbor districts (single city)  
 Street lighting districts  
 Vehicle parking districts—1943 law (city)

### **Other**

The following are adjuncts of the special district governments they serve and are not counted as separate governments:

- Improvement districts within irrigation, resources conservation, and water conservation districts
- Integrated financing districts
- Sewage disposal districts within municipal utility districts
- Special service districts within transit or utility districts

California laws also provide for various types of local areas for election purposes and administration of justice.

<sup>2</sup>Authorizing legislation for Acquisition and Improvement Districts was repealed in 1995. Legislation for Crossing Guard Maintenance Districts was repealed in 1997.

# Colorado

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Colorado ranks 16th among the states in number of local governments, with 1,928 as of June 2002.

## **COUNTY GOVERNMENTS (62)**

The entire area of the state is encompassed by county government except for the city and county of Denver, and the city and county of Broomfield, which are consolidated city-county governments. Because Denver and Broomfield operate primarily as cities, they are counted as municipal governments, rather than as county governments, for census purposes. The city and county of Denver was created separate from Arapahoe County in 1902 by constitutional amendment. The city and county of Broomfield, a preexisting municipal corporation and home-rule city, was created separate from the counties of Adams, Boulder, Jefferson, and Weld effective November 15, 2001, also by constitutional amendment. In Colorado counties, with the exception of Denver and Broomfield, the governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (270)**

### **Municipal Governments (270)**

Municipal governments in Colorado are the cities and the towns. Cities and towns in Colorado having a minimum population of 2,000 may adopt home-rule charters. Upon voter approval, towns may be reclassified as cities if their population exceeds 2,000. Similarly, upon voter approval, cities may be reclassified as towns if their population falls below 2,000. In addition, some cities still operate under territorial charters granted by the legislature of the former Colorado Territory before 1876.

### **Township Governments (0)**

Colorado has no township governments.

## **PUBLIC SCHOOL SYSTEMS (182)**

### **School District Governments (182)**

The following types of school districts in Colorado are counted as separate governments for census purposes:

- School districts
- Junior college districts
- Affiliated junior college districts

Each school district in Colorado is governed by an elected board of education. Colorado school districts may levy ad valorem taxes for school purposes and may issue general obligation bonds after voter approval.

Junior college districts may be organized in any area with a Grade 12 population of 400 or more and an assessed valuation of \$60 million or more by petition to the county clerk and recorder of the county, if in a single county, or to the secretary of state if in two or more counties, after voter approval. An elected board governs each junior college district. These districts may levy ad valorem taxes and issue general obligation bonds with voter approval. As of June 2002, two junior college districts were reported in operation. However, most junior colleges in Colorado have been absorbed into the State system of higher education, and are accordingly not counted as separate governments.

Affiliated junior college districts are created by a petition of at least 500 voters to one or more counties and subsequent approval at referendum. An elected board governs each district. These districts may levy ad valorem taxes and issue debt.

### **Dependent Public School Systems (0)**

Colorado has no dependent public school systems.

### **Other Educational Activities**

The area vocational districts in Colorado are created by petition of voters to one or more counties, after voter approval. These districts may be administered by a board consisting of the local junior college district board ex officio plus one member from each school district served, or, as an alternative, by the board of a single school district or junior college district. Accordingly, the area vocational districts are classified as joint educational service agencies of the school districts they serve, or as adjuncts of a school district, and are not counted as separate governments. As of June 2002, two area vocational districts were reported in operation.

Boards of cooperative educational services are classified as joint educational service agencies of the separate governments. These boards may be established by two or more school districts for the purpose of furnishing services if cooperation appears desirable. The composition of the cooperative board is specified by the agreement forming the board. Revenues consist of appropriations from



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participating school districts and state and federal grants. As of June 2002, 21 boards of cooperative educational services were reported in operation.

School district libraries serving the public were created prior to July 1, 1979. A board of trustees appointed by the school district governs these libraries. They are funded through a voter-approved property tax. School district libraries are classified as subordinate agencies of the school districts they serve, and are not counted as separate governments.

### **SPECIAL DISTRICT GOVERNMENTS (1,414)<sup>1</sup>**

Colorado statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities**

General law provides that combinations of cities, towns, or counties, acting jointly, may establish an airport authority by resolution or ordinance. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing an airport authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five but no more than nine, are determined in the initiating resolution. Airport authorities may fix rentals, charges, and fees, and may issue revenue bonds.

Airport authorities established by a single county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Ambulance Districts**

Under the Special District Act, districts to provide emergency medical services, either directly or under contract, are established by petition of voters to the district court, after public hearing and voter approval. An elected board of directors governs each district. The districts may fix service charges, levy ad valorem taxes, and, after voter approval, may issue general obligation bonds.

#### **Authorities Established Under Intergovernmental Agreements**

These authorities may be established by agreement between any two or more governments for any functions that the participating governments may perform. The composition of the authority governing body is specified

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<sup>1</sup>Responsibilities, property, and other assets of the Moffat Tunnel Improvement District were transferred to the Colorado Department of Local Affairs effective February 1, 1998.

in the agreement establishing the authority. The revenue powers of the authority are also spelled out in that agreement. Authorities established under this law may be known by a variety of names.

#### **Cemetery Districts**

Cemetery districts encompassing portions of a county are established on petition of property owners in each area concerned by the board of county commissioners. The county commissioners appoint a three-member board of directors to govern the district. This board may levy ad valorem taxes unless the district encompasses the entire county.

Cemetery districts that encompass the entire county are financed solely by county appropriations and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Cherry Creek Basin Water Quality Authority**

This authority was formed by 1988 legislation to provide water pollution control in the Cherry Creek basin in Arapahoe and Douglas Counties. A board of directors, each of whom represents a participating government, governs the authority. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments, and issue bonds.

#### **Conservation Districts<sup>2</sup>**

These districts are established on order of the Conservation Board on petition and after hearing and referendum in the area to be served. An elected board of supervisors governs each district. The districts may levy benefit assessments and ad valorem taxes after voter approval, may accept state or federal grants, and may borrow money.

#### **Denver Scientific and Cultural Facilities District**

Created by special act in 1987 and authorized by referendum in 1988, this district provides funding for scientific and cultural organizations within an area that includes all of the counties of Adams, Arapahoe, Boulder, and Jefferson; the city and county of Broomfield and the city and county of Denver; and most of Douglas County, an area coextensive with the Regional Transportation District. The district is governed by an appointed ten-member board of directors having three directors appointed by the Governor, one director each by the board of county commissioners of the five counties, one by the city council of Broomfield, and one by the city council of Denver. Subject to voter approval, the district may levy a uniform sales and use tax throughout the district, with subsequent approvals

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<sup>2</sup>Conservation districts previously were designated soil conservation districts. The name was changed to reflect current activities of the districts.

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required for continued taxing authority. Following petition to the Douglas County board of county commissioners and referendum, district boundaries may be expanded within Douglas County.

### **Drainage Districts**

Drainage districts are created by order of the board of county commissioners on petition, after a hearing and an election in the proposed district, unless the land concerned is unoccupied and an election is therefore unnecessary. An elected board of directors governs each district. The district may levy benefit assessments and may issue bonds after approval of the voters.

Grand Junction Drainage District was established by a 1923 special act. It is governed by an elected board of directors. The district may levy ad valorem taxes and issue general obligation bonds upon voter approval.

### **Fire Protection Districts**

Under the Special District Act, these districts to provide fire protection and emergency medical and rescue services are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix fees and charges, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

### **Ground Water Management Districts**

These districts are established by the State Ground Water Commission on petition of taxpaying voters after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and special assessments and, with voter approval, may issue bonds.

### **Health Service Districts**

Under the Special District Act, districts to provide public hospitals, nursing homes, emergency facilities, and other health care facilities are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue revenue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters. In the 1992 Census of Governments these districts were listed as "Hospital Districts." Effective July 1, 1996, all districts created under this law must carry the designation "Health Service District," but Hospital Districts established prior to that date may retain their original name.

### **Housing Authorities**

Both municipal and county housing authorities are authorized by Colorado statutes. An individual county or city may establish a housing authority through resolution of its

governing body on petition and after a public hearing. The mayor of a city or the county governing body appoints the housing commissioners. The authorities may issue revenue bonds and may fix and collect rentals for the use of their facilities.

Multijurisdictional housing authorities may be formed by a combination of counties, cities, and towns. These authorities are governed by a board of directors whose composition is determined by the contracting governments. The authorities may issue revenue bonds and charge and collect rentals for use of their facilities.

Authorities in which the city or county governing body serves as the housing commissioners in an ex officio capacity are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Internal Improvement Districts**

Districts to provide irrigation, flood control, or drainage may be established by the district court on petition of the landowners in the proposed district after public hearing and referendum. An elected board of directors governs each district. The district may levy special assessments and issue bonds after voter approval. Some districts of this type are called "flood control districts." No internal improvement districts were reported in operation as of June 2002.

### **Irrigation Districts**

Districts to provide irrigation and drainage facilities are authorized under three laws—the laws of 1905, of 1921, and of 1935. Legislation enacted in 1963 repealed the 1935 law but provided that any district then in existence could continue to operate under its provisions. Under the 1905 and 1921 laws, irrigation districts are created by the board of county commissioners on petition of landowners in the proposed district after an election. Elected boards of directors govern all three types of districts. The districts formed under the 1905 and 1921 laws may issue revenue bonds with voter approval and may levy a special acreage assessment, as well as fix and collect charges for their facilities. Districts formed under the 1935 law may fix charges for their facilities and services and may issue revenue bonds, but may not levy taxes.

### **Library Districts**

Library districts may be formed by one or more governments by resolution or by petition of 100 registered electors residing in the service area. A board appointed by the creating governments governs the districts. The districts may certify the amounts to be contributed by participating governments, and may issue bonds.

Metropolitan library districts may be formed in areas consisting of two or more counties, by petition of voters to each county or city-county to be served, after voter

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approval, or by resolution of the legislative bodies of each governmental unit adopting a resolution or ordinance. A board of trustees, two of whom are appointed by the commissioners of each county served, governs the district. Upon voter approval, the district may levy ad valorem taxes and issue bonds. No metropolitan library districts were reported in operation as of fiscal year 2002.

### **Metropolitan Districts**

Under the Special District Act, metropolitan districts may provide any two or more of the following services: domestic water, sanitation, fire protection, parks and recreation, public transportation, safety protection, mosquito control, street improvements, and television relay and translator facilities. These districts are created by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

### **Metropolitan Football Stadium District**

This district was created by 1996 legislation to finance and construct a National Football League stadium in the Denver area. The district is governed by a board of nine directors with one each appointed by the governing bodies of the counties of Adams, Arapahoe, Boulder, Douglas and Jefferson, one appointed by the city of Denver, two appointed by the Governor, and the chair of the Denver Metropolitan Major League Baseball Stadium District serving, ex officio. The district may fix rents, fees, rates, tolls, and charges, may issue special obligation bonds, and, upon voter approval, may collect a sales tax.

### **Metropolitan Library Districts**

These districts are now listed under “Library Districts.”

### **Metropolitan Sewage Disposal Districts**

General law provides that the governing body of any municipality may enact an ordinance designating the municipalities to be included in a proposed metropolitan sewage disposal district. After the requisite municipalities act to join the proposed district, and after a public hearing, a certificate of incorporation is filed with the division of local government in the State Department of Local Affairs.

The district board of directors is appointed by the executives of participating municipalities with the approval of the governing bodies of those municipalities. Each member municipality is entitled to one member per 25,000 inhabitants or fraction thereof, but not to more than half the membership of the board. These districts may levy ad valorem taxes during the first five years of the existence

of the district, fix rates for services, and issue revenue and general obligation bonds after voter approval. The Metro Wastewater Reclamation District is the only district operating under this law.

### **Metropolitan Water Districts**

Metropolitan water districts are established to provide water for domestic, irrigation, municipal, and industrial uses, and to produce and sell electric power. The governing body of a municipality or other local government may enact an ordinance or resolution respectively naming municipalities to be included in the proposed district. If more than half of the named municipalities enact a similar ordinance or resolution and certify it to the division of local government in the Department of Local Affairs, the organization is deemed effective after public hearing; only those municipalities passing such an ordinance become a part of the district. A board of directors governs each district; the directors are appointed by the governing boards of the participating municipalities and the county (if unincorporated area is included), one member for each 25,000 population or fraction thereof. The district board may levy ad valorem taxes, fix rates for the sale of water and electricity, and issue revenue and general obligation bonds after voter approval. There were no metropolitan water districts reported in operation as of June 2002.

### **Mine Drainage Districts**

These districts are established by the district court on petition of mine owners and after a hearing. A board of supervisors elected by the mine owners governs each district. The board may levy taxes upon all mining claims in the district, may fix and collect charges for services, and may issue bonds. There were no mine drainage districts reported in operation as of June 2002.

### **Park and Recreation Districts**

Under the Special District Act, districts to provide parks and recreational facilities or television relay and translator facilities are established by the district court on petition of taxpaying voters, after a hearing and voter approval. An elected board of directors governs each district. The districts may fix fees and charges for services, levy ad valorem taxes and special assessments, and issue revenue bonds. However, indebtedness in excess of statutory limits must be approved by the voters.

County park and recreation districts established by resolution of county governments are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Power Authorities**

These authorities are established by contractual agreement between any combination of municipalities that own and operate electric power systems. A board of directors

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governs each authority; the number and the method of appointment of directors are specified in the contract. Power authorities may fix and collect fees, rates, and charges, and may issue revenue bonds.

### **Public Highway Authorities**

Authorities to finance beltways in metropolitan areas may be established by contract between two or more county or municipal governments. A board of directors, including one or more appointed by each participating government, plus one or more appointed by the Governor, governs each authority. The authority may fix fees, tolls, rates, and charges for use of its highways, may issue revenue and limited obligation bonds, and may, after voter approval, impose highway expansion fees and motor vehicle registration fees.

Local improvement districts may be created by public highway authorities. These districts are governed by the authority board, and are not counted as separate governments.

### **Pueblo Depot Activity Development Authority**

This authority was established by a special act to manage the area encompassed by a former United States military base. It is governed by a seven member board of directors appointed by both the city and county of Pueblo. The authority may fix fees and charges for its services and facilities and may issue revenue bonds.

### **Rail Districts**

Districts to preserve rail freight service are established by petition of voters to the county commissioners of the most populous county to be served, after hearing and voter approval. An elected board of directors governs each district. The districts may fix fees, rates, tolls, and charges, levy ad valorem taxes, and, upon voter approval, may issue bonds. No rail districts were reported in operation as of June 2002.

### **Regional Service Authorities**

These authorities are established by the district court following petition of voters or by resolution of a majority of the municipal and county governing bodies in the proposed area, and after hearing and referendum. Regional service authorities may provide one or more of the following services: water collection, treatment, and distribution; drainage and flood control; sewage collection, treatment, and disposal; parks and recreation; transportation; solid waste collection and disposal; libraries; fire protection; health and medical care facilities; cultural facilities; housing; weed and pest control; management services for local governments; local gas or electric services; jails and rehabilitation; and soil preservation. An elected board of directors governs each authority. The authorities may fix and

collect rates and charges, levy taxes and special assessments, and issue revenue and general obligation bonds upon voter approval. Special taxing districts and local improvement districts established within a regional service authority are classified as dependent agencies of the authority, and are not counted as separate governments. No regional service authorities were reported in operation as of June 2002.

### **Regional Transportation District (Denver)**

This district, authorized by a 1969 law, operates the transit system in Denver and surrounding counties. It is governed by a 15-member board of directors, elected by director districts. The district receives revenue from charges for services and facilities, sales and ad valorem tax levies, and grants. The board may issue revenue and general obligation bonds after voter approval.

### **Rural Transportation Authorities**

Authorities to construct, maintain, and operate rural transportation projects, including highway, rail, airport, and bus transportation may be established by combinations of cities, towns, or counties, acting jointly, by resolution or ordinance, and after voter approval. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing a rural transportation authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five, are determined in the initiating resolution. These authorities must be located outside of the area of the Regional Transportation District. An authority may fix and collect fees, charges, and tolls, may impose a sales and use tax, may impose motor vehicle registration fees, and may issue revenue bonds.

Local improvement districts may be established by rural transportation authorities. These districts are governed by the authority board, and are not counted as separate governments.

### **Tunnel Districts**

Under the Special District Act, tunnel districts to provide road, railroad, or pipeline tunnels may be formed by the district court on petition of taxpaying voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix tolls and other charges, and may issue bonds. No tunnel districts were reported in operation as of June 2002.

### **Urban Drainage and Flood Control District (Denver)**

This district, which serves Denver and the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, was

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authorized by a 1969 special act. A 16-member board of directors governs the district, with three members appointed by the Denver City-County Council, one director each appointed by the board of county commissioners of the counties of Adams, Boulder, Arapahoe, Douglass, and Jefferson, one director each from the counties of Adams, Arapahoe, Boulder, and Jefferson appointed by the Governor, two directors appointed by the city council of the city and county of Broomfield, the mayor or deputy mayor of Denver ex officio, and the mayor pro tempore of any other city in the district with a population greater than 100,000. The district board may fix and collect rates and charges, and levy benefit assessments and ad valorem taxes. The board may also issue revenue and general obligation bonds, but general obligation bonds require voter approval. Improvement districts and sewer districts that may be established within the urban district are classified as dependent activities of the district, and are not counted as separate governments.

### **Water Authorities**

These authorities to develop water resources are established by contractual agreement between any combination of municipal or special district governments. A board of directors, whose number, manner of selection, and term of office are specified in the contract, governs each authority. Water authorities may fix rates, fees, and charges, and may issue revenue bonds.

The Fountain Valley Authority was created by contract between the U.S. Department of the Interior and the South East Colorado Conservancy District to provide domestic water distribution to Colorado Springs and other localities. The authority board of directors is appointed from the participating governments. The authority may charge user fees and issue revenue bonds.

Water conservancy districts are formed by order of the district court following petition of landowners in the proposed district and after a public hearing. A board of directors governs each district; the directors are appointed by the district court or are elected. These districts may issue revenue and general obligation bonds and may finance their operations by fixing rates and levying ad valorem taxes and special assessments.

Three conservation districts dealing with river water have been established by special acts to provide water for irrigation purposes:

The Southwestern Water Conservation District is governed by a board of directors, with one member from each county included in the district, selected by the board of county commissioners. The district may levy ad valorem taxes and special assessments after hearing, and may issue revenue bonds.

The Rio Grande Water Conservation District was established under a 1967 law after referendum. It is administered by a board of directors composed of two members

from each of the counties of Alamosa, Conejos, Rio Grande, and Saguache, and one member from Mineral County, appointed by the respective boards of county commissioners. The district board may levy ad valorem taxes and special assessments, and may issue revenue and general obligation bonds.

The Colorado River Conservation District is governed by a board of directors appointed by the board of county commissioners of each county represented in the district. The district may levy ad valorem taxes and special assessments and issue revenue and general obligation bonds. This district may provide hydroelectric power in addition to irrigation water.

Subdistricts of the various water conservancy and water conservation districts above are authorized. However, these subdistricts have no governing bodies separate from those of the district creating them and are not counted as separate governments.

The Fountain Valley Authority is now listed under "Water Authorities," above.

### **Water and Sanitation Districts**

Sanitation districts to provide storm or sanitary sewerage and drainage are formed, under the Special District Act, by the district court on petition of resident voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may charge fees, issue revenue bonds, and levy ad valorem taxes and special assessments. Bond issues must be approved by the voters.

Water districts to provide water supply are established, under the Special District Act, by the district court by petition of resident voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, charge fees for services, and issue revenue bonds. Bond issues must be approved by the voters.

Combined water and sanitation districts to supply both water and sanitation services are created, under the Special District Act, by the district court on petition of voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, collect charges for services, and issue bonds. Bond issues in excess of statutory limits must be approved by the voters.

Three Lakes Water and Sanitation District was authorized by 1971 special legislation. An elected board of directors governs the district. The district may fix rates and charges, levy ad valorem taxes, and issue revenue and general obligation bonds. However, general obligation debt in excess of \$25,000 or 1 1/2 percent of the assessed valuation of the district must be approved by the voters.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Colorado that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county, and for which a tax may be levied against assessed value of property in the area served.

### **Colorado Housing and Finance Authority**

**(state).** This authority was created by a 1973 law to provide funds to develop housing for low and moderate income families. It is governed by a board of directors comprised of the state auditor, a member of the general assembly, an executive director of a principal state department, and eight persons appointed by the Governor. The authority may issue revenue bonds, and may accept grants and aid from the federal government and other agencies.

### **Colorado Student Obligation Bond Authority**

**(state).** This authority was created by act of the general assembly in 1979 to make student loan credit available to institutions of higher education. A board of nine directors, appointed by the Governor, governs the authority. The authority may fix fees and charges in connection with student obligations, and may issue revenue bonds.

**Urban renewal authorities (municipal).** A municipality may establish an urban renewal authority by resolution, after petition and hearing, to provide for urban renewal and development. Each authority is administered by a board of commissioners appointed by the mayor, subject to approval of the local governing body. It may issue revenue bonds and accept grants or aid from the federal government and other sources.

Other examples include:

### **State<sup>3</sup>**

Colorado Agricultural Development Authority  
Colorado Baseball Commission  
Colorado Beef Council Authority

<sup>3</sup>The Colorado Travel and Tourism Authority was repealed effective August 1, 2000.

Colorado Compensation Insurance Authority  
Colorado Educational and Cultural Facilities Authority  
Colorado Health Facilities Authority  
Colorado Intermountain Fixed Guideway Authority  
Colorado Sheep and Wool Authority  
Colorado State Fair Authority  
Colorado Water Resources and Power Development Authority  
Denver Metropolitan Major League Baseball Stadium District<sup>4</sup>  
Geothermal management districts  
Great Outdoors Colorado Trust Fund  
Pet Overpopulation Authority  
Sheep inspection districts  
University of Colorado Hospital Authority  
Water Quality Control Commission (in State Department of Health)

### **County**

Airport authorities (single county)  
Arapahoe County Building Finance Corporation  
Building authorities (county)  
Cemetery districts encompassing an entire county  
County libraries  
▪County park and recreation districts in unincorporated areas  
County road districts  
County water and sanitation systems  
▪Disposal districts  
Emergency telephone service authorities (911 authorities) (county)  
Housing authorities with ex officio boards  
Joint libraries  
▪Law enforcement authorities  
Local improvement districts (established by the county)  
▪Pest control districts  
▪Public improvement districts (established by the county)  
Recreational facilities districts  
▪Special taxing districts in home-rule counties  
Underground conversion of utilities districts

### **Municipal**

Building authorities (municipal)  
Business improvement districts  
City water boards  
Denver Capital Leasing Corporation  
Denver Health and Hospital Authority  
Downtown development authorities (municipal)

<sup>4</sup>The Denver Metropolitan Major League Baseball Stadium District was reclassified for census purposes as a state agency effective July 1, 2002. The entire governing body is appointed by and serves at the pleasure of the Governor. Outstanding debt for stadium construction was defeased in 10 years, half the allowable period. The baseball stadium tax levy ceased January 1, 2001; in June 2001, the district refunded \$11.25 million to the six counties, as required by law.

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Emergency telephone service authorities (911 authorities)  
(municipal)  
General improvement districts  
Housing authorities with ex officio boards  
Joint libraries  
Municipal energy finance authorities  
Municipal libraries  
Recreational facilities districts

Special improvement districts (includes sewer and storm  
sewer districts)  
Underground conversion of utilities districts  
Veterans' housing authorities  
Waterworks in cities and towns  
Zoning districts

Colorado laws also provide for various types of local areas  
for election purposes and administration of justice.

# Connecticut

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Connecticut ranks 41st among the states in number of local governments, with 580 active as of June 2002.

## **COUNTY GOVERNMENTS (0)**

Effective October 1, 1960, Connecticut county government was abolished and county functions were transferred to the state government. However, the former county boundaries were retained for election of county sheriffs and for judicial purposes. Thus, Connecticut counties are not counted as governments for census purposes.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (179)**

The 179 subcounty general purpose governments in Connecticut comprise 30 municipal (city and borough) governments and 149 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Connecticut, city, borough, and town governments have similar powers and perform similar functions.

### **Municipal Governments (30)**

The term “municipality,” as defined for census statistics, applies only to the cities and boroughs in Connecticut. Towns, which are treated as municipalities in Connecticut statutes, are counted as a separate type of local government in census statistics. Nine boroughs (all except Naugatuck) and one city (Groton) are located within town areas with active town governments. One borough—Woodmont—is part of the town of Milford. Woodmont is counted as a separate municipal government, but governmental functions performed in other parts of the state by town governments are performed in Woodmont by an overlying city, Milford.

The other 19 cities (including Milford) and the borough of Naugatuck are also located within town areas, but in each of these instances, the town government and the city or borough government have been consolidated. Each of these 20 consolidated governments has responsibility both for services handled in other parts of the state by town governments and for the usual city or borough functions. Each is counted only once in census statistics on governments—as a municipal government, and not as a town government.

The two towns of Putnam and Windham are also consolidated with an underlying city or borough for governmental purposes, but are designated as towns. They are therefore counted as town (or “township”) governments, and not as municipal governments, in census statistics on governments.

### **Town or Township Governments (149)**

Towns, although not differing in legally authorized powers generally from cities and boroughs, are classified for census purposes as a separate type of local government.

The entire area of the state is encompassed by town governments, except for areas in which a town is consolidated with a city or borough government. As explained under “Municipal Governments,” above, Connecticut governments that perform both municipal and town functions are counted only once in census statistics on governments. In two of these cases—the towns of Putnam and Windham (which are larger than the former cities of Putnam and Willimantic)—the consolidated government is designated as a town. Accordingly, Putnam and Windham are counted as town (or “township”) governments, and not as municipal governments, in census statistics on governments.

## **PUBLIC SCHOOL SYSTEMS (166)**

### **School District Governments (17)**

Only the regional school districts in Connecticut are counted as separate governments in census statistics on governments. A regional school district is organized by joint action of two or more towns, after referendum. It is administered by a board comprised of members appointed by the governing body of each participating town. Fiscal needs are determined by the regional school district board and apportioned to the participating towns after a public hearing has been held.

### **Dependent Public School Systems (149)**

Connecticut statutes provide for the following types of dependent public school systems:

Systems dependent on municipal governments (20):  
City school systems

Systems dependent on town governments (129):  
Town school systems



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The 20 city and 129 town school systems in Connecticut have elected governing bodies that administer the schools, but their budgets are subject to review and change by the city or town budget-making authority and governing body. City and town school systems in Connecticut are not counted as separate governments.

### **Other Educational Activities**

Regional educational service centers may be established in any regional state planning area by four or more boards of education to provide special services to the participating school systems. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as separate governments.

Cooperative educational service centers are established by two or more boards of education to provide special services and programs to member school systems. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as governments.

Supervisory districts in Connecticut are entities for the employment of a superintendent to serve two or more towns or regional school districts. These districts are joint activities of participating public school systems and are not counted as separate governments.

Regional vocational agriculture centers may be established by agreement between town or regional boards of education. These centers are joint activities of participating public school systems and are not counted as governments.

### **SPECIAL DISTRICT GOVERNMENTS (387)**

Connecticut statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Fire, Sewer, and Similar Special-Purpose Districts**

A general law in Connecticut provides for the establishment of districts for any or all of the following purposes: fire and police protection; street lighting and sprinkling; establishing building lines; planting and care of trees; constructing and maintaining streets, crosswalks, drains, flood or erosion control systems, sewers, and recreational facilities; establishing a zoning commission or a planning commission and a zoning board of appeals (if the town government does not have a zoning or planning commission); and collection and disposal of garbage, etc. Such a district may be established by vote at a town meeting called by the board of selectmen on the petition of 20 voters in the proposed area. Officers for the district are elected. Each district may levy taxes, as well as special benefit assessments.

Fire and sewer districts are also created by special acts of the general assembly. These districts are similar in organization to the districts established under general law and are also counted as governments.

### **Housing Authorities**

Three types of housing authorities are authorized under Connecticut law—municipal housing authorities (serving a single borough, city, or town), regional housing authorities (serving two or more boroughs, cities, or towns), and Indian housing authorities. Municipal and regional housing authorities are established by resolution of the borough, city, or town governing body. The chief executive officer of the borough or city or the town board of selectmen appoints five or seven city or town residents to be housing authority commissioners or the respective representatives of the city, borough, or town on the board of a regional housing authority.

The authorities may borrow money and issue bonds, accept grants from the federal government, and fix and collect rentals. A city, borough, or town governing body may designate a housing authority as a redevelopment agency. Redevelopment agencies established as separate city, borough, or town agencies are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

Under a 1976 general law, housing authorities may also be established for each designated Indian tribe. The chief or other governing head of a tribe appoints five members of the tribe to be commissioners. These authorities have the same revenue powers as municipal housing authorities. In 1997, Indian housing authorities were classified as special districts. However, in 1999, they were determined to be out of scope for census purposes.

The Connecticut Housing Authority is classified as a dependent agency of the state government. It is not counted as a separate government.

### **Improvement Associations**

These associations were formerly established by special acts of the general assembly but are under substantially uniform provisions as to organization and operation. Under present law, such authorities may be established by a petition to the town selectmen and after a meeting of the voters. An elected board governs each association. Each association may levy ad valorem taxes, assessments, or charges for services. These associations may perform one or more of a variety of functions similar to those of fire and sewer districts. Some associations of this type are known locally as “beach associations.”

### **Metropolitan Districts—1955 General Law**

A 1955 general law authorizes the establishment of metropolitan districts in any metropolitan area containing a central city of 25,000 or more population and any town, city, or borough, any part of which is not more than 15 miles from the nearest boundary of such a central city.

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Such districts must be approved by referendum and preparation of a district charter by a metropolitan district charter commission that is itself created in response to either petition of the voters or resolution of local governments. Each district is governed by a board whose members are selected in accordance with the district charter. The charter of each district provides for its organizational structure, powers, means of financing, and other provisions.

### **Metropolitan District (Hartford Area)**

This district was established by a 1929 special act primarily to provide a water supply and sewerage system for the Hartford metropolitan area. Legislation also authorizes the district to sell, distribute, and transmit electric power, dispose of solid waste, and operate river front park facilities on the Connecticut River in the Hartford area. A board of 25 commissioners governs the district; 17 are appointed by the governing bodies of cities and towns within the district as specified by statute. In addition, eight commissioners are appointed by the Governor. The district may levy ad valorem taxes, collect charges for water, levy fees on member and customer municipalities, and issue bonds.

### **Municipal Electric Energy Cooperatives**

These cooperatives are established to provide electric power by concurrent resolution of two or more municipalities. Each cooperative is governed by a cooperative utility board appointed by the governing body of each municipal electric utility represented; the number of representatives per member utility is specified in the agreement establishing the cooperative. These cooperatives may fix rates, fees, rentals, or charges, and may issue revenue bonds. The Connecticut Municipal Electric Energy Cooperative was formed under this law.

### **Putnam Special Service District**

This district was established to finance fire protection, police protection, and street lighting under provisions of the town charter of Putnam. An elected board of five directors governs the district. The district may levy ad valorem taxes.

By contrast, special service districts established under a 1973 general law are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Regional Refuse Disposal District One**

This district was established by the towns of New Hartford, Barkhamsted, Colebrook, and Winchester to provide solid waste management. A board of directors appointed by the governing authority of each city and town governs the district. The district may levy assessments and issue revenue and refunding bonds.

### **Regional Resource Recovery Authorities**

These authorities are established by concurrent ordinances of participating boroughs, cities, or towns. The number of board members and their method of selection are determined by agreement between the participating governments. The authority may fix fees or charges and may issue revenue bonds.

Authorities of this type that serve a single borough, city, or town are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **South Central Connecticut Regional Water Authority**

This authority was established by special act to provide water supply for the South Central Connecticut Regional Water District. The authority governing board consists of five residents of the district appointed by the representative policy board which, in turn, consists of a member of the governing body of each city or town in the district. The authority may acquire property, fix rates and fees, and issue revenue bonds.

### **Southeastern Connecticut Water Authority**

This authority was established by a special act to provide water supply in the southeastern part of the state. The governing body of each participating city and town appoints two members to an advisory board that, in turn, appoints a seven-member board to administer the authority. The board may collect rates and charges, levy special benefit assessments, accept grants, and issue revenue bonds.

### **Taxing Districts**

Both state and local government may create taxing districts. Function of these districts vary, and are outlined in the legislation that created them. Taxing districts established by the state are created by special act. Districts created by local government are established by municipal/town charter. Not all districts established by municipal/town charter are classified as independent special districts for census purposes—a pattern that can be seen when comparing the taxing districts of the city of Norwalk.

First, Second, Third, and Sixth Taxing Districts, located within the area of the city of Norwalk, were established by the Norwalk city charter and may perform the following functions within their defined areas: First Taxing District—water supply; Second Taxing District—electric light and power and water supply; Third Taxing District—electric light and power; Sixth Taxing District—public library, street lighting, and sewers. Each of the above districts has a separately elected governing body. Fiscal requirements for each district are determined by the district officials or voters without review by the

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city. Each district may levy ad valorem taxes, which the city collects, and may collect rates and charges for services, as well as issue bonds. These four districts are counted as governments.

The Fourth, Fifth, and Seventh Taxing Districts of Norwalk, which constitute the city of Norwalk proper, and taxing districts in other Connecticut towns and cities, may not be counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Transit Districts**

Any town, city, or borough, by itself or in cooperation with one or more other municipalities, may establish a transit district after voter approval. A board of directors governs each district; it consists of members appointed by the participating governments as follows: Each municipality has at least one member, municipalities with a population from 25,000 to 100,000 have two, and those of 100,000 or more have four. The board may fix rates, determine the proportionate share of the total appropriation to be paid by each municipality, and issue either revenue or general obligation bonds after hearing. Transit districts with similar provisions have been authorized by special acts. Transit districts may provide transit service directly, or contract with a public or private transit system for provision of transit service.

### **Tweed-New Haven Airport Authority**

This regional airport serves the south central Connecticut region (to include the towns and cities of Bethany, Branford, East Haven, Guilford, Hamden, Madison, Milford, New Haven, North Branford, North Haven, Orange, Wallingford, West Haven, and Woodbridge). The authority is governed by a board of 14 directors. Nine directors are appointed by the mayor of New Haven, two are appointed by the mayor of East Haven, and three are appointed by the South Central Regional Council of Governments. The authority is responsible for maintaining and operating the airport, may charge fees for services, can accept grants, and may enter into contracts.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Connecticut that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Connecticut Development Authority (state).** This authority was created by act of the general assembly to provide mortgage credit for industrial, health care, pollution control, or recreational facilities. It is governed by a

board of seven members, four of whom are appointed by the Governor, and the commissioner of economic and community development, the state treasurer, and the secretary of the office of policy and management, who serve in an ex officio capacity. The authority may make mortgage loans; receive gifts, grants, fees, and rentals in connection with its projects and loans; and issue revenue bonds.

### **Connecticut Health and Educational Facilities**

**Authority (state).** This authority was created by act of the general assembly to finance the construction of buildings for nonprofit hospitals and institutions of higher education. It is governed by a board of nine members, eight of whom are appointed by the Governor, and the secretary of the office of policy and management ex officio. The authority may fix rates, rents, fees, and charges; make mortgage loans to qualifying hospitals and institutions; and issue revenue bonds.

**Connecticut Housing Finance Authority (state).** This agency provides financial assistance for housing for low and moderate income families and persons through the purchase of government-insured mortgages. The authority consists of the state treasurer, the commissioner of economic and community development, the secretary of the office of policy and management, the bank commissioner, and six members appointed by the Governor with the consent of the Senate. The authority may issue revenue bonds secured by income from mortgage payments.

**Connecticut Marketing Authority (state).** This authority was established by a special act to develop and operate marketing facilities and to enable more economical distribution of Connecticut agricultural products. The authority’s board consists of one member from each congressional district, an at large public member and, serving ex officio, the commissioner of economic and community development and the commissioner of agriculture. The authority may collect rentals, accept federal grants, issue bonds, and borrow funds from the state. Bond issues must be approved by the state bond commission.

### **Connecticut Resources Recovery Authority (state).**

This authority was created by act of the general assembly to finance facilities for recovery of resources from solid waste. A board of 13 directors governs the authority; four are appointed by the Governor, two each by the president pro tempore of the Senate and the Speaker of the house, one each by the minority leaders in the Senate and the House, and the following officials ex officio: the secretary of the office of policy and management, the commissioner of transportation, and the commissioner of economic and community development. The authority may fix fees, make loans, and issue revenue bonds.

**Redevelopment agencies (municipal and town).** General law permits cities, boroughs, or towns to establish these agencies or to designate housing authorities as

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redevelopment agencies. Redevelopment agency boards are appointed by the chief executive officer of the sponsoring borough, city, or town with the approval of its governing body. The agencies may receive appropriations from the sponsoring government and may accept state and federal grants. Bonds for redevelopment purposes are issued by the borough, city, or town governments. Two or more boroughs, cities, or towns may jointly establish regional or metropolitan redevelopment agencies.

**Soil and water conservation districts (state).** These districts are established by the state commissioner of environmental protection. A district board, selected by local residents in accordance with regulations of the state commissioner, governs each district. The districts are financed by state appropriations.

Other examples include:

#### **State<sup>1</sup>**

Connecticut Emergency Response Commission  
Connecticut Equestrian Center Corporation  
Connecticut Hazardous Waste Management Service  
Connecticut Higher Education Supplemental Loan Authority  
Connecticut Housing Authority  
Connecticut Innovations Incorporated  
Connecticut Lottery Corporation  
Connecticut Port Authority (formerly the Connecticut Coastline Port Authority)  
Connecticut Public Transportation Commission (advisory body to state Department of Transportation)  
Connecticut River Gateway Commission  
Connecticut Student Loan Foundation  
Connecticut Trust for Historic Preservation  
Lower Fairfield County Convention Center Authority  
University of Connecticut Health Center Finance Corporation (formerly John Dempsey Hospital Finance Corporation)

#### **Municipal**

District health departments  
First Fire Taxation District of West Haven  
Fourth, Fifth, and Seventh Taxing Districts, and fire districts, of Norwalk  
Historic district commissions  
Lake authorities  
Middletown Fire District  
Middletown Sanitary District

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<sup>1</sup>State law authorizing the creation of Connecticut Convention Center Authority was repealed June 5, 1998.

Municipal districts  
Municipal flood and erosion control boards  
Municipal harbor commissions  
Municipal resource recovery authorities serving a single borough or city  
Municipal wetlands and watercourses commissions  
New Haven Coliseum Authority  
Parking authorities and commissions  
Port authorities or districts  
Public recreational facilities authorities  
Sewer authorities  
Special service districts—1973 general law  
Taxing districts  
Water pollution control authorities

#### **Town**

District health departments  
Historic district commissions  
Lake authorities  
Municipal districts  
Municipal flood and erosion control boards  
Municipal harbor commissions  
Municipal resource recovery authorities serving a single town  
Municipal wetlands and watercourses commissions  
Parking authorities and commissions  
Port authorities or districts  
Public recreational facilities authorities  
Sewer authorities  
Special service districts—1973 general law  
Taxing districts  
Water pollution control authorities

#### **Joint Municipal**

Connecticut River Assembly  
District departments of health  
Municipal districts  
Naugatuck Valley Industrial Development District  
Niantic River Gateway Commission  
Regional emergency medical services councils  
Regional solid waste operating committees  
River protection commissions

#### **Private Associations**

In Connecticut, cemetery facilities are often provided by and maintained by nonprofit cemetery associations. These associations are classified as private entities for census purposes and are not counted as governments. The same is true for manufacturing and agricultural societies. Connecticut laws also provide for various types of local areas for election purposes and administration of justice.

# Delaware

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Delaware ranks 45th among the states in number of local governments, with 339 as of June 2002.

## **COUNTY GOVERNMENTS (3)**

There are no areas in Delaware lacking county government. The levy court is the administrative body in Kent County. In New Castle and Sussex counties, the county council is the governing body.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (57)**

### **Municipal Governments (57)**

Municipal governments in Delaware are the cities, towns, and villages. Units of all three types are established by special acts of the general assembly. There are no differences between city, town, or village governments that would affect their classification for census purposes. Municipalities with a population of 1,000 or more may operate under home-rule charters.

### **Township Governments (0)**

Delaware has no organized township governments.

## **PUBLIC SCHOOL SYSTEMS (19)**

### **School District Governments (19)**

Effective July 1, 1969, a statewide reorganization provided that all former classes of school districts, including the vocational school districts, become "reorganized school districts." All reorganized school districts are counted as governments for census purposes.

Boards of education of the reorganized school districts are elected except for the boards of the vocational-technical school districts, which have boards appointed by the Governor. A local school district board may supplement state school funds with a local tax levy if approved by referendum. District bond issues also must be submitted to the local voters for approval.

### **Dependent Public School Systems (0)**

Delaware has no dependent public school systems.

## **SPECIAL DISTRICT GOVERNMENTS (260)**

Delaware statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Governments—Individual State Descriptions

## **Delaware River and Bay Authority**

This authority, established by interstate compact, operates the Delaware Memorial Bridge and the Cape May-Lewes Ferry. It is administered by a board of commissioners with six members appointed by the Governor of Delaware and six by the Governor of New Jersey. The authority may fix tolls and other charges for its facilities and issue revenue bonds.

## **District Libraries**

District libraries were established by petition of voters to the school district and referendum. The statutes were repealed in 1974, and existing districts were given the option to merge with the county library system or continue under the existing law. District libraries are governed by a board of commissioners appointed by the judge of the superior court in the county in which the district is located. The districts may levy ad valorem taxes.

## **Housing Authorities**

Housing authorities may be established by order of the state housing authority. The Wilmington Housing Authority board consists of nine commissioners: seven appointed by the mayor of the city of Wilmington, one appointed by the Governor, and one appointed by the county executive of New Castle County. Board members of other housing authorities in New Castle County are appointed by the county executive with the approval of the county council. In Kent and Sussex counties, three members of each housing authority board are appointed by the Governor and the other three by the mayor of the most populous city served. Housing authorities may issue bonds and establish and collect rentals.

## **Municipal Electric Companies**

Municipal electric companies are formed by a contract between two or more cities or towns, after filing of the contract with the secretary of state. These companies generate, distribute, and sell electric power to member cities and towns. The method for selecting members of the governing body is specified in the contract establishing the company. Municipal electric companies may set fees and rates for services and issue revenue bonds.

## **Park Districts in New Castle County**

Park districts establish and maintain parks and recreational facilities. Park districts are created by the county

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council after petition and local referendum. An elected board governs each district. The district may fix and collect fees, levy ad valorem taxes, and issue bonds.

### **Tax Ditches**

Tax ditches provide the drainage of agricultural lands and management of water for resource conservation. Tax ditches are established by order of the superior court for the county after petition by the landowners through the county soil conservation district, public hearings, and referendum. An elected board of managers governs each tax ditch. The boards may levy taxes based on benefits.

Boards of ditch commissioners perform an advisory role in the establishment of a tax ditch. These boards are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Tax Lagoons**

Tax lagoons provide the maintenance and improvement of lagoons. Tax lagoons are established by order of the superior court for the county after petition by the landowners, approval by the state division of soil and water conservation, public hearings, and referendum. An elected board of managers administers each tax lagoon. The boards may levy property taxes.

Boards of lagoon management commissioners perform an advisory role in the establishment of a tax lagoon. These boards are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Water and/or Sewer Authorities**

Water and/or sewer authorities may be established by ordinance or resolution of one or more municipalities after referendum. Each authority is governed by an appointed board selected by the governing bodies of each participating municipality; the number of board members representing each municipality is determined by agreement between the municipalities. The authority may fix and collect fees and issue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Delaware that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems” above regarding educational agencies of this nature).

**Delaware Health Facilities Authority (state).** This authority was established by act of the general assembly to finance hospital and health care facilities. A board of

seven members appointed by the Governor governs the authority. The authority may fix and collect fees and rents and may issue revenue bonds.

**Delaware State Housing Authority (state).** This authority, authorized by act of the general assembly, was established to provide low- and moderate-income housing. It is governed by a director appointed by the Governor with the consent of the senate. The authority may charge rents, make mortgage loans, impose fees in connection with its loans, and issue revenue bonds.

**Delaware Transportation Authority (state).** This authority, authorized by act of the general assembly, was established to acquire, build, operate and maintain airport, bridge, highway, parking, port, transit and turnpike facilities, including the Delaware Turnpike and the Wilmington area transit system. It also may form subsidiaries. The authority is governed by the secretary of the state department of transportation, the director of the office of finance management and budget, and the administrator of the transportation trust fund. It may fix and collect fees and rentals and issue revenue bonds.

**Slum clearance and redevelopment authorities (municipal and county).** A city, town, village, or county may create such an authority by resolution. Each authority of this type is governed by a board of commissioners appointed by the county governing body or by the mayor with the consent of the municipal governing body. The authorities may issue bonds. Plans require the approval of the creating government. Regional slum clearance and redevelopment authorities, with similar provisions, may be created by resolution of two or more municipal or county governments.

**Soil and water conservation districts (state).** These districts may be established in Kent, New Castle, and Sussex counties on petition of landowners and after hearing and referendum. Each district is governed by a board of four elected supervisors, an optional supervisor (a member of the county governing body in Kent or Sussex counties and the county executive or designated representative in New Castle County) and two optional supervisors who may be appointed by the secretary of the department of natural resources and environmental control if the district so requests. These districts have no independent revenue-raising powers. Funds are made available to the districts from state appropriations that are matched by the county.

Other examples include:

#### **State**

Delaware Agricultural Lands Preservation Foundation  
Delaware Center for Education Technology  
Delaware Economic Development Authority  
Delaware Higher Education Supplemental Loan Authority

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Delaware Solid Waste Authority  
Ditch commissioners, boards of  
Lagoon management commissioners, boards of

**County**

Garbage collection districts in Kent County  
Library districts in Kent County  
Sanitary sewer and water districts in Sussex County  
Sanitary sewer districts in New Castle County  
Sewage disposal and sanitary districts in Kent County  
Unincorporated towns

**Municipal**

Business improvement districts  
Parking authorities  
Port of Wilmington

Delaware laws also provide for various types of local areas for election purposes and administration of justice. In addition, areas called “hundreds” are historic geographic divisions presently used in property tax assessments.

# District of Columbia

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There were two local governments in the District of Columbia as of June 2002.

## **COUNTY GOVERNMENTS (0)**

There are no county governments in the District of Columbia.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1)**

### **Municipal Governments (1)**

The District of Columbia, within which the city of Washington is located, is classified as a separate county area and as a separate state area in population statistics, but is counted as a municipal government in census statistics on governments. An elected mayor and an elected council, comprised of 13 members, govern the District of Columbia.

In 1995, in response to the District of Columbia's financial crisis, the U.S. Congress created the District of Columbia Financial Responsibility and Management Assistance Authority comprised of five members appointed by the President (P.L. 104-8). The authority was provided with broad powers, during periods of District of Columbia government financial difficulty, to review and to approve the budget, legislation, contracts and borrowing of the city government. The authority suspended all activities on September 30, 2001, when all conditions for suspension had been satisfied. The authority is classified, as a component part of the city government. When active, the authority reports annually to the U.S. Congress.

The National Capital Revitalization and Self-Government Improvement Act of 1997 (P.L. 105-33, Revitalization Act), legislation passed by the U.S. Congress, was effective on October 1, 1997. The Revitalization Act created many financial and structural changes between the District of Columbia and the federal government. The annual federal government appropriation in lieu of property taxes was exchanged, beginning in fiscal year 1998, for the federal government assumption of certain specified costs. The federal Medicaid reimbursement rate was increased to 70 percent from 50 percent. The debt service limitation was increased to 17 percent of general fund revenues from 14 percent. The federal government assumed pension costs for services rendered prior to July 1, 1997. The federal payment in lieu of taxes was eliminated and a federal contribution of \$190 million was authorized to reflect restrictions and unusual costs imposed on the city government.

The District of Columbia government, in addition to functions generally performed by cities, performs state and county-type functions. The Revitalization Act impacted two such functions, the court system and the felony offender system in the District of Columbia.

The felony offender (prison) system was designated for transfer to the federal prison system over a period of several years. This transfer was completed in fiscal year 2002 and property comprising the Lorton Correctional Complex in Lorton, Virginia, which also closed that year, was transferred, without consideration, to the Fairfax County Water Authority of Fairfax County, Virginia. The District of Columbia jail and related activities continue as the responsibility of the District of Columbia government.

Effective for fiscal year 1998, the principal funding source for the District of Columbia courts, both superior court and the appeals court, along with the court system is a federal appropriation paid directly to the Joint Committee on Judicial Administration in the District of Columbia. The courts and court system remain classified as a part of the District of Columbia government.

Public Defender Service and Other Court Related Activities-related to operation of the District of Columbia courts and court system were addressed also in the Revitalization Act. Effective for fiscal year 1998, the Public Defender Service for the District of Columbia was designated for funding from federal sources. The public defender service, an independent agency operating under the general policy direction of an 11-member board of trustees, appointed by a panel consisting of the chief judges of the District of Columbia courts and of the United States District Court for the District of Columbia and the mayor of the District of Columbia, remains classified as a part of the District of Columbia government. Funding for the public defender service is provided by a federal appropriation received as a transfer from the Court Services and Offender Supervision Agency (CSOSA) for the District of Columbia, a federal government independent executive branch agency created under provisions of the Revitalization Act. CSOSA, the federal agency, is responsible for providing supervision to offenders on probation, parole, and supervised release for violation of District of Columbia Code offenses. CSOSA operated as a District of Columbia agency for 3 years until certified as an independent federal agency in August 2000.



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District of Columbia Pretrial Services Agency, an independent entity within CSOSA and therefore classified as federal, assists the trial and appellate levels of both the federal and local courts.

Several federal government law enforcement agencies participate in cooperative agreements with the District of Columbia metropolitan police to assist in crime prevention and law enforcement activities.

District of Columbia revenue is derived primarily from local taxes. The District of Columbia government may also issue general obligation bonds.

### **Township Governments (0)**

There are no township governments in the District of Columbia.

### **PUBLIC SCHOOL SYSTEMS (2)**

#### **School District Governments (0)**

There are no independent school district governments in the District of Columbia.

#### **Dependent Public School Systems (2)**

Two public school systems are dependent on the District of Columbia government:

District of Columbia Public Schools  
University of the District of Columbia

The District of Columbia Public Schools are governed by a nine-member board of education, four of whom are appointed by the mayor and confirmed by the council, four of whom are elected by and from districts, and the board president who is elected at-large. This restructured board replaced the larger elected board in January 2001. The board of education establishes policies and appoints the superintendent. A state education office, under the office of the mayor and with a director appointed by the mayor, was established in July 2000. Some responsibilities previously designated for the board of education were transferred to this office. The Emergency Transitional Education Board of Trustees, created by the District of Columbia Financial Responsibility and Management Assistance Authority that largely directed school operations between 1996 and 2000, dissolved June 30, 2000. The District of Columbia Public Schools are classified for census purposes as a dependent agency of the District of Columbia government, and are not counted as a separate government.

Charter schools may be authorized by either the board of education or the District of Columbia Public Charter School Board, a seven-member board appointed by the mayor in consultation with the city council from a list of qualified individuals submitted by the U.S. Secretary of

Education. Each board may authorize up to ten charter schools for each school year and may exercise oversight responsibility for all charter schools.

Also classified as a dependent agency of the District of Columbia government, and not counted as a separate government, is the University of the District of Columbia. The university is administered by a 15-member board of trustees. Eleven trustees are appointed by the mayor with the advice and consent of the council. Three trustees holding degrees from the University of the District of Columbia or from one of the three predecessor institutions, are elected by a postal ballot election by the living graduates of the four institutions. One student trustee is selected by the university student body.

The District of Columbia School of Law was absorbed by the University of the District of Columbia in 1996.

### **SPECIAL DISTRICT GOVERNMENTS (1)**

#### **Metropolitan Washington Airports Authority**

This authority is counted under “Virginia—Special District Governments.”

#### **Washington Metropolitan Area Transit Authority**

The Washington Metropolitan Area Transit Authority operates the transit system serving Washington, DC and the surrounding suburbs in Maryland and Virginia and is counted as a special district government. It was created by a compact signed by the District of Columbia and the states of Maryland and Virginia, and approved by Congress. The authority is administered by a board of six directors, two from each signatory, selected as follows: two appointed by the District of Columbia Council from its members or the mayor or the city administrator, two appointed by the Washington Suburban Transit Commission of the state of Maryland, and two appointed by the Northern Virginia Transportation Commission from the membership of each. In Maryland, following a 1992 amendment, the Governor’s appointees to the Washington Suburban Transit Commission, one from Montgomery County and one from Prince George’s County, are the Maryland members of the authority.

The authority may fix rates and fares, borrow money, issue revenue bonds, and accept gifts and grants. In addition, the authority may receive appropriations from the federal government, the District of Columbia government, and participating Maryland and Virginia local governments. The District of Columbia share of the system costs may be paid from the proceeds of the sale of District of Columbia general obligation bonds.

### **SUBORDINATE AGENCIES AND AREAS**

The agencies listed below have certain of the characteristics of governmental units, but are classified as agencies of the District of Columbia government, and are not counted as separate governments.

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**Business improvement districts (BID).** These districts authorized by 1996 legislation, may be created upon application to the mayor by the board of directors of a nonprofit corporation formed for the purpose of forming a business improvement district within a self-defined geographic area in which most activity is commercial or industrial. A majority of the property owners or commercial tenants and owners, as defined by assessed valuation, must be in agreement with the application. BID activities are designed to improve the economic development climate. Revenues are derived from assessments against properties within the district, subject to member approval.

**The District of Columbia Health and Hospitals Public Benefit Corporation.** This corporation was created to manage and control the District of Columbia General Hospital, community health clinics and certain services provided by the Department of Human Services. The corporation governing body consisted of 12 members, six of whom were appointed by the mayor, five by the city council, plus the chief financial officer of the District of Columbia serving ex officio. The corporation became operational October 1, 1997, and discontinued operations on April 30, 2001, when functions of the public benefit corporation were transferred to the Health Care Safety Net Administration in the District of Columbia Department of Health. The District of Columbia General Hospital closed in May 2001.

**The District of Columbia Housing Authority.** This authority created in 2000 as the successor agency to the District of Columbia Housing Authority created in 1994, operates the city's public housing. The predecessor authority was, by court order, placed in receivership May 19, 1995. Receivership terminated September 30, 2000. The authority is governed by a nine-member board of commissioners consisting of four commissioners appointed by the mayor with the advice and consent of the council, three commissioners elected by residents of the authority's housing properties, one commissioner representing labor and designated by the central labor council, and the deputy mayor for planning and economic development serving ex officio. If dissolved, all assets of the authority revert to ownership by the District of Columbia government. The authority may issue revenue bonds.

**The District of Columbia Housing Finance Agency.** This agency created in 1997, is responsible for providing mortgage credit for low and moderate income housing. The mayor, with the advice and consent of the council, appoints the five-member board of directors. The agency may fix interest, fees, and charges; receive appropriations and grants; and issue revenue bonds.

**The District of Columbia Tobacco Settlement Financing Corporation.** This corporation was created in 2000, for the purpose of securitizing the proceeds from the Tobacco Master Settlement Agreement, with the exception

of the first payment of \$16.05 million. The corporation purchased the District of Columbia's right, title, and interest in the proceeds from the agreement by issuing bonds to pay the purchase price; future payments under the Master Settlement Agreement will be used for debt service. The corporation is governed by a five-member board of directors consisting of the chief financial officer, the mayor or designee, and the chairman of the council of the District of Columbia; one private citizen appointed by the mayor; and one private citizen appointed by the council of the District of Columbia. The corporation is authorized to issue revenue bonds.

**The District of Columbia Tobacco Settlement Trust Fund.** The fund was created in 2000, for the purpose of receiving revenue owed and accruing to the District of Columbia from the Tobacco Master Settlement Agreement, payments received with respect to residual interest, and other funds. The fund is governed by a three-member board of trustees consisting of one member appointed by the council and two by the mayor with council approval. The fund is an independent agency of the District of Columbia government and may invest and reinvest in real and personal property, stocks, bonds, etc. The board is required to submit a report of the investment performance of the fund to the council annually.

**The District of Columbia Water and Sewer Authority.** This authority created in 1996, is responsible for providing water distribution services and sewage collection, treatment, and disposal to the District of Columbia and to portions of the Metropolitan Washington area. The authority is governed by an 11-member board of directors of whom six are appointed by the mayor with the advice and consent of the council and five are appointed by the mayor upon recommendation by the other participating jurisdictions. The mayor also appoints an alternate member for each of the board members in the same manner as board members are appointed. The authority may set and collect charges for services, receive grants, and issue revenue bonds.

**The District of Columbia Zoning Commission.** The commission consists of the architect of the capitol (federal), the director of the National Park Service (federal), and three members appointed by the mayor with the advice and consent of the council. The commission is financed through District of Columbia government appropriations.

**The National Capital Planning Commission.** This commission, created by the U.S. Congress, is responsible for comprehensive planning for the physical development of the national capital and the surrounding areas. The commission is classified for census purposes as a dependent agency of the federal government.

**The National Capital Revitalization Corporation.** This corporation, created in 1998, is a public-private entity

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responsible for spurring economic development in the District of Columbia by retaining and expanding businesses, attracting new businesses, and promoting job creation. The corporation is responsible for development of a revitalization plan for the District of Columbia. The corporation is governed by a nine-member board of directors of which three are designated by the President of the United States, four are appointed by the mayor with the advice and consent of the council, plus the chief financial officer and the mayor of the District of Columbia serving as voting ex officio members. Personnel or other resources of the District of Columbia government may be made available to the corporation by delegation, contract, or agreement. The corporation may establish one or more for-profit or not-for-profit corporate subsidiaries. Initial funding was a \$25 million economic development grant from the federal government. Additional investments from Fannie Mae are committed. The corporation absorbed the Redevelopment Land Agency from the District of Columbia and handles the disposition of real estate assets. The corporation is authorized to issue revenue bonds.

**The Sports and Entertainment Commission.** The commission promotes the District of Columbia as a sporting event site; coordinates development and construction of sporting facilities and related infrastructure; manages District of Columbia owned facilities, including the Robert F. Kennedy Memorial Stadium and nonmilitary functions of

the National Guard Armory; and may own and operate a professional sports franchise. An 11-member board of directors consists of eight members appointed by the mayor with the advice and consent of the council, a city government employee designated by the mayor, the chief financial officer of the District of Columbia, and the director of the recreation and parks department. The commission may fix and collect rates, rents, fees, or other charges for the use of facilities or for services rendered in connection with the use of facilities. The commission, with authority delegated by the council, may issue bonds payable from revenues or from pledged tax revenue.

**The Washington Convention Center Authority.** The authority, created in 1994, was created for the purpose of acquiring, constructing, maintaining, and operating a new convention center. The authority also is responsible for operation of the existing convention center until the new facility opens (March 2003). The nine-member board of directors is comprised of seven members appointed by the mayor with the advice and consent of the council plus the chief financial officer of the District of Columbia and a member designated by the mayor, both of whom serve as ex officio voting members. Annual operating budgets are submitted to the mayor for review and approval. The authority may issue bonds payable from revenues of the authority or from certain designated taxes.

# Florida

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Florida ranks 25th among the states in number of local governments, with 1,191 active as of June 2002.

## **COUNTY GOVERNMENTS (66)**

The entire area of the state is encompassed by county governments except for Duval County. Effective October 1, 1968, Duval County and the city of Jacksonville consolidated to form one government, designated the city of Jacksonville. Jacksonville is counted as a municipal government, rather than as a county government in census reporting.<sup>1</sup>

Each county government in the state is governed by a board of county commissioners. Under general law, county governments may adopt home-rule charters. These charters can include a broad range of powers.

Although the metropolitan government of Miami-Dade County performs many municipal-type services, and is classified as a “municipality” in Florida statutes, it is designated a county and is counted as a county government for census purposes.<sup>2</sup> All cities, towns, and villages in Miami-Dade County are counted as separate municipal governments.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (404)**

### **Municipal Governments (404)**

Municipal governments in Florida can include cities, towns, and villages. They are established by either special acts of the legislature or by general law. The metropolitan government of Miami-Dade County is counted as a county government, rather than as a municipal government, for census purposes (see “County Governments,” above). Municipal governments were given home-rule powers by general law in 1973.

Under general law, municipalities must fulfill the following minimum population requirements to incorporate: It must have a total population, as determined in the latest official

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<sup>1</sup>Four cities and towns located in Duval County continue to exist as separate governments: Atlantic Beach, Baldwin, Jacksonville Beach, and Neptune Beach. The “general services district,” which encompasses all of Duval County, and the “urban services district,” which covers the densely-populated portion of Duval County, are not counted as separate governments.

<sup>2</sup>Effective November 13, 1997, Dade County was renamed Miami-Dade County.

state census, special census, or estimate of population, in the area proposed to be incorporated of at least 1,500 persons in counties with a population of 75,000 or less, and of at least 5,000 population in counties with a population of more than 75,000. The average population density per acre required for incorporation, unless extraordinary conditions can be shown, is 1.5 persons or more per acre.

## **Township Governments (0)**

Florida has no township governments.

## **PUBLIC SCHOOL SYSTEMS (95)**

### **School District Governments (95)**

The following types of school districts in Florida are counted as separate governments for census purposes:

- County school systems
- Community college districts

Each county area in the state constitutes a unit for the administration and the operation of public schools. County school systems are governed by elected school boards. These boards may levy local school taxes and issue bonds with the approval of the voters. The 28 community college districts are administered by boards of trustees appointed by the Governor with the consent of the senate. These districts may impose student fees and may borrow money. State funds are distributed to community college districts in accordance with a statutory formula.

### **Dependent Public School Systems (0)**

Florida has no dependent public school systems.

### **Other Educational Activities**

Two or more school districts may enter into an agreement to operate an area technical center. These centers are counted as dependent activities of the participating school districts, and are not counted as governments. Formed by two or more school districts, educational consortiums provide services to their members. These entities are classified as dependent activities of participating school districts, and are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (626)**

Florida statutes authorize for the creation of a variety of special districts. Listed and discussed in detail below are active special districts, which are counted as governments

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for census purposes. Florida law, through unrepealed special acts, also allows for the existence of numerous special districts that have never become active. These are not included.

**Agencies Established by Interlocal Agreements—1969 Law (not included in other types of special district governments shown elsewhere)**

Local government units may agree to exercise any of their powers jointly. Such an agreement may establish a separate agency that may or may not be counted as a government for census purposes, according to the degree of autonomy given it and the method of selecting its governing body. The functions to be performed by such an agency are specified in the agreement. The South Central Regional Wastewater Authority and the Florida Municipal Power Agency, created under this law, are counted as special district governments for census reporting.

Transit authorities can also be established under this law. Some examples of transit authorities created by interlocal agreements are the Orlando-Seminole-Osceola and Hillsborough County Transit Authorities. Agencies established under this law can have a wide variety of names. For census reporting, they are classified as special districts. Bond pools and financing commissions created under this act are not counted as separate governments if their debt constitutes a liability of the parties to the agreement establishing such an entity. See “Subordinate Agencies and Areas,” below.

**Airport/Aviation Authorities and Districts**

The following authorities and districts were created by special acts to provide and operate airports:

Boca Raton Airport Authority—administered by an appointed board.

Charlotte County Airport Authority—is governed by five commissioners, from five districts, who are elected by the by the citizens of Charlotte County.

Gainesville-Alachua County Regional Airport Authority—is an appointed board of eight: one by the Alachua County Commission, two by the Governor, and five by the city of Gainesville.

Greater Orlando Aviation Authority—is governed by a board of seven members, five appointed by the governor, one appointed by the city council of Orlando, and one appointed by Orange County board of commissioners.

Panama City-Bay County Airport and Industrial District—administered by a five-member board, with four members appointed by the city and county governing bodies and one chosen by the above appointees.

St. Augustine-St. Johns County Airport Authority—administered by an elected board of five members.

Sarasota-Manatee Airport Authority—administered by a board of eight members, four elected from Manatee County and four from Sarasota County.

West Orange Airport Authority—administered by a board of nine members, three appointed by the governor, three appointed by Orange County board of commissioners, and one by each of the cities of Apopka, Ocoee, and Winter Garden.

These airport authorities and districts may impose rates and charges for use of their facilities, may receive grants and contributions from other governments. In addition, the St. Augustine-St. Johns County and the Sarasota-Manatee authorities may levy taxes. Each of these authorities and districts may issue bonds and may finance industrial facilities.

For airport/aviation authorities and districts that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

**Beach and Shore Preservation Districts**

The following districts were created by special act to control flooding and beach erosion:

Captiva Erosion Prevention District  
Greater Boca Raton Beach Tax District

Substantially similar provisions apply to these two districts. Both are governed by five-member elected boards. They may levy taxes and special assessments, and issue bonds.

For beach and shore preservation districts established under general law, which are governed by the county commissioners ex officio, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

**Boards of Juvenile Welfare**

These boards, sometimes called children’s services councils, are created by county ordinance to provide child guidance and mental health services, to care for dependent juveniles, and to coordinate juvenile welfare services. The 2002 Census of Governments indicated that the following counties have active juvenile welfare boards: Brevard, Hillsborough, Martin, Okeechobee, Palm Beach, St. Lucie, and Pinellas. Each board consists of five members appointed by the Governor, plus the county superintendent of schools, the district administrator for the state department of health and rehabilitative services, one member of the county school board, one member of the

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county board of commissioners, and a judge assigned to juvenile cases. The board may receive county appropriations and, with voter approval, may levy ad valorem taxes.

### **Community Development Districts**

A 1980 law authorizes the creation of community development districts by ordinance of a county commission or municipal government body (for districts under 1,000 acres) or by rule of the Florida land and water adjudicatory commission (for districts over 1,000 acres), after petition by landowners. These districts may finance various capital improvements, including sewers, streets, and water supply systems. A board of five supervisors elected by the landowners governs each district. These districts may levy property taxes and special assessments and issue bonds.

### **Commuter Rail Authorities**

Florida statutes authorize the creation of the following authorities to provide commuter rail service:

Central Florida Regional Transportation Authority (formerly the Central Florida Commuter Rail Authority)—This authority, which serves Brevard, Orange, Osceola, and Seminole Counties, is governed by a board of five directors consisting of three county (chair of the board of commissioners or a designee), one city (the Mayor of the city of Orlando or a designee), and one member from the Florida Department of Transportation.

Tampa Bay Commuter Rail Authority—This authority, which is to serve Hillsborough, Pasco, and Pinellas Counties, is governed by a board of 12 directors, including one appointed by the metro planning organization of each county, one appointed by the county commissioners of each county, one appointed by the local transit authority in each county, one appointed by the state Secretary of Transportation, one appointed by the Florida High Speed Rail Commission, and one appointed by the Governor.

Tri-County Commuter Rail Authority—This authority, which serves Broward, Miami-Dade, and Palm Beach Counties, is governed by a board of nine directors, including one county commissioner and one citizen appointed by the county commissioners of each county, one employee of the state Department of Transportation, one member of the Florida High Speed Rail Commission, and one member appointed by the Governor.

Each of these authorities may fix rates, fares, fees, rentals, and charges and may issue revenue bonds.

### **Conservation, Irrigation, and Reclamation Districts**

The following districts were created by special acts to provide for drainage, erosion control, reclamation, sewerage, or water supply, or any combination of these five functions:

Dog Island Conservation District  
Oklawaha Basin Recreation and Water Conservation and Control Authority  
South Broward Drainage District (formerly Hollywood Reclamation District)  
South Florida Conservancy District  
Tindall Hammock Irrigation and Soil Conservation District  
  
Dog Island Conservation District, South Broward Drainage District, South Florida Conservancy District, and Tindall Hammock Irrigation and Soil Conservation District are administered by elected boards. Other districts of this type are administered by boards appointed by the Governor.

For districts of these types that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **County Educational Loan Authorities**

These authorities are created by county ordinance to finance student loans. A board of five members, appointed by the county commissioners, governs each authority. The authority may fix fees, rates, and charges and may issue revenue bonds.

As an alternative to creating authorities of this type, a county may delegate the power to finance student loans to an existing higher education facilities authority.

### **County Health Care Districts**

These authorities are created by county ordinance, upon voter approval, to provide funding for health care services. A board of five or more members, with two members appointed by the Governor and the other members appointed by the county commissioners, governs each district. The districts may, by voter approval, levy ad valorem taxes, but may not issue bonds.

The Palm Beach County Health Care District was created under a special act. It is governed by a seven-member board, with five members appointed by the county commissioners, and two members appointed by the Governor. It may fix fees and charges, levy ad valorem taxes, and issue bonds.

These districts are to be distinguished from the public health trusts listed under “Subordinate Agencies and Areas,” below.

### **County Hospital Boards, Districts, and Authorities**

Under general law, the county commissioners may create county hospital boards to provide, operate, and maintain hospitals by petition of resident freeholders and after local referendum. The Governor appoints members of county hospital boards. These boards may determine the amount of required property tax levies, fix fees, accept loans or

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grants from the federal government, and receive county appropriations. A hospital board may also determine the amount of bond issues for which the county issues bonds.

Provisions for hospital districts established by special acts are substantially the same as for those established under general law. In most instances, the Governor appoints the board, although election of board members is sometimes authorized, and city or county officials in an ex officio capacity sometimes constitute part of the board membership. As under the general law, these boards may levy taxes and fix rates and fees. Most may issue district bonds, usually after voter approval. Most hospital districts in Florida operate under special legislation. For hospital districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Educational Facilities Authorities**

Authorities to finance the construction of facilities for institutions of higher education are created by ordinance of the county commissioners. A board of five members appointed by the county commissioners governs each authority. The authorities may collect rent and fees, accept grants, and issue revenue bonds.

The Dade County Educational Facilities Authority is, under provisions of the charter of the Metropolitan Government of Dade County, subject to county administrative and fiscal control, and is therefore not counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **Escambia County Utilities Authority**

This authority was established by special act to provide water and sewer utilities, and is governed by a five member board. The authority may fix rates, fees, and charges; levy special assessments; and issue bonds.

### **Everglades Agricultural Area Environmental Protection District**

This district was established after referendum to operate facilities to prevent, control, and correct environmental problems within the Everglades area in Glades, Hendry, and Palm Beach Counties. A board of six members, five elected by the landowners and the executive director of the South Florida Water Management District, who serves in an ex officio capacity, governs the district. The district may levy special assessments, and may issue bonds.

### **Fire Control and Fire Protection Districts**

Fire control and protection districts are created by special acts but with substantially uniform provisions. Most are administered by boards appointed by the Governor,

although election of boards is sometimes authorized. The usual method of financing is through benefit assessments, but some of the districts may levy taxes.

For districts of this type that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Gas Districts**

The following districts were established by special acts to supply gas:

Lake Apopka Natural Gas District  
Okaloosa County Gas District  
Palatka Gas Authority

A board appointed by the participating governments governs each district. These districts may collect rates and charges, and may issue bonds.

### **Gasparilla Island Bridge Authority**

This authority was established by a special act to operate the Gasparilla Island bridge and causeway. It is governed by a board of five elected members, and four nonvoting members appointed by the elected members. The authority may levy ad valorem taxes, fix and collect tolls, and issue revenue bonds.

### **Housing Authorities**

Florida general law provides for three types of housing authorities—county, municipal, or regional (two or more contiguous counties). The authorities are established by resolution of the county or city governing bodies. Municipal housing authority commissioners are appointed by the mayor; county and regional housing authority commissioners are appointed by the Governor. Housing authorities may fix and collect rentals, receive federal contributions, and issue revenue bonds.

Area housing commissions to provide public housing have been created by special act in some localities. These acts provide for appointment of the members of the commissions representing the various governments served. These commissions may fix and collect rentals and may issue revenue bonds.

### **Housing Finance Authorities**

Housing finance authorities may be created to provide mortgage credit for low- and moderate-income housing, by ordinance of the county commissioners. The five-member authority board is appointed by the county commissioners. The authorities may make loans to mortgage lending institutions, fix charges, and issue revenue bonds.

County governments may reorganize housing finance authorities as agencies of the county government. In counties where such reorganizations have taken place, housing finance authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

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## Improvement Districts

The following improvement districts were established by special acts:

Cold Springs Improvement District  
Coral Springs Improvement District  
Indian Trail Improvement District  
North Springs Improvement District  
Northern Palm Beach County Improvement District  
Plantation Acres Improvement District  
Reedy Creek Improvement District  
Spring Lake Improvement District

These districts provide a variety of services including: sewerage, water, drainage, irrigation, roads, and parks. Each is governed by an elected board. Improvement districts may levy taxes and issue bonds.

## Joint Electric Power Supply Projects—1975 Law

Two or more agencies operating electric utilities may, by agreement, create a joint agency to acquire, construct, and operate power supply projects. The composition of the governing body is specified in the agreement. Joint agencies of this type may impose rates and charges and issue bonds. The Florida Municipal Power Agency was created under this law.

## Key West Utility Board

This board was created to operate electric utilities in Key West. It was authorized by special act, and its board is elected by the voters. It may fix charges and issue revenue bonds.

## Lee County Hyacinth Control District

This district was established by special act. Although it is governed by the board of the Lee County Mosquito Control District, the Hyacinth Control District funds are completely separate from the funds of the Mosquito Control District. The Lee County Hyacinth Control District may levy ad valorem taxes.

## Library Districts

The following districts were established by special acts to provide and operate libraries:

Alachua County Library District—administered by a five-member board consisting of three county commissioners and two members of the Gainesville city council.

Fort Myers Beach Library District—administered by a seven-member elected board.

Merritt Island Library District—administered by a 13-member governing body appointed by the Governor.

These library districts are financed by property tax levies. For library districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

## Lighting Districts

The Pinecraft Lighting District was created by a special act to provide street lighting. A board appointed by the Governor governs the district. The district may levy benefit assessments.

The Gulf Gate and Warm Mineral Springs Districts were converted to municipal service taxing units by 1986 legislation, and are now classified as dependent activities of Sarasota County.

For lighting districts that are dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

## Mobile Home Park Recreation Districts

These districts provide street lighting and recreational facilities. They are established by county or municipal ordinance, upon voter approval. An elected board of supervisors governs each district. The districts may levy special assessments, fix charges for use of recreational facilities, and issue bonds.

## Mosquito Control Districts

A general law provides for establishment of these districts by county commissioners after petition has been made by landowners. Since 1980, any new districts created under the general law, which are governed by the county commissioners ex officio, are not counted as separate governments (see “Subordinate Agencies and Areas,” below).

Independent special districts of this class are governed by elected boards. Created under the general law and/or by special act, the following districts may levy ad valorem taxes, and in some cases issue revenue bonds:

Amelia Island Mosquito Control District  
Anastasia Mosquito Control District  
Beach Mosquito Control District of Panama City Beach  
Buckhead Ridge Mosquito District  
Citrus County Mosquito Control District  
Collier Mosquito Control District  
East Flagler Mosquito Control District  
Florida Keys (Monroe County) Mosquito Control District  
Fort Myers Beach Mosquito Control Tax District  
Indian River Mosquito Control District  
Lee County Mosquito Control District  
Manatee County Mosquito Control District  
Moore Haven Mosquito Control District  
Pasco County Mosquito Control District  
South Walton County Mosquito Control District



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## Municipal Service Districts

The following municipal service districts were created by special acts to provide various services:

Lake Asbury Municipal Service District  
Ponte Vedra Beach Municipal Service District

The Ponte Vedra district is governed by an elected board. The district may levy ad valorem taxes; fix rates, fees, and charges; and issue bonds. Similar provisions apply to the Lake Asbury District.

## Navigation and Port Districts and Authorities

The following districts were established by special acts. They provide and operate port facilities and ship channel improvements. Some may also provide and operate airports or finance industrial facilities as well:

Canaveral Port Authority  
Carrabelle Port and Airport Authority  
Hillsboro Inlet District  
Jupiter Inlet District  
Lake Region Lakes Management District  
Port of Palm Beach District  
St. Augustine Port, Waterway, and Beach District  
Sebastian Inlet Tax District  
West Coast Inland Navigation District

The governing bodies of these districts may be elected, appointed by local officials, or appointed by the Governor. They may issue bonds, collect tolls, fees, and levy taxes.

For districts of this type that are dependent agencies of county or municipal governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

## Orlando Utilities Commission

This commission was created by a special act to provide water and electric utilities within the Orlando area. Its members are nominated by the nominating board of the city of Orlando, subject to the approval of the remaining members of the Orlando Utilities Commission itself. The commission may fix service charges and may issue revenue bonds.

## Recreation Districts

These districts provide and operate recreational facilities and may be established by ordinance of a city or county governing body, after referendum, or by a petition of the majority of the voters. An elected board of supervisors governs each district. The districts may levy taxes, collect user fees, and issue revenue bonds.

The following districts were created by special acts:

Barefoot Bay Recreation District  
Bay Colony Special Recreation District  
Bayshore Garden Park and Recreation District  
Carrollwood Recreation District  
Cypress Club Recreation District  
Daytona Beach Racing and Recreational Facilities District  
Greater Seminole Area Special Recreation District  
Hendry-Labelle Recreation Board  
Holiday Park Park and Recreation District  
Port Malabar Holiday Park Mobile Home and Recreation District  
Sunrise Lakes Phase IV Recreation District  
Trailer Estates Park and Recreation District  
Tri-Par Estates Park and Recreation District  
Twelve Oaks Special Recreation District

The Daytona Beach and Greater Seminole districts have locally appointed boards, and the other districts have elected boards. Each may collect fees and/or special benefit assessments, and the Greater Seminole district may levy ad valorem taxes.

Recreation districts that are governed by county or municipal governing bodies ex officio are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

## Regional Water Management Districts

A general law divides the state into the following water management districts to provide flood control and water conservation facilities:

Northwest Florida Water Management District  
St. Johns River Water Management District  
South Florida Water Management District  
Southwest Florida Water Management District  
Suwannee River Water Management District

Each of these districts is administered by a board appointed by the Governor. Regional water management districts may levy ad valorem taxes, accept state grants, and issue general obligation bonds.

Subdistricts or basins are established by the governing body of a regional water management district. They are administered by boards of at least three members appointed by the Governor, and with a member of the board of the establishing regional water management district serving as ex officio chairperson. These subdistricts may levy ad valorem taxes, but are not counted as separate governments for census purposes.

## Regional Water Supply Authorities—1974 Law

These authorities are established pursuant to interlocal agreements to provide wholesale water supply. The composition of the authority governing body is specified in the interlocal agreement. Regional water supply authorities may levy ad valorem taxes, collect charges, accept grants, and issue revenue bonds.

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## Sanitary and Water Supply Districts

The following districts were established by special act to provide water supply, sewerage, or solid waste disposal facilities:

Alligator Point Water Resources Board  
Cedar Key Special Water and Sewer District  
Collins Slough Water District  
Eastpoint Water and Sewer District  
Englewood Water District  
Florida Keys Aqueduct Authority (water supply)  
Homosassa Special Water District  
Immokalee Water and Sewer District  
Loxahatchie River Environmental Control District  
South Seminole and North Orange County Wastewater Transmission Authority

The districts listed above are administered by boards appointed by the Governor or elected. South Seminole-North Orange authority has a locally appointed board. All of these districts may collect charges for their services, accept grants and contributions, and issue bonds. Several may levy taxes, and most may levy special benefit assessments.

Districts of this type can also be dependent agencies of county governments, and are not counted as separate governments, see “Subordinate Agencies and Areas,” below. Their boards usually consist of county commissioners serving in an ex officio capacity.

## Soil and Water Conservation Districts

These districts are established by the State Department of Agriculture and Consumer Services on petition of landowners and after local referendum. An elected board of supervisors governs each district. Soil and water conservation districts may require contributions from benefited landowners and may accept state appropriations.

Watershed improvement districts are created within soil and water conservation districts and are not counted as separate governments. Their elected boards of directors act under the supervision of the parent soil and water conservation district. They may issue bonds and levy taxes after voter approval.

## Transit Authorities

A general law provides that two or more local governments may establish a regional transportation authority to provide transit service. A board appointed by the Governor and the creating governments governs each authority. The Suwannee Valley Transit Authority was established under this law.

The Pinellas Suncoast Transit Authority was established by special act. Members of its board are appointed by the county and participating cities. The authority may set rates and charges, borrow money, and, with voter approval, levy ad valorem taxes.

The following transit authority was established under an interlocal agreement:

Hillsborough County Transit Authority

The Tri-County Transit Authority was dissolved in 1993, and its functions were taken over by the Central Florida Regional Transportation Authority (see “Commuter Rail Authorities” above.)

## Water Control Districts

A general law authorizes the establishment of these districts, formerly called “drainage districts” or “water management districts,” by the circuit court on petition of landowners. These districts provide drainage, reclamation, and water conservation facilities. An elected board governs each district. Water control districts may levy benefit assessments and issue bonds. A 1980 amendment to this law allows existing districts to continue in operation, but provides that any future districts may be established only by special act or by action of a county governing body. The Hobe-St. Lucie Conservancy District and the Sunny Isles Reclamation and Water District were also established under this law.

A number of water control districts have been established by special acts, but generally are governed by most of the provisions of the general law. Some special act districts have been given broadened powers. Districts created by action of the county governing body are governed by the county commissioners serving in an ex officio capacity. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Florida that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

In addition to the specific classes of entities listed below, counties have the power (under a general law) to create a wide variety of municipal service taxing units to provide

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virtually any type of service. Such districts are not included in the other types of subordinate agencies and areas listed below. They are governed by the county commissioners, and are not counted as separate governments.

**Dade County Port Authority (county).** This authority was established by a 1945 special act, but was reorganized in 1973 as two separate agencies—the Dade County Aviation Department and the Dade County Seaports Department.

**Expressway Authorities (state).** The following authorities have been established by acts of the legislature:

Brevard County Expressway Authority  
Broward County Expressway Authority  
Central Florida Expressway Authority  
Jacksonville Transportation Authority  
Orlando-Orange County Expressway Authority  
Pasco County Expressway Authority  
St. Lucie County Expressway Authority  
Seminole County Expressway Authority  
Tampa-Hillsborough County Expressway Authority

These agencies, established to provide toll highway facilities, operate under lease-purchase agreements with the State Department of Transportation. Each authority is governed by a board consisting of members selected by the Governor or by county or city officials plus, in some cases, county or city officials serving in an ex officio capacity. Expressway authorities may fix tolls, receive earmarked portions of state gasoline taxes, and issue bonds. The Tampa-Hillsborough County Expressway Authority may enter lease-purchase agreements with the city, the county, the state or any agency thereof, or federal agencies. The Jacksonville Transportation Authority also owns the local transit system in the Jacksonville area.

**Florida Housing Finance Agency (state).** This agency was created by act of the legislature to provide mortgage credit for low and middle-income housing. A board of ten members, nine appointed by the Governor plus the secretary of community affairs ex officio, governs the agency. The agency may fix fees and charges, make mortgage loans, and issue revenue bonds.

**St. Lucie County Port and Airport Authority (county).** This authority, formerly the Fort Pierce Port and Airport Authority, was established by special act to provide port and airport facilities, and to finance industrial development. It is administered by the board of county commissioners of St. Lucie County. The authority may levy taxes, fix rates and charges, and issue revenue bonds.

**Industrial development authorities (county).** These authorities are established by resolution of the county governing body to finance the construction of industrial, airport, port, pollution control, health care, commercial, or

recreational facilities. The authority board consists of five members appointed by the county governing body. The authority may fix charges, set fees and rent, and may issue revenue bonds.

**Miami-Dade Water and Sewer Authority (county).** Under Miami-Dade County home-rule powers, this authority was created by county ordinance to provide sewerage and water supply. A board appointed by the county commissioners administers the authority. The authority's budget and rate proposals must be submitted to the county commissioners for approval.

Other examples are:

### State

Correctional Education School Authority  
Correctional Medical Authority  
Creek Indian Council  
Enterprise Florida, Inc.  
Everglades Fire Control District  
Florida Credit Union Guaranty Corporation  
Florida Health Access Corporation  
Florida Healthy Kids Corporation  
Florida Inland Navigation District  
Local health units  
Navigation districts (under supervision of the state division of resource management)  
Ocean Highway and Port Authority  
Santa Rosa Bay Bridge Authority  
Spaceport Florida Authority  
State Fair Authority  
State Health Facilities Authority  
Suwannee River Authority  
Technological Research and Development Authority

### County

Airport authorities and districts (county and joint county-city)  
Anastasia Sanitary District  
Beach and shore preservation districts  
Canal special assessment districts  
Civic center authorities (county and joint county-city)  
Community redevelopment agencies  
Development authorities and districts  
Education facilities authorities  
Electric enforcement districts  
Emergency medical services  
Fine arts councils  
Fire control and protection  
Government center authorities  
Health facilities authorities  
Historic preservation boards  
Hospital boards and authorities  
Housing finance authorities (reorganized as agencies of the county government)

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- Improvement service districts
- Island Flood Control District North
- Land authorities
- Law libraries
- Libraries
- Marion County Utility Authority
- Mosquito control districts with ex officio boards
- Municipal service taxing units
- Navigation and port districts
- New River Drainage District
- Northdale Special District
- Pensacola—Escambia Promotion and Development Commission (joint county-city)
- Pinellas Sports Authority
- Planning and zoning districts and commissions
- Port St. Lucie Street Lighting District
- Public health trusts
- Putnam County Nursing Home Authority
- Recreation districts with ex officio boards
- Recreation and water conservation and control districts and authorities
- Regional Jails
- Research and development authorities
  - Road and bridge districts
- Safe neighborhood improvement districts
- Santa Rosa Island Authority
- Sugarwood Groves Special District
- Tri-County Airport Authority (Holmes, Jackson, and Washington Counties)
- Water control districts with ex officio boards
  - Water and sewer districts

## **Municipal**

Airport authorities and districts (city and joint city-county)  
Carrollwood Meadows Special District  
Civic center authorities (city and joint city-county)  
Community redevelopment agencies  
Downtown development and improvement authorities  
Electric enforcement districts  
Emergency medical services  
Fine arts councils and authorities  
Fire districts and authorities  
Government center authorities  
Health facilities authorities  
Historic preservation boards  
Jacksonville Sports Development Authority  
Jacksonville Vocational Educational Authority  
Jupiter Island Beach Protection District  
Miami Sports and Exhibition Authority  
Navigation and port districts and authorities  
North Port Road and Drainage District  
Pompano Beach Farmers Market Authority  
Recreation districts with ex officio boards  
Safe neighborhood improvement districts  
Tampa Sports Authority  
Urban renewal commissions  
Utilities boards and commissions  
West Palm Beach Golf Commission

## **Tribal**

Special improvement districts on tribal lands. Florida laws also provide for various types of local areas for election purposes and administration of justice.

# Georgia

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Georgia ranks 21st among the states in number of local governments, with 1,448 as of June 2002.

## **COUNTY GOVERNMENTS (156)**

The entire area of the state is encompassed by county governments except for the areas of Clarke, Muscogee, and Richmond counties. Muscogee County was consolidated with the city of Columbus in 1971 to form the Consolidated Government of Columbus. Similarly, in January 1991, Clarke County was consolidated with the city of Athens to form the Unified Government of Athens-Clarke County. In January 1996, Richmond County was consolidated with the city of Augusta to form the Augusta-Richmond Consolidated Government. All of these consolidated governments are counted as municipal governments, rather than as county governments, in census reporting. Counties operate under home-rule.

Most Georgia counties are governed by a board of county commissioners, but in some counties the governing authority is a sole county commissioner.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (531)**

### **Municipal Governments (531)<sup>1</sup>**

Municipal governments in Georgia are the cities and towns. The cities and towns operate primarily under charters granted by the general assembly in the form of special laws for individual municipalities, although a 1965 law grants home-rule. There are no significant differences between the cities and towns with regard to legal status and powers that would affect their classification for census purposes.

A 1963 law provides that a minimum population of 200 is required for incorporation as a municipality.

### **Township Governments (0)**

Georgia has no township governments.

<sup>1</sup>The Town of Bibb City, located within the area of Muscogee County, continues to exist as a separate municipal government. Similarly, the city of Winterville, located within the area of Clarke County, continues to exist as a separate municipal government. The city of Hephzibah and the town of Blythe continue to exist as separate municipal governments in the Richmond County area.

## **PUBLIC SCHOOL SYSTEMS (180)**

### **School District Governments (180)**

The following types of school districts in Georgia are counted as separate governments for census purposes:

County boards of education  
Independent (city) school districts

The county boards of education in each county administer all local schools in the county except those operated by independent (city) school districts. Members of all county boards of education are elected. The county boards of education determine the amount of money to be raised by local school taxes and may issue bonds.

The independent (city) school districts in Georgia were established by special acts of the legislature prior to the adoption of the 1945 constitution, and the legal provisions under which they operate are therefore not uniform. By provision of the 1983 constitution, new independent school districts cannot be created. The members of the boards of independent school districts are elected. These school districts operate independently of municipal governments and may determine their own budgetary needs.

### **Dependent Public School Systems (0)**

Georgia has no dependent public school systems.

### **Other Educational Activities**

The Houston County School District Building Authority was created by a special act to finance school facilities. It is counted as a dependent activity of the Houston County School District.

The regional educational service agencies provide supplementary services to school districts and are financed by state funds and by contributions from participating school districts. For census purposes, they are classified as joint educational service agencies of the school districts they serve. They are not counted as separate governments. As of June 2002, 16 regional educational service agencies were reported in operation.

Any city, county, county school system, independent school system, or other political subdivision of the state possessing a power to tax may separately or jointly establish, maintain, and operate junior colleges. The creating government establishes a mill tax to help fund the junior college.

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Gwinnett Technical Institute is governed by the board of education of Gwinnett County but conforms to state standards applicable to technical colleges. Other technical colleges in Georgia are operated by the state government.

### **SPECIAL DISTRICT GOVERNMENTS (581)<sup>2</sup>**

Georgia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities—Joint (special acts)**

A number of airport authorities serving two or more counties or cities have been authorized by special acts but with similar provisions for administration and operation. The authorities are governed by boards appointed by officials of the establishing governments and, in a few cases, also have one or more local officials serving *ex officio*. The authorities may issue revenue bonds and impose charges for their facilities and services.

Airport authorities serving a single county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Albany-Dougherty Inner City Authority**

This authority was created by a 1977 special act to provide such improvements as parking facilities in the downtown area of Albany. A board of nine members administers the authority, which consists of seven members appointed by the city and county governing bodies, plus the mayor of Albany and the chair of the Dougherty County board of commissioners. The authority may fix and collect fees for services, facilities, and commodities furnished and may issue revenue bonds.

#### **Americus Theater and Cultural Center Authority**

This authority was created by special act to develop and promote cultural and educational projects. It is governed by a nine-member board consisting of eight members appointed by the city council, plus the mayor serving *ex officio*. The authority may fix and collect fees and issue revenue bonds.

#### **Augusta-Richmond County Coliseum Authority**

This authority was created by a 1973 special act to build and maintain a multiple-use coliseum in the Augusta area. A board of 12 members appointed by the Augusta-Richmond County commission council governs the authority. The authority may fix user charges, receive proceeds from hotel-motel taxes and beer excise taxes, and issue revenue bonds.

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<sup>2</sup>The Northeast Georgia Surface and Air Transportation Commission has been removed from the census of governments. Its legislation has not been repealed, but the commission has not functioned for a number of years.

#### **Cobb Marietta Coliseum and Exhibit Hall Authority**

This authority was created by a 1980 special act. The seven-member board includes both appointed and *ex officio* county representatives and the mayors of the cities of Marietta and Smyrna. The authority may fix and collect fees and issue bonds. The county may choose to support bond issues with county-levied taxes but is not obligated to do so.

#### **Community Improvement Districts**

These districts may be created by the Georgia legislature through the enactment of local legislation. They may provide such services as streets, parks, sewage, water, ports, public transportation, parking, and other services as specified in the local legislation. They are governed by boards that can consist of local officials, members elected by property owners, or any combination of the two as specified in the authorizing legislation. Districts may levy *ad valorem* property taxes, special assessments, and fees as specified in the authorizing legislation and may issue general obligation and revenue bonds. Community improvement districts that are classified as special districts include those in Chatham, Cherokee, Clayton, Cobb, DeKalb, and Gwinnett counties.

Districts that lack the autonomy to be classified as independent governments are classified as dependent agencies of the county or municipality they serve. See “Subordinate Agencies and Areas,” below.

#### **Community Mental Health, Developmental Disabilities, and Addictive Diseases Service Boards**

These boards are created by a county or counties to provide services to regions established by the state. They are governed by boards that include members appointed by member counties (based on population) from nominations by the counties’ boards of health; county and municipal officials from jurisdictions contributing a minimum amount to the budget of the board; and one citizen meeting specified requirements appointed by each county. The boards may fix and collect fees. These boards may be referred to as community service boards.

Community mental health, developmental disabilities, and addictive diseases service boards governed by county boards of health are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Conyers-Rockdale-Big Haynes Impoundment Authority**

This authority was created by a special act to provide for flood control and water conservation in Rockdale County. A board of five members, with two appointed by Rockdale County, two by the mayor of Conyers, and one appointed by the other board members, governs the authority. The authority may fix and collect fees and issue revenue bonds.

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### **Covington Parking Authority**

This authority was authorized by a constitutional amendment. The five-member board consists of four members appointed by the mayor and the city council and either the mayor or a member of the city council. The authority may issue bonds and fix and collect fees.

### **Development Authorities (Industrial and Economic)**

The joint development authorities may be created under general law by resolution of any combination of municipalities and counties. The resolution creating the authority specifies the number and composition of the board. The authorities conduct a variety of projects including air and water pollution control facilities, sewage and solid waste disposal facilities, and industrial parks. The authorities may issue revenue bonds. These authorities may be named development authority, industrial development authority, or economic development authority.

Development authorities, whether created by a single government or jointly by two or more governments, may be established by general and special constitutional amendments or special acts. Classification depends on the authorizing legislation. These authorities may be designated as an industrial development authority, industrial development and building authority, industrial building authority, or economic development authority.

Development authorities that lack the autonomy to be classified as independent governments are classified as dependent agencies of the counties or municipalities they serve. See “Subordinate Agencies and Areas,” below.

### **Dougherty County Stadium Authority**

The Dougherty County Stadium Authority (formerly listed as the Albany Stadium Authority) was authorized by special act. The governing body is appointed by the city and county governing bodies and by the county board of education. The authority may fix and collect fees and may issue revenue bonds.

### **Emanuel County Jail Authority**

This authority was created by special act. It is governed by five members appointed by the board of commissioners of Emanuel County. The authority may issue bonds and fix and collect fees.

### **Fort Valley Utility Commission**

This commission was created by special act. It has a board elected by the citizenry. The commission may fix and collect fees and issue revenue bonds.

### **Georgia International and Maritime Trade Center Authority**

This authority was created by a special act to operate the Georgia International and Maritime Trade Center project. It is governed by a board composed of one member

appointed by the governing body of Chatham County, one appointed by the city of Savannah, and one appointed by each member of the general assembly representing the county, plus the president of the Savannah Area Convention and Visitor’s Bureau. The authority may fix and collect fees for its services.

### **Harris County Public Improvements Authority**

This authority was created by a special act to provide basic infrastructure and recreational facilities. It is governed by a board appointed by the county governing body. The authority may fix and collect fees for its services and may issue revenue bonds.

### **Hospital Authorities**

Hospital authorities may be created by resolution of one or more county or municipal governing bodies to provide hospital facilities. A board of trustees appointed by the creating governing body(ies) governs each authority. The authority board may issue revenue anticipation certificates or other evidences of indebtedness and fix and collect fees for services. Although these entities have no authority to levy taxes, the governing body of a county or city may levy an annual ad valorem tax to pay for services or facilities provided by the authorities.

### **Housing Authorities**

Housing authorities may be organized in any county or city where the governing body has adopted a resolution declaring the need for a housing authority. The mayor or the county governing body appoints the commissioners of city or county housing authorities, respectively. The authorities may issue bonds and fix and collect rentals. Georgia laws also provide that two or more contiguous counties may establish regional housing authorities with the same legal powers as city or county housing authorities. The authorizing resolution determines the composition and size of the board.

### **Interlocal Risk Management Agencies—1986 Law**

These agencies are created by intergovernmental agreement between two or more governments to pool liability insurance under the provisions of either of two laws: one applying to local governments and the other to school districts. The number and the manner of selection of the agency trustees are specified in the intergovernmental agreement. The agency may fix rates for its services.

### **Joint Liberty County, City of Gum Branch, City of Midway, City of Riceboro, and the City of Walthourville Fire Protection Facilities and Equipment Authority**

This authority was created by a special act to construct and equip fire protection facilities. The board consists of members appointed by the county and cities. The authority may receive the proceeds of a voter approved sales tax.

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## **Joint Resource Recovery Development Authorities**

These authorities may be created by ordinance or resolution of any number of counties or municipalities regardless of location. Each participating governing body appoints two members, and the board of the authority appoints one additional member. The authorities may issue bonds.

## **Lake Authorities**

Three lake authorities have been created by special acts. The Kinchafoonee Lake Authority and the Acworth Lake Authority were created to provide recreational facilities. The Lake Allatoona Preservation Authority was created to preserve Lake Allatoona. The authorities are governed by regional boards appointed by the participating governments; the boards of the Kinchafoonee Lake Authority and the Acworth Lake Authority also include ex officio members. The authorities may fix and collect fees. The Kinchafoonee Lake Authority and Lake Allatoona Preservation Authority may issue bonds.

## **Lamar County Livestock and Agricultural Exposition Authority**

This authority was created by special act to construct and operate livestock and agricultural exposition facilities. It is governed by a board appointed by the county and municipal governing bodies in its service area. The authority may fix and collect fees and issue revenue bonds.

## **Macon-Bibb County Transit Authority**

This authority was created by a 1980 special act to acquire and operate a transit system for the city of Macon and Bibb County upon joint resolution by the governing bodies. A board of seven members governs the authority, of whom four are appointed by the mayor of the city of Macon with the consent of the city council and three are appointed by the Bibb County board of commissioners. The authority may set fares and other charges and issue bonds.

## **Macon-Bibb County Urban Development Authority**<sup>3</sup>

This authority was created by special act to develop urban central city and downtown areas in Bibb County. The board is appointed by the city and county governing bodies. The authority may fix and collect fees and issue bonds.

## **Metropolitan Atlanta Rapid Transit Authority**

This authority was authorized by a constitutional amendment to operate the transit system in the Atlanta area. It is administered by a 17-member board of directors composed of four members appointed by the city council of

Atlanta and ten members appointed by the governing bodies of the counties in the authority, plus the commissioner of the department of transportation, the state revenue commissioner, and the director of the state properties commission. The authority may fix and collect fees and issue revenue bonds. In addition, the authority receives the proceeds of a sales tax.

## **Municipal Electric Authority of Georgia**

This authority was created by 1975 legislation to generate electric power for sale to political subdivisions in the state. The governing body consists of nine members selected by representatives of participating local governments. The authority may impose rates, fees, and other charges on member governments and may issue revenue bonds.

## **Municipal Gas Authority of Georgia**

This authority was created by 1987 legislation to provide wholesale supplies of gas. The governing body consists of nine members selected by representatives of participating local governments. The authority may impose fees and set rates for member governments and may issue revenue bonds.

## **Payroll Development Authorities**

These authorities are created by constitutional amendments to promote industry, agriculture, trade, commerce, natural resources, and recreation. Most are governed by boards appointed by the participating county and municipality and may include the president of the local chamber of commerce. The authorities may issue bonds and receive income from leases and sales.

## **Recreation Authorities**

These authorities are created by special acts to provide park and recreation facilities. They are governed by boards appointed by benefitted local governments. Most authorities may fix and collect fees and issue revenue bonds. The state legislature has authorized the following authorities:

Americus-Sumter County Parks and Recreation Authority  
Chatsworth-Murray County Recreation Authority  
City of Hartwell Recreation Authority  
Dublin-Laurens County Recreation Authority  
Lincoln County Recreation Authority  
Miller County Recreation Authority  
Towns County Recreation Authority  
Twiggs County Recreation Authority

Recreation authorities lacking fiscal or administrative autonomy are not counted as separate governments. See "Subordinate Agencies and Areas," below.

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<sup>3</sup>The Macon-Bibb County Urban Development Authority, previously classified as a joint county municipal, was reclassified as a special district for the 2002 Census of Governments.



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## **Regional Jail Authorities**

Authorities to fund and operate jail facilities may be created by resolution of two or more counties or two or more municipalities within the same county and approval by the county sheriffs of counties entering into the agreement. Authorities formed by counties are governed by a board composed of the sheriff of each county, one member appointed by each member county, and one member appointed by the aforementioned appointees. Authorities formed by municipalities are governed by a board consisting of two members appointed by each member municipality and one appointed by the aforementioned members. An authority may fix and collect fees for services and issue revenue bonds.

## **Regional Solid Waste Management Authorities**

Regional authorities to provide the collection and disposal of solid waste are created by ordinance of the governing body of two or more county or municipal governments. A board of directors, consisting of representatives appointed by the participating governments, governs each authority. The authorities may fix and collect rentals and other charges and may issue revenue bonds. Some of these authorities have been established by special acts.

## **Savannah Economic Development Authority**

This authority was established by a constitutional amendment enacted by the legislature and ratified by the voters. The authority may acquire, construct, operate, sell, or lease various self-liquidating projects, such as industrial and manufacturing plants, wharves, docks, roads, bridges, terminals, and ferries. A 19-member board administers the authority; some members are appointed by the mayor of the city of Savannah with the consent of the city council, some by the Chatham County governing body, and others by the chair of the authority with the consent of the other members. The authority may issue revenue bonds and fix and collect rentals and charges for its facilities and services.

## **Soil and Water Conservation Districts**

Soil and water conservation districts may be formed by the state soil and water conservation commission on petition of local landowners, after a local referendum. A board of supervisors of at least five members governs each district, with two members appointed by the state soil and water conservation commission and the others elected. In districts serving three or more counties, the state soil and water conservation commission appoints one member per county and the rest are elected. These authorities may impose charges on benefited landowners and may accept grants.

## **South Cobb Development Authority**

This authority was created by special act to carry out redevelopment and revitalization programs in a specific area of southern Cobb County. It is governed by a board of nine

members including the chair of the county commission, three elected by property owners, three elected by business owners, and two appointed by the aforementioned seven. The authority may fix and collect fees and may issue revenue bonds.

## **South Georgia Governmental Services Authority**

This authority was created by special act to provide services, particularly a fiber optic network, to specified counties and cities. The eight-member board is appointed by the cities of Cairo, Camilla, Moultrie, and Thomasville and may include city or county officials *ex officio*. The authority may issue bonds.

## **Tourism Authorities**

Tourism authorities, with a variety of names, have been created by special acts. These authorities construct, maintain, and operate convention centers, arenas, parks, or tourism related facilities. Most are governed by boards appointed by the creating government, but some boards also represent the state, private interests, or other governments, such as industrial authorities. The authorities may fix and collect fees and may issue revenue bonds. The following tourism authorities have been authorized:

Adel-Cook County Tourism Authority  
Commerce Civic Center and Tourism Authority  
DeKalb County Civic Center Authority  
Douglasville Convention and Conference Center Authority  
Valdosta-Lowndes County Conference Center and Tourism Authority

Tourism authorities lacking fiscal or administrative autonomy are not classified as independent governments. See “Subordinate Agencies and Areas,” below.

## **Walker County Fire Prevention Districts**

These districts are established by ordinance of the county governing body to provide fire protection services. A board of three elected commissioners governs each district. The districts may levy *ad valorem* taxes and special assessments upon voter approval.

## **Water and Sewer Authorities (special acts)**

A number of water and sewer authorities to provide water supply or sewerage or both have been created by special acts but with substantially similar provisions. They are administered by boards appointed by officials of the governments they serve. Each water and sewer authority may issue revenue bonds and impose charges for services. Some of these authorities are designated as “utilities authorities.”

Water and sewer authorities that are governed by the county commissioners *ex officio* are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## West Jackson Fire District

This district was authorized by a special act to provide fire protection services for the western portion of Jackson County. An elected board governs the district. The district may levy ad valorem taxes.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Georgia that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Georgia Building Authority and Georgia Education Authority (state).** These authorities have been established to provide for a variety of public buildings including buildings for markets, prisons, hospitals, universities, schools, and state offices. Substantially similar legal provisions apply to each agency. Their governing bodies include state officers in an ex officio capacity plus an additional member appointed by the Governor. These authorities receive revenues from rentals and charges for facilities and may issue revenue bonds.

**Georgia Highway Authority (state).** This agency was established by act of the general assembly to build state highways and bridges. The authority board consists of the Governor, the commissioner of transportation, and the director of the office of planning and budget. The authority may fix rentals and may issue revenue bonds.

**Georgia Housing and Finance Authority (state).** This authority, formerly the Georgia Residential Finance Authority, was authorized by act of the general assembly to provide mortgage credit for low- and moderate-income housing. The authority is governed by the board of community affairs serving in an ex officio capacity. The authority may fix and collect fees for facilities and services in connection with its loans and may issue revenue bonds.

**Georgia Ports Authority (state).** This authority was established by a 1945 general law to acquire, build, operate, and maintain port facilities. Members of the authority governing board are appointed by the Governor. The authority may fix and collect fees and issue revenue bonds.

**Private Colleges and Universities Authority (state).** This authority was created by act of the general assembly to finance facilities for private institutions of higher education. A board of five members appointed by the Governor governs the authority. The authority may fix and collect fees and may issue revenue bonds.

**Resource recovery development authorities (county or municipal).** These authorities are created by ordinance or resolution of a county or municipality. The authorities are governed by a board of five directors appointed by the county or municipality. The authorities may issue revenue bonds.

**State Road and Tollway Authority (state).** This agency was authorized by act of the general assembly to build toll highway facilities. Authority board members consist of the Governor, the commissioner of transportation, and the director of the office of planning and budget. The authority may fix and collect tolls and may issue revenue bonds.

**Urban redevelopment agencies (municipal or county).** A municipality or county, in lieu of undertaking urban redevelopment itself or conferring the power on a housing authority may, by resolution, establish an urban redevelopment agency. An agency board of commissioners, appointed by the mayor or by the board of county commissioners, governs each agency. These agencies may issue revenue bonds.

Other examples include:

### State<sup>4</sup>

Augusta Port Authority  
Brain and Spinal Injury Trust Fund Authority  
Family connection authorities  
George L. Smith II Georgia World Congress Center Authority  
Georgia Agricultural Exposition Authority  
Georgia Agrirama Development Authority  
Georgia Development Authority  
Georgia Education Trust  
Georgia Environmental Facilities Authority  
Georgia Environmental Training and Education Authority  
Georgia Golf Hall of Fame Authority  
Georgia High Risk Health Insurance Plan  
Georgia Higher Education Assistance Corporation  
Georgia Lottery Corporation  
Georgia Medical Center Authority  
Georgia Music Hall of Fame Authority  
Georgia Public Telecommunications Commission  
Georgia Rail Passenger Authority  
Georgia Regional Transportation Authority  
Georgia Sports Hall of Fame Authority  
Georgia Student Finance Authority  
Georgia Student Finance Commission  
Georgia Superior Court Clerks' Cooperative Authority  
Georgia Technology Authority  
Jekyll Island State Park Authority

<sup>4</sup>The GeorgiaNet (sic) Authority was succeeded by the Georgia Technology Authority. Legislation for the Georgia Hazardous Waste Management Authority was repealed July 1, 2001.

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Joint authorities for emergency 911 systems  
Lake Lanier Islands Development Authority  
North Georgia Mountains Authority  
OneGeorgia Authority (sic)  
Regional mental health, developmental disabilities, and  
addictive diseases boards  
Sapelo Island Heritage Authority  
Southwest Georgia Railroad Excursion Authority  
Stone Mountain Memorial Association

### **County<sup>5</sup>**

Agencies established under general law:

Community mental health, developmental disabilities,  
and addictive diseases service boards (governed by  
county boards of health)  
County boards of health  
Development authorities created under general law  
(single county)  
Health districts (one or more counties)  
Recreation systems created as authorities under general  
law including the Rome-Floyd Parks and Recreation  
Authority  
Regional public libraries  
Residential care facilities for the elderly authorities  
Solid waste management authorities (single county)

Agencies established under special act:

Airport authorities (certain counties)  
Bibb County public service districts  
Brooks County fire protection districts  
Camden County Public Service Authority  
Catoosa County Public Works Authority  
Catoosa County sewerage districts  
Charlton County fire protection districts  
Chatham Area Transit Authority  
Chatham County water, sewer, sanitation, fire protection,  
garbage and trash collection, and street construction  
districts  
Clayton County Tourism Authority  
Cobb County fire prevention districts  
Colquitt County water districts  
Community improvement districts (lacking sufficient  
autonomy including those in the counties of Burke,  
Douglas, Fulton, Henry, and Sumter)  
Coweta County sanitation, water, sewerage, and fire  
protection districts  
Crisp County Power Commission  
DeKalb County Solid Waste Disposal Authority  
Development authorities (industrial and economic) created  
under special act and lacking autonomy

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<sup>5</sup>The Gwinnett County Water and Sewer Authority, Macon  
Water Authority, Rockdale County Water and Sewerage Authority,  
and Walker County Rural Water and Sewer Authority were class-  
ified as dependent agencies in the 1997 Census of Governments.  
They have been reclassified as special districts for the 2002 Cen-  
sus of Governments.

Douglas County Fire District  
Floyd County sanitation, water, sewerage, and fire  
prevention districts  
Fulton County Sanitary and Sewer District  
Gordon County fire protection districts  
Griffin-Spalding County Personal Care Health Board  
Gwinnett County Arts Facilities Authority  
Gwinnett County fire protection and sewerage districts  
Hall County Water and Sewerage Authority  
Henry Tift Myers Air Museum Authority  
Keep Pike Beautiful Authority  
Newton County sewerage, water, sanitation, garbage  
collection, landfill, and fire protection districts  
Paulding County fire protection districts  
Pike County Agribusiness Authority  
Pike County Arts Facility Authority  
Public building authorities for the counties of Fannin,  
Franklin, Fulton, Lumpkin, Rabun, and Taylor  
Public facilities authorities for the counties of Fayette,  
Gwinnett, Laurens, and Meriwether  
Recreation authorities for the counties of Chatham,  
Cherokee, Cobb, Gwinnett, and Pike  
Schley County Airport Authority  
South Fulton County Coliseum Authority  
Spalding County water districts  
Sumter County Livestock Authority  
Thomas County fire protection districts  
Upson County Water and Sewerage Authority  
Vines Botanical Gardens Enhancement and Development  
Authority of Gwinnett County

### **Municipal<sup>6</sup>**

Agencies established under general law:

Development authorities created under general law (single  
municipality)  
Downtown development authorities  
Recreation systems created as authorities under general  
law  
Regional public libraries  
Residential care facilities for the elderly authorities  
Solid waste management authorities (single municipality)  
Urban residential finance authorities for large  
municipalities

Agencies established under special act:

Acworth Area Convention and Visitors Bureau Authority  
Airport authorities (certain cities)  
Albany Water, Gas, and Light Commission  
Atlanta (City of) Group Insurance Board Authority  
Augusta Canal Authority

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<sup>6</sup>State law renamed the Conyers-Rockdale Amateur Athletics  
Authority to the Conyers Athletic Authority. The entity was reclas-  
sified from a special district to a municipal dependent agency for  
the 2002 Census of Governments.

Augusta Downtown Development Authority (formerly listed as Augusta-Savannah River Parking and Urban Redevelopment Authority)  
 Bryon Convention and Visitors Bureau Authority  
 Chatsworth Water Works Commission  
 Chehaw Park Authority  
 City business improvement districts in Atlanta  
 Clarke County sanitation, water, sewerage, and fire protection districts  
 Classic Center Authority for Clarke County  
 Columbus Industrial and Port Development Commission  
 Community improvement districts (lacking sufficient autonomy including those in Atlanta, Dahlonega, and Lenox Park)  
 Conyers Athletic Authority  
 Decatur (City of) Parking Authority  
 Destination Thomasville Tourism Authority  
 Development authorities (industrial and economic) created under special act and lacking autonomy  
 East Point Parking Authority  
 Fitzgerald Water, Light, and Bond Commission  
 Griffin Spalding County Development Authority  
 Gainesville Area Park Commission  
 Kingsland Area Convention and Visitors Bureau Authority  
 Marietta Parking Authority  
 Middle Georgia Coliseum Authority (Macon)  
 Monroe Water, Light, and Gas Commission  
 Newnan Convention Center Authority  
 Newnan Water, Sewer, and Light Commission  
 Perry Area Convention and Visitors Bureau Authority

Public building authorities for the municipalities of Columbus, Cordele, Dalton, Jefferson, and Warner Robins  
 Public facilities authorities for the municipalities of Athens-Clarke, Milledgeville, Tyrone, and Winder  
 Recreation authorities for the municipalities of Atlanta-Fulton, Calhoun, Richmond Hill, Rome, and Tallapoosa  
 Richmond Hill Area Convention and Visitors Bureau Authority  
 Savannah River Bridge Commission (formerly listed as Savannah Bridge Commission)  
 Savannah-Chatham County Historic Site and Monument Commission

### **Joint County-Municipal**

Atlanta Region Metropolitan Planning District  
 Chatham-Savannah Authority for the Homeless  
 Douglas-Coffee County Industrial Authority  
 Fitzgerald and Ben Hill Airport Commission  
 Joint county and municipal sales and use tax districts  
 Land bank authorities  
 Recreation systems created as authorities under general law including Swainsboro-Emanuel County Parks and Recreation Authority  
 Regional public libraries  
 Richmond County Department of Health  
 Sparta-Hancock Public Facilities Authority  
 Thomaston Upton County Office Building Authority

Georgia laws also provide for various types of local areas for election purposes and administration of justice.

# Hawaii

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Hawaii ranks 50th among the states in number of local governments, with 19 as of June 2002.

## **COUNTY GOVERNMENTS (3)**

The entire area of the state is encompassed by county government except for Kalawao County and the city and county of Honolulu.

The boundaries of Kalawao County are coterminous with the Hansen's Disease Settlement made under the jurisdiction of the State Department of Health. Kalawao County has only a county sheriff. It is classified, in census statistics on governments, as an adjunct of the state government and is not counted as a separate county government.

The city and county of Honolulu is a consolidated city-county government. It was originally created as Oahu County. Later, it was granted additional powers and a modified governmental structure and was officially designated the city and county of Honolulu. For census statistics on governments, the city and county of Honolulu is counted as a municipal government rather than as a county government.

In the three counties with county government—Hawaii, Kauai and Maui—the governing body is designated the county council. Each county government also has an elected mayor.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1)**

### **Municipal Governments (1)**

Honolulu, which has a combined city and county government, is the only Hawaiian local government that is counted in census statistics on governments as a municipal government.

### **Township Governments (0)**

Hawaii has no township governments.

## **PUBLIC SCHOOL SYSTEMS (1)**

### **School District Governments (0)**

Hawaii has no independent school district governments.

## **Dependent Public School Systems (1)**

Hawaii has one dependent public school system: the State Department of Education. It is dependent on the state government. Law providing for locally administered public schools in Hawaii has been repealed, and all public education is provided by the State Department of Education. The "school districts" in Hawaii are administrative areas of the State Department of Education and are not counted as governments in census reporting.

## **SPECIAL DISTRICT GOVERNMENTS (15)**

Hawaii statutes authorize the creation of various special districts or authorities but only the soil and water conservation districts and the Office of Hawaiian Affairs are counted as governments.

### **Soil and Water Conservation Districts**

These districts are created by the Department of Land and Natural Resources on petition of land occupiers and after public hearing and referendum. A board of two appointed and three elected directors governs each district. A district may require contributions from benefited landowners and may accept donations.

### **Office of Hawaiian Affairs**

This office was established by voter approval of a constitutional amendment and by action of the state legislature. Its purpose is the betterment of the conditions of native Hawaiians. The office is administered by a board of nine trustees elected by native Hawaiians. The office may issue bonds and receives revenue in connection with a large land trust.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Hawaii that have certain characteristics of governmental units but that are classified in census statistics on governments as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

**Clean Hawaii Center (state).** This entity was established within the Department of Business, Economic Development and Tourism. It is responsible for the market development of local processing and manufacturing industries

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for collected recyclables. A board of 12 members representing the counties, state, financial community and business community governs the entity. It accepts donations and grants from federal, state, county, or private sources.

#### **Hawaii Community Development Authority**

**(state).** This authority was established within the State Department of Business, Economic Development and Tourism. A board of 11 members, consisting of seven members appointed by the governor, plus the state director of finance, the director of business, economic development and tourism, the director of transportation and the state comptroller, ex officio, governs the authority. The authority receives revenue from the sale or lease of properties and from federal grants. The authority may issue bonds in such amounts as are authorized by the legislature. “Community development districts” are administrative areas of the authority, and are not counted as governments for census purposes.

**Hawaii Housing Authority (state).** Law authorizing this housing authority was repealed in 1998.

**Redevelopment agencies (county or municipal).** Redevelopment agencies are established by resolution of the city or county governing body. A board of five members appointed by the mayor governs each agency. In addition to advances or donations from the county or city-county treasury, redevelopment agencies may receive revenues from the sale or lease of cleared land. Redevelopment agencies may issue revenue bonds and accept federal grants.

**Stadium Authority (state).** This authority was established by act of the legislature. A board consisting of the

president of the University of Hawaii and the state superintendent of education, ex officio, plus nine members appointed by the governor governs the authority. The authority may fix rents, fees and charges, and may receive the proceeds of state bond issues.

Other examples include:

#### **State**

Agribusiness Development Corporation  
Agricultural and rural districts (Land Use Commission)  
Aloha Tower Development Corporation  
Hawaii Housing Finance and Development Corporation  
Hawaii Information Network Corporation<sup>1</sup>  
Hawaii Public Broadcasting Authority<sup>1</sup>  
Hawaii Strategic Development Corporation  
High Technology Development Corporation  
Marine conservation districts  
Natural Energy Laboratory of Hawaii Authority  
Research Corporation of the University of Hawaii  
Waikiki Convention Center Authority<sup>2</sup>

#### **County and city-county (Honolulu)**

Community facilities districts  
Public Transit Authority (Honolulu)  
Water supply boards

Hawaii law also divides the state into administrative districts for election, taxation, judicial, and other purposes.

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<sup>1</sup>Repealed in 2002.

<sup>2</sup>Legislation for convention center authorities was repealed in 2002, however, all authorities that were in existence prior to the repeal may continue to remain in existence.

# Idaho

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Idaho ranks 27th among the states in number of local governments, with 1,158 as of June 2002.

## **COUNTY GOVERNMENTS (44)**

There are no areas in Idaho lacking county government. The county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (200)**

### **Municipal Governments (200)**

The municipal governments in Idaho are all designated cities, although the terms “town” and “village” are used on occasion in the statutes. Any unincorporated, contiguous area containing at least 125 residents may file a request to the county board of commissioners to become a city.

### **Township Governments (0)**

Idaho has no township governments.

## **PUBLIC SCHOOL SYSTEMS (116)**

### **School District Governments (116)**

The following types of school districts in Idaho are counted as separate governments for census purposes:

- Elementary school districts
- School districts
- Joint school districts
- Special charter school districts
- Junior college districts

Legislation provides for elementary school districts (Grades 1 through 8) and school districts (Grades 1 through 12). All school districts may give instruction in kindergarten. There are no separate secondary school districts under present law. Districts located in two or more counties are further designated as joint school districts. There also are a few school districts operating under special charters. State law also provides for junior college districts.

School districts are governed by elected boards of trustees. They may levy local school taxes and issue bonds.

### **Dependent Public School Systems (0)**

Idaho has no dependent public school systems.

## **Other Educational Activities**

Dormitory housing commissions may be established by the governing body of a junior college district to provide low cost housing and student union buildings. These commissions are not counted as separate governments.

The cooperative service agencies in Idaho are created by contract between two or more school districts to provide special educational services. The composition of the agency board is specified in the contract creating the agency. The member school districts, upon voter approval, may collect ad valorem taxes for support of the agency. Cooperative service agencies are classified for census purposes as joint educational service agencies of the participating school districts. They are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (798)**

Idaho statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Auditorium Districts**

These districts are established by the district court on petition of taxpayers and after public hearing and referendum. An elected board of directors governs each district. Auditorium districts may charge rates and tolls and levy a room sales tax. Districts created after January 1, 1987, or that have a population of 25,000 or fewer, may levy ad valorem taxes. Bond issues in excess of \$75,000 must be submitted to the voters.

### **Aquifer Recharge Districts**

These districts are established by the State Department of Water Resources on petition of water users and after public hearing. An elected board of five directors governs each district. The districts may borrow money and secure loans with revenue from assessments on water users.

### **Cemetery Maintenance Districts**

Districts of this type are established by petition of 15 or more landowners to the board of county commissioners and after voter approval. An elected board of commissioners governs each district. Cemetery maintenance districts may levy ad valorem taxes and issue bonds.

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## **Drainage Districts**

Drainage districts are established by the district court after petition of landowners and a public hearing. A board of drainage commissioners, appointed by the judge of the district court, governs each district. Drainage districts may levy benefit assessments and issue bonds.

## **Fire Protection Districts**

These districts are established by the county commissioners on petition of landowners and after referendum. A board of commissioners, initially appointed by the governor but thereafter elected, governs each district. The district commissioners may levy ad valorem taxes.

## **Flood Control Districts**

These districts are established by the director of the state department of water resources on petition of landowners and after a public hearing. A board of commissioners, appointed by the director of the state department of water resources, governs each district. Flood control districts may levy ad valorem taxes.

## **Ground Water Districts**

These districts are established by the county commission upon petition by ground water users and after public hearing and voter approval. An elected board governs the district. The districts may levy special assessments and incur indebtedness.

## **Highway Districts**

Highway districts may cover all or part of a county. These districts are established by the county commissioners on petition of voters to the county clerk and after local referendum. An elected board of commissioners governs each district. The districts may levy ad valorem taxes, receive a share of the county road and bridge funds, and issue bonds.

Any county may hold a special election, at the discretion of the board of county commissioners, to determine whether a county-wide highway district (to administer all city streets and county secondary roads) should be established. Local improvement districts may be created within a highway district as dependent activities of the parent highway district. They are not counted as separate governments.

## **Hospital Districts**

Hospital districts are established upon petition of voters to the board of county commissioners and after local referendum. A board of trustees, initially appointed by the county commissioners but thereafter elected, governs each district. The districts may fix fees for services, levy ad valorem taxes, and issue bonds.

Hospital districts governed by the county board of supervisors, ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Housing Authorities**

A county or municipal government may establish a housing authority by resolution of its governing body. A board of commissioners, appointed by the county governing body (in the case of county housing authorities) or by the municipal governing body (in the case of municipal housing authorities) governs each authority. Housing authorities may impose charges for their facilities, accept grants, and issue revenue bonds.

## **Irrigation Districts**

Irrigation districts are established by order of the county commissioners following petition of voters, review by the state department of water resources and referendum. An elected board of directors governs each district. Irrigation districts may levy assessments and issue bonds, if authorized by the voters. In addition, districts may levy an acreage tax for an emergency fund. Some districts organized under this law may be named “reservoir districts.”

Irrigation lateral districts, established within irrigation districts, have provisions similar to those for irrigation districts above.

Local improvement districts created by irrigation districts have no separate governmental structure and are not counted as separate governments.

## **Levee Districts**

Districts to provide for the storage of irrigation water to prevent flood damage are created by petition to the district court and after public hearing and referendum. An elected board of commissioners governs each district. The districts may levy special assessments.

## **Library Districts**

Library districts may be created by the county commissioners upon petition of voters and after hearing and referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes, receive donations, and issue bonds.

School-community library districts operate under similar provisions but serve areas coterminous with school districts. These libraries can no longer be established after June 30, 1994.

## **Port Districts**

Port districts may be established in any county adjoining a commercial waterway by petition to the county commissioners, after voter approval. An elected port commission governs each district. The district may levy ad valorem



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taxes, impose charges, and issue both revenue and general obligation bonds. General obligation bonds, however, require voter approval. Industrial development districts created by port districts have no separate governmental structure and are not counted as separate governments.

### **Recreation Districts**

These districts are established by the board of county commissioners on petition of voters and after local referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes, impose rates and charges for facilities and services, and upon voter approval, issue bonds.

Recreation districts may also be established by planned unit developments. These districts are established by the board of county commissioners on petition of owners of real property in the development area, and have an elected board of directors with the same governing powers as recreation districts outside of the developments.

### **Regional Airport Authorities**

Idaho law provides for the establishment of five regional airport authorities by the Idaho Transportation Board following petition of the voters and local referendum. An elected board of trustees governs each authority. The authorities may fix rates and charges, accept grants, levy ad valorem taxes, and issue revenue and general obligations bonds for airport purposes. General obligation bonds require voter approval. The amount of ad valorem taxes levied in each county is determined on the basis of benefits received by each county from the airport. No regional airport authorities were reported to be in existence as of June 2002.

### **Regional Library Systems**

These systems are established by joint agreement between two or more library boards and approval by the state library. A board of directors appointed by member libraries governs each system. The systems may receive federal, state, or local funds and contributions. No regional library systems were reported in existence as of June 2002.

### **Regional Public Transportation Authorities**

These authorities are established by the city, county or highway district upon voter approval. A board appointed by the city, county or highway district governs each authority. The authorities may issue revenue bonds, set fares and fees and accept contributions from counties, cities, or other governmental entities.

### **Regional Solid Waste Disposal Districts**

These districts to provide for solid waste disposal are created by joint resolution of the commissioners of two or more counties. A board of directors, appointed by the

commissioners of the counties represented, governs each district. The districts may fix rates, fees, tolls and charges, and may issue revenue bonds. Domestic septage districts may also be created under this law.

### **Soil Conservation Districts**

Upon petition of landowners, these districts are established by the state soil conservation commission. A board of supervisors consisting of two members appointed by the state soil conservation commission and three elected governs each district. The district board may receive gifts and grants and may require contributions for services.

### **Water and Sewer Districts**

These districts are established by the district court following petition of taxpayers and local referendum. An elected board of directors governs each district. Water and sewer districts may levy ad valorem taxes, fix rates and charges, and issue bonds upon voter approval. Upon voter approval of participating districts, two or more water and/or sewer districts may merge together.

Water and sewer subdistricts, which are governed by the directors of the parent water and sewer district, are not counted as separate governments. Local improvement districts may be established within water and sewer districts but are not counted as separate governments.

Districts may also join together to form joint water and sewer districts.

### **Watershed Improvement Districts**

Watershed improvement districts are created by the state soil conservation commission on petition of at least 15 landowners and after local referendum. A board of three directors, one appointed by the state soil conservation commission and two elected, governs each district. The districts may levy special assessments and upon voter approval, issue bonds.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Idaho that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent "special taxing areas" within the area of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In

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the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Idaho Housing Agency and Finance Association (state).** This agency was authorized by an act of the legislature. It was created to provide mortgage credit for low and moderate income housing. A board of seven commissioners appointed by the governor governs the agency. The agency may receive grants and gifts, fix charges in connection with its loans, and issue revenue bonds.

**Idaho State Building Authority (state).** This authority is authorized to construct and operate facilities to meet the needs of state government. A board of commissioners appointed by the governor governs the authority. The authority may collect rents and charges, accept gifts and grants, and issue bonds.

**Idaho Turnpike Authority (state).** Special law provides for a separate administrative board, appointed by the governor, for each separate turnpike project. This board may establish and collect tolls, receive grants from the federal and state governments, and issue revenue bonds.

Other examples include:

#### **State**

Forest protective districts  
Idaho Bond Bank Authority  
Idaho Food Quality Assurance Institute  
Idaho Health Facilities Authority  
Idaho Transportation Board  
Idaho Water Resources Board  
Lava Hot Springs Commission  
Nuclear Energy Commission  
Park and Recreation Board

#### **County**

- Ambulance service districts
- Burn seeding areas
- County hospital boards
- County irrigation, drainage, and reclamation projects
- County museum boards
- Extermination districts (agricultural pests)
- Fair districts
- Herd districts
- Joint powers boards for the operation of emergency communications services (county)
- Local improvement districts
- Mosquito abatement districts
- Noxious weed control districts
- Public health districts
- Stumpage districts
- Television translator districts
- Weather modification districts

#### **Municipal**

Business improvement districts—1980 law  
Business improvement districts—1987 law  
Joint powers boards for the operation of emergency communications services (municipal)  
Local improvement districts  
Urban renewal agencies

#### **Private associations**

Water districts established by the state department of water resources are not counted as governments. Their operations resemble those of cooperative associations.

Idaho laws also provide for various types of local areas for election purposes and administration of justice.

# Illinois

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Illinois ranks first among the states in number of local governments, with 6,903 as of fiscal June 2002.

## **COUNTY GOVERNMENTS (102)**

There are no areas in Illinois lacking county government. The county governing board is the county board. Any county may establish a county executive form of government with or without home rule.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,722)**

The subcounty general purpose governments in Illinois consist of municipal (city, village, and town) governments and township governments.

## **MUNICIPAL GOVERNMENTS (1,291)**

Municipal governments in Illinois are the cities, villages, and incorporated towns. There are no differences of legal powers or status that would affect their classification for census purposes. The minimum population requirement for incorporation as a city is 2,500. For villages, the requirements for incorporation vary with the population of the county and other criteria. Municipalities having a population of 25,000 or more automatically become home-rule governments. Municipalities with populations of fewer than 25,000 have the option of selecting home-rule by referendum. In counties that have township governments, municipalities exist within those township areas, except for the city of Chicago.

## **Township Governments (1,431)**

Township governments exist in 85 of the 102 Illinois counties. Within these 85 counties, the only areas lacking township governments are the city of Chicago and the town of Cicero. For the town of Cicero, township and municipal functions are discharged by a single board of elected officials. Some townships are coterminous or nearly coterminous with a city or village but have their own elected officials. These township governments are counted as separate governments.

Although sometimes referred to locally as “towns,” Illinois townships are not to be confused with incorporated towns. An elected township supervisor is the chief administrative officer.

## **PUBLIC SCHOOL SYSTEMS (934)**

### **School District Governments (934)**

The following types of school districts in Illinois are recognized as governments:

- Chicago School District
- Combined elementary districts
- Combined high school districts
- Common school districts
- Community college districts
- Community high school districts
- Community unit school districts
- High school districts
- Nonhigh school districts
- Special charter districts
- Township high school districts

These districts are governed by elected boards except for the Chicago School District and the Chicago Community College District, whose boards are appointed by the mayor with the approval of the city council, and the special charter districts, which may have elected or appointed boards. All of the districts may levy local taxes and issue bonds.

### **Dependent Public School Systems (0)**

Illinois has no dependent public school systems.

### **Other Educational Activities**

Area vocational centers and special education cooperatives may be formed by joint agreement between two or more school districts. A board consisting of representatives of each participating school district governs each entity of these two types. Participating school districts share the costs of these entities. These center and cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

Educational service regions replaced the former county school units administered by county superintendents. Each region originally served one county but now may serve multiple counties because of minimum population requirements. Each region is headed by a regional superintendent of schools and is also governed by a regional board of trustees; the latter deal primarily with district boundary changes. Educational service regions are not counted as governments.

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Township land commissioners manage school lands and funds in certain counties. These boards are not counted as separate governments.

Emergency financial assistance and financial oversight panels may provide emergency state financial aid and oversight to school districts. Members of these panels are appointed by the state superintendent of education. These panels are classified as state agencies and are not counted as separate governments.

Educational service centers are established by state board of education and function primarily to coordinate and provide special and ordinary services to affiliated school districts. These service centers are governed by boards consisting of members appointed by the regional superintendent. Education service centers are classified as dependent activities of their member school districts and are not counted as separate governments.

### **SPECIAL DISTRICT GOVERNMENTS (3,145)**

Illinois statutes authorize the creation of a variety of special districts and authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities**

These authorities are created by the circuit court judge upon voter petition and after hearing and referendum. Each authority is governed by a board of commissioners that is appointed by municipal, county, or state officials depending on criteria specified by the authorizing legislation. The authority boards may levy taxes, fix rates and fees, and issue bonds. Bonds exceeding 3/4 of one percent of assessed value require voter approval.

Similar provisions apply to metropolitan airport authorities established by state law in counties with populations of between 600,000 and 3,000,000 and contiguous to a county with a population of more than 1,000,000.

Interstate airport authorities may be created by joint agreement between two or more local governments in Illinois and any governmental body of any adjoining state. Each authority is governed by a board composed of an equal number of members from each party state and may include a federal representative. The budget is allocated to the participating governments. The authorities may issue bonds.

Joint airport commissions may be created by agreement between two or more counties or municipalities. The board composition and revenue powers for each commission are determined in the creating agreement.

The Kankakee River Valley Area Airport Authority was established under a special act. The authority is governed by a board appointed by the governing bodies of Kankakee and Will counties. The authority may set rents, rates, and fees and issue bonds.

#### **Bi-State Metropolitan Development District**

This district is counted under “Missouri—Special District Governments.”

#### **Cemetery Maintenance Districts**

These districts are created by the circuit court judge upon voter petition and after hearing and referendum. Each district is governed by a board of trustees appointed by county, municipal, or township officials depending on the area of the district. If a district is located in more than one county, however, the board is appointed by the members of the general assembly from the overlying legislative districts. The boards may levy property taxes.

Cemetery boards of trustees and cemetery boards of managers created under earlier laws authorizing the counties, municipalities, and townships to directly create such boards are not counted as governments. See “Subordinate Agencies and Areas,” below.

#### **Chicago Transit Authority**

This authority, which operates local transit service for the Chicago metropolitan area, was created by special act. The Chicago Transit Board, which consists of three members appointed by the Governor and four members appointed by the mayor of Chicago, governs the authority. The authority may issue bonds and fix rates and fares.

#### **Civic Center Authorities**

Under the civic center code, special acts authorize civic center authorities; community center authorities; metropolitan civic center authorities; metropolitan exposition, and auditorium authorities; metropolitan exposition, auditorium, and office building authorities; the Boone County Community Building Complex Committee; the Illinois International Convention Center; the Leyden Township Space Needs Authority, and the Metropolitan Pier and Exposition Authority. Most of these authorities operate under similar provisions as follows: Each authority is governed by a board appointed by the governing body of the county, city, village, township, or park district served. The authorities may have more than one government represented on the board. The authorizing legislation may permit ex officio members from the appointing body or city managers to serve on the board. All of these authorities may fix and collect fees and, upon voter approval, issue revenue bonds and set property taxes. Some authorities also may issue general obligation bonds upon voter approval, according to specific authorizing legislation for a particular authority. For some authorities, the authorizing legislation permits either the authority or the local governing body to also levy sales or use taxes.

The exceptions to the above provisions are as follows: The board of the Springfield Metropolitan Exposition and Auditorium Authority is popularly elected. The boards of the

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Will County Metropolitan Exposition and Auditorium Authority and the Metropolitan Pier and Exposition Authority (Chicago) include gubernatorial appointees. The Springfield Metropolitan Exposition and Auditorium Authority may issue revenue and general obligation bonds without voter approval unless a referendum is petitioned for and may levy property taxes without voter approval. The Metropolitan Pier and Exposition Authority may issue revenue bonds without voter approval and may impose sales and use taxes but not property taxes.

A general law, also under the civic center code, authorizes metropolitan exposition, auditorium, and office building authorities. These may be created by resolution of one or more counties meeting requirements for assessed property valuation. Each authority is governed by a nine-member board appointed by the county chair with the consent of the county board. For boards created by multiple counties, each county is represented on the board in proportion to its assessed valuation. These authorities may fix and collect fees and, upon voter approval, issue revenue and general obligation bonds and levy property taxes.

Civic center authorities that are governed by a county, municipal, or township governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Conservation Districts**

These districts are established to conserve open spaces for recreational purposes. Such districts are created upon voter petition to the circuit court of a county with fewer than 1,000,000 in population and having no forest preserve or upon petition of voters from not more than five counties with no forest preserve, followed by referendum. The district board of trustees is appointed by the chairpersons of the county governing bodies in the district with the consent of the county governing bodies. District boards may charge fees, levy annual taxes, and, with voter approval, issue bonds.

### **County Historical Museum Districts**

These districts provide museums and historic preservation efforts. These districts may be created in counties with fewer than 1,000,000 in population each and no forest preserves. The districts are created upon voter petition to the circuit court of the most populous county to be served and after hearing and referendum. A board of five trustees, appointed by the county governing body, governs each district. The districts may charge fees for its services. The districts also may set ad valorem taxes, which may require voter approval.

### **County Water Commissions—1985 Law**

These commissions were established under former law but are reorganized under provisions of the 1985 law. The commission members are appointed by the governing

bodies of the participating governments. The commissions may set sales and use taxes and, after voter approval, set property taxes and issue general obligation bonds.

### **Drainage Districts**

In 1955, a new drainage code was enacted, effective on January 1, 1957, that repealed the Farm Drainage Act of 1885 and the Levee Act of 1879. The act provided that all drainage districts organized under prior laws would continue in existence but would operate under the provisions of the new drainage code. Illinois law now authorizes the following types of drainage districts:

- Drainage districts
- Drainage and levee districts
- Mutual drainage districts
- Outlet drainage districts

These districts provide drainage and levee facilities for agricultural, mining, and sanitary purposes. The districts may be established by the circuit court after petition of landowners and hearing. A referendum may be required. In certain situations, an individual user may petition for the creation of a drainage district. The districts are governed by three commissioners who are appointed by the circuit court or, upon petition of landowners, elected. An exception is that districts organized under the Farm Drainage Act have elected boards unless the landowners choose to change from an elected to an appointed board. All types of drainage districts may levy benefit assessments and may issue bonds.

Drainage subdistricts have no governing body separate from that of the parent district. These subdistricts are not counted as separate governments.

### **EastSide Centre**

This entity was created by intergovernmental agreement of the city of East Peoria, Fon du Lac Park District, East Peoria Community High School District 309, East Peoria Grade School District 86, East Peoria Mass Transit District, and the township of Fondulac. The center is governed by an 11-member board appointed by the participating governments per the creating agreement. The center is funded by fees, taxes, bonds, certificates of participation, and state grants.

### **Exposition Authorities and Councils**

Exposition authorities provide expositions, convention facilities, stadiums, and exhibitions and other forms of public entertainment. The authorities may be created in park districts located in whole or in part in any city with a population of 200,000 or more. The authorities are created upon petition of park district commissioners to the secretary of state. A board of commissioners appointed by

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the mayor with the consent of the city council governs each authority. The authorities may fix rentals, fees, and charges and issue revenue bonds.

Exposition councils, which perform functions similar to those of exposition authorities, are created after resolution of a county or city of a specified population size range and petition to the secretary of state. A board of commissioners appointed by the presiding officer of the creating government, with that government's consent, governs each council. The councils may fix rentals, fees, and charges and issue revenue bonds. General obligation bonds may be issued if voters approve both the bonds and a tax to amortize the bonds.

### **Fire Protection Districts**

These districts provide fire protection and ambulance services. The districts are established by the circuit court upon voter petition and after referendum. Each district is governed by a local board of trustees that may be elected if approved by local referendum or appointed by county, municipal, or township officials depending on the area and population in the district. If a district is located in more than one county, the board must represent each county in proportion to the population of that county. District boards may issue bonds with voter approval and may levy property taxes.

### **Fox Waterway Agency**

This agency was established by special act after voter approval to maintain a recreational waterway. An elected seven-member board governs the agency. The agency may fix charges for use of its facilities. This agency was formerly known as the Chain O'Lakes-Fox River Waterway Management Agency.

### **Hospital Districts**

These districts provide and operate hospital facilities in counties of fewer than 1,000,000 in population. The districts are established by the circuit court judge upon voter petition and after referendum. The board of directors of a district located in one county is appointed by the presiding officer of the county board. In districts located in more than one county, the directors represent each county in proportion to its relative population in the district. Districts may issue bonds, levy property taxes, and fix charges for the use of facilities and services. Bond issues may require voter approval.

### **Housing Authorities**

These authorities may be established by the governing bodies of municipalities having more than 25,000 inhabitants or by any county. Each authority is governed by a board of commissioners appointed by the presiding officers of the municipalities or county. The authorities may issue bonds and fix rents, fees, and charges.

The Chicago Metropolitan Housing Development Corporation is classified as a dependent agency of the Chicago Housing Authority and is not counted as a separate government.

### **Joint Water Commissions and Joint Water and Sewer Commissions**

Two separate laws authorize the creation of these commissions. The commissions may be formed by any two or more municipalities with fewer than 500,000 in population. The mayor or president of each governing body appoints the commissioners plus, for one of the laws, the chair of the county governing body appoints one member. The commissions may set rates and charges and issue revenue bonds.

### **METRA Commuter Rail Board**

This board, which operates commuter rail service in the Chicago area, consists of seven members, of whom one is appointed by DuPage County; two jointly by Kane, Lake, McHenry, and Will counties; three by Cook County; and one by the city of Chicago. The board may issue bonds, fix rates and fares, and receives the proceeds of tax levies and other funds from the Regional Transportation Authority.

The Northeast Illinois Commuter Railroad Corporation, which operates some of the commuter railroad facilities, is governed by the METRA Commuter Rail Board. It is classified as a subsidiary of the METRA Commuter Rail Board and is not counted as a separate government.

### **Metro East Solid Waste Disposal and Energy Producing Service**

This service was established by special act after a joint resolution of the municipalities to be served. The entity is governed by a board consisting of one representative nominated by each participating municipality and appointed by the Governor, plus the director of the Illinois Environmental Protection Agency. The service may fix fees, rates, rentals, and charges and may issue revenue bonds.

### **Mosquito Abatement Districts**

These districts are established by the circuit court judge upon voter petition and after hearing and referendum. Each district is governed by a board of trustees appointed by the county or municipal governing body or the township board of auditors depending on the area in the district. In home-rule counties, the chief executive appoints the district trustees. The district boards may levy property taxes.

### **Municipal Joint Action Agencies**

Municipal joint action agencies provide water supply, sewage treatment, and waste collection and disposal. Municipal joint action water agencies are created by written

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agreement between two or more participating counties, municipalities, townships, or public water districts. Municipal joint action agencies for sewage or solid waste are created by agreement between two or more counties or municipalities. A board of directors representing the participating governments as specified in the agreement governs the agency. The agencies may fix rates, rents, and charges and issue revenue bonds. Municipal joint action water agencies may also levy ad valorem taxes and, upon voter approval, issue general obligation bonds.

### **Municipal Power Agencies and Municipal Natural Gas Agencies**

These agencies provide electric power to two or more municipalities. The agencies are formed by agreement between the participating governments. A board of directors representing participating governments as specified in that agreement governs the agency. The agencies may fix rates, rents, and charges and issue revenue bonds. Similar provisions apply to municipal joint action gas agencies.

### **Municipal Zoo Authorities**

Authorities to provide zoo facilities are created by ordinance of one or more municipalities. Each authority is governed by a board of nine members appointed by the mayors of the municipalities served in proportion to population. The boards may fix charges and issue revenue bonds.

### **Museum Districts**

Districts to provide museum facilities may be created within a single county for contiguous areas containing at least one historical site and at least one municipality. The districts are created upon petition to the circuit court and after hearing and referendum. A board of commissioners, appointed by the presiding officer of the county board, governs each district. The boards may levy ad valorem taxes, fix rates and charges, and may issue bonds. Bond issues may require voter approval.

Districts governed by a county or municipal governing body in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **PACE Suburban Bus Board**

This board operates suburban bus service in the Chicago area. The board consists of 12 members: six are appointed by Cook County; one is appointed by each of DuPage, Kane, Lake, McHenry, and Will counties; and one (the chairperson) is selected by the other 11. The board may issue bonds, fix rates and fares, and receives the proceeds of tax levies and other funds from the Regional Transportation Authority.

### **Park Districts**

General park districts may be created with populations of fewer than 500,000. Township park districts and pleasure driveway and park districts, established under earlier laws, may continue or may reorganize as general park districts. A general park district is established by the circuit court judge upon voter petition and after referendum. Each general park district and township park district is governed by an elected board of trustees or commissioners. Each pleasure driveway and park district is governed by either an elected or appointed board of trustees. Park districts may set fees, issue bonds, and levy property taxes. Tax levies may require voter approval.

The Chicago Park District was created by a law applying only to cities of more than 500,000 population. A board of seven commissioners appointed by the mayor with the approval of the city council governs the district. The district has the same revenue powers as other park districts.

The Metro-East Park and Recreation District was created by referendum in Madison and St. Clair counties. Other counties in the area are permitted to join. The district is governed by a board appointed by the governing bodies of the two counties. The district may issue revenue bonds and impose sales taxes and fees.

### **Port and Regional Port Districts**

The following districts have been established by special acts:

- Havana Regional Port District
- Illinois International Port District
- Illinois Valley Regional Port District
- Jackson-Union Counties Regional Port District
- Joliet Regional Port District
- Kaskaskia Regional Port District
- Mid-America Intermodal Authority Port District
- Seneca Regional Port District
- Shawneetown Regional Port District
- Southwest Regional Port District
- Tri-City Regional Port District
- Waukegan Port District
- White County Port District

Similar provisions apply to each of these districts. Their board members are selected by the Governor and/or by local officials, according to the provisions outlined in authorizing legislation for each specific district. All of these districts may issue bonds upon voter approval and collect rates and fees. All except the Illinois International Port District may levy taxes, after referendum. Most of these districts maintain and operate aquariums, museums, and planetariums, as well as port and terminal facilities. The Illinois Valley Regional Port District and the White County Port District have been authorized by referendum but were not reported in operation as of June 2002.

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## Public Building Commissions

These commissions may be established by resolution of the governing body of any municipality with 3,000 or more inhabitants or the county board of any county and referendum. The governing body consists of a board of five or more commissioners, who are appointed by the presiding officers of the participating governments with the consent of the governments. The commissions may collect rentals or other charges and may issue revenue bonds. The creating governments may set and levy taxes on behalf of the commissions.

## Public Library Districts

These districts may serve one or more counties. The districts are established by the circuit court judge upon petition of either voters or the board of a local tax supported library and after hearing and referendum. Also, tax supported public libraries created under other acts may convert, with voter approval, to public library districts. The initial board of trustees that administers each district is appointed by the presiding officer the county governing body with the advise and consent of that body. Subsequent boards are elected. Library district boards may levy taxes as approved in the initial referendum and may levy additional taxes with voter approval. The boards also may issue bonds with voter approval.

## Quad Cities Interstate Metropolitan Authority

This authority was authorized by a special act and referendum. A board consisting of representatives from Rock Island County, Illinois, and Scott County, Iowa, governs the authority. The authority may fix fees and charges and may issue revenue bonds. Taxes may be levied in each state on behalf of the authority. It was not reported in operation as of June 2002.

## Railroad Relocation Authorities

The West Cook Railroad Relocation and Development Authority and the Dixon Railroad Relocation Authority were created by special acts. Each is governed by a board appointed by the Governor to represent local governments. The authorities may issue bonds.

The Grand Avenue Railroad Relocation Authority does not have an independent board and is classified as a state dependent agency. See "Subordinate Agencies and Areas," below.

## Regional Library Systems

Library systems that serve ten or more public libraries or that consist of a single public library serving a city of more than 500,000 in population may be created upon approval of the board of directors of the participating libraries and the approval of the state librarian. Library

systems are governed by a board of five to fifteen directors selected by member libraries except that the board of a public library serving a city of more than 500,000 in population shall serve as the board. The systems are funded by revenue from contracts, fees, and grants.

## Regional Transportation Authority

This authority was formed by act of the general assembly to coordinate bus and rail transit services in the Chicago metropolitan area primarily through making grants to and purchasing service from existing public and private transit systems. The authority governing body is a board of 13 directors: four members appointed by the city of Chicago; four appointed by Cook County; one appointed by DuPage County; two selected through a majority vote by Kane, Lake, McHenry, and Will counties; and the chairperson of the Chicago Transit Authority. The thirteenth member, the board chairperson, is selected by the other 12 members. The authority sets retail occupation and use taxes and may issue bonds.

## Rescue Squad Districts

Districts to provide rescue services may be established in contiguous areas serving at least 300 persons upon voter petition to the circuit court and after referendum. A board of five trustees governs each district; its members are appointed by the municipal, township, or county governing body depending on the area in the district. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The districts may levy ad valorem taxes.

## River Conservancy Districts

Districts to prevent stream pollution, conserve and protect water supplies, and promote public health are established by the circuit court judge upon voter petition and after referendum. A board of trustees governs each district; the trustees are appointed by county, municipal, or township officials depending on the area served and the population of the district. The districts may levy ad valorem taxes up to a specified amount without voter approval and additional taxes with voter approval. The districts may, with voter approval, issue bonds.

## Sanitary Districts

Illinois general laws authorize the following types of sanitary districts:

Sanitary districts—1907 law

Sanitary districts for sewerage—1917 law

Sanitary districts for drainage and sewage disposal—1936 law

Sanitary districts, under the 1907 law, which provide sewerage and sanitary drainage facilities to a contiguous area within two counties, may be established by the circuit



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court judge upon voter petition and after hearing and referendum. A five-member district board of trustees is elected from subdistricts or at large. The districts may issue bonds with voter approval and set taxes. Additional taxes require voter approval.

Sanitary districts for sewerage under the 1917 law serve one or more municipalities. The districts may be established by the circuit court judge upon voter petition and after hearing and referendum. A board of trustees is appointed by the presiding officer of the county governing body with the consent of the county. If the district is located in more than one county, trustees are appointed by members of the general assembly from the overlying legislative districts. The board may levy ad valorem taxes and special assessments, impose charges, and, with voter approval, issue bonds. Districts organized under this law may also provide and maintain a waterworks upon voter approval.

Sanitary districts for drainage and sewage disposal, under the 1936 law, may be formed in contiguous areas of single counties outside the boundaries of any municipality. The districts are established by the circuit court upon voter petition and after hearing and referendum. Each district is governed by a three-member board of trustees appointed by the presiding officer of the county governing body with the consent of the county or elected upon voter approval. The board may levy ad valorem taxes and special assessments, impose charges, and, with voter approval, issue bonds. Additional taxes require voter approval. Districts organized under this law may also provide and maintain a waterworks upon voter approval.

In addition to districts formed under the above laws, the Metropolitan Water Reclamation District of Greater Chicago (formerly the Metropolitan Sanitary District of Greater Chicago), the North Shore Sanitary District, and the Metro-East Sanitary District were created by special acts. These districts have elected or appointed boards with financing powers similar to the general law districts above.

### **School Finance Authority**

This authority was created by 1980 legislation to assist in financing the operations of the Chicago Board of Education. The governing body consists of two directors appointed by the Governor, two appointed by the mayor of Chicago with the approval of the Governor, and one appointed jointly by the Governor and the mayor of Chicago. The authority may levy property taxes within the district and may issue bonds.

### **Soil and Water Conservation Districts**

Soil and water conservation districts may be established by the state department of agriculture, upon voter petition and after hearing and referendum. A board of five directors, elected from among landowners in the district, governs each district. The district may levy compulsory charges against landowners for work performed.

In addition, subdistricts may be established in watershed areas of a soil and water conservation district and a property tax levy made for operations. These subdistricts are not counted as separate governments.

### **Solid Waste Disposal Districts**

These districts are authorized by general law to provide and maintain solid waste disposal facilities. The districts may be created coextensive with a single county of fewer than 3,000,000 in population, coextensive with a group of not more than five adjoining counties each with a population of fewer than 3,000,000, coextensive with a single township, or coextensive with a group of not more than five adjoining townships. The districts are established upon voter petition to the circuit court and after hearing and local referendum. In the case of multicounty or multi-township districts, formation must be approved by the state environmental protection agency. A five-member board of trustees, appointed by the presiding officers of the governing bodies served by the district, administers each district. The district board may levy taxes, charge fees, and, with voter approval, issue bonds.

### **Street Lighting Districts**

Street lighting districts may be established outside the boundaries of any municipality. The districts are established by the circuit court judge upon voter petition and after hearing and referendum. A three-member board of trustees is appointed by presiding officer of the county governing board with the board's advise and consent. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The districts may levy ad valorem taxes up to a specified amount without voter approval and additional taxes with voter approval. The districts may, with voter approval, issue bonds.

### **Surface Water Protection Districts**

Districts to provide flood control facilities may be established in one or two counties. The districts are created by the circuit court upon voter petition and after hearing and, if not all of the property owners in the proposed district signed the petition, referendum. A five-member district board of trustees is appointed by the presiding officer of the county governing body with the advise and consent of that body. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The districts may levy ad valorem taxes up to a specified amount without voter approval and additional taxes with voter approval. The districts may, with voter approval, issue bonds.

### **Township Hospital Boards**

These boards may be created in any township with a population fewer than 500,000 upon voter petition and referendum. Each board of directors is composed of five to

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eleven members appointed by the township board. The boards may set property taxes and fix and collect rents and charges. The boards also may issue revenue bonds with voter approval.

### **Transit Districts**

Under general law, local mass transit districts may be created to operate, maintain, or subsidize transit services through ordinance or resolution of one or more municipalities, counties, or any combination thereof. A board of trustees governs each district. If the district consists of a single municipality or county, the municipal governing body or county board appoints three to five members. If the district consists of one or more municipalities or counties, or combinations of both, the municipal governing bodies or county boards appoint members in proportion to the percentage of service received. In addition, a 1975 law permits the creation of mass transit districts upon petition to the circuit court by residents of a unit area of contiguous land without regard to political boundaries and after referendum. The trustees of such districts are appointed by the presiding officer of the county governing body with the advise and consent of that body. Under both laws, districts may issue revenue bonds, fix rates for service, and, with voter approval, levy property taxes.

Similar provisions apply to the Metro East Mass Transit District in the East St. Louis area, which was established by special act. The Metro East Mass Transit District may also levy sales taxes.

### **Transportation Service Associations**

These associations provide and subsidize railroad passenger service. They are established by joint resolution of two or more local governments or public universities. The agreement creating the association specifies the method of selecting the association directors. Participating governments share in the costs pursuant to the terms of the agreement.

### **Tuberculosis Sanitarium Districts**

A general law authorizes tuberculosis sanitarium districts that must lie wholly within a single county. These districts may be established by the circuit court judge upon voter petition and after hearing and referendum. A board of directors is appointed by the presiding officer of the county governing body with the consent of that body. The districts may levy taxes and issue bonds. Bond issues for other than the acquisition of land require voter approval.

Another general law authorizes tuberculosis sanitarium boards in a single county or in two or more adjoining counties. These boards are created upon voter approval of the supporting tax, with an intergovernmental agreement also required for two or more participating counties. The boards created in a single county are appointed by the

county chair with the consent of the county board. Joint boards are composed of three representatives appointed from each county. In addition to the tax set by voters, boards created by intergovernmental agreement also receive reimbursements for expenditures as specified in the agreement. The participating county or counties may issue bonds on behalf of any of these boards.

### **Water Supply Districts**

Illinois general laws authorize the following types of water supply districts:

Public water districts  
Water authorities  
Water service districts

Public water districts provide water supply and sewerage services. These districts may be created in contiguous areas of not more than 500,000 in population. The districts are created by the circuit court, upon voter petition and after a hearing and referendum. A seven-member board of trustees is appointed by county, municipal, or township officials, depending on the area within the district. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The voters may petition for a referendum to convert to an elected board. These districts may fix water rates and rentals, issue revenue bonds, and, with voter approval, levy a property tax.

Water authorities to provide water supply services serve any contiguous area. The authorities operate under provisions similar to those for public water districts except that voter approval is not required to levy taxes.

Water service districts to provide water supply may be created outside the corporate boundaries of any municipality. The districts are created upon voter petition to the circuit court judge and after hearing and referendum. A three-member district board of trustees is appointed by the presiding officer of the county governing body. If the district includes area in two or more counties, board members are selected by each county in proportion to population. The district board may levy taxes, impose charges for water service, and, with voter approval, issue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Illinois that have certain characteristics of governmental units but are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below. (See “Public School Systems,” above, regarding educational agencies of this nature.)

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing

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additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments.

**Capital Development Board (state).** This board was established by act of the general assembly to build or otherwise provide for capital improvements to school districts and various state facilities. The board consists of seven members appointed by the Governor with the consent of the senate. The board makes grants for school construction and renovation under the direction of the state board of education and directs disbursements of state funds for capital projects.

**Forest preserve districts (county, municipal, and other).** Under general law, districts to preserve forests for recreational use and for control of flood waters may be created within a single county. The districts are established by the circuit judge upon voter petition and after hearing and referendum. If such a district is coterminous with a county, municipality, or sanitary district, that government serves *ex officio* as the board of the forest preserve district. When not coterminous, a five-member district board of commissioners is appointed by the presiding officer of the county governing body with the advise and consent of that body. In Cook County, the board of county commissioners governs the Cook County Forest Preserve District. The districts may receive the proceeds of taxes levied by the parent county or municipal government, may set rates for use of facilities, and, with voter approval, may issue bonds.

**Illinois Educational Facilities Authority (state).** This authority was established by act of the general assembly to finance the construction of facilities for institutions of higher education. A board of seven members appointed by the Governor governs the authority. The authority may fix rates, rents, fees, and charges and issue revenue bonds.

**Illinois Health Facilities Authority (state).** This authority was established by act of the general assembly to finance the construction of health and hospital facilities. A board of seven members appointed by the Governor governs the authority. The authority may charge rates, rents, and fees; make mortgage loans to health institutions; and issue revenue bonds.

**Illinois Housing Development Authority (state).** This authority, established by act of the general assembly, may make mortgage loans to provide housing for persons of low to moderate income. A board of nine members, appointed by the Governor with the consent of the senate, governs the authority. The authority may fix fees and charges and issue revenue bonds.

**Illinois Sports Facilities Authority (state).** This authority was created to finance the construction of stadiums in the Chicago area. A seven-member board governs

the authority. The Governor and the mayor of Chicago each appoint three members and the Governor appoints the chair with the approval of the mayor. Gubernatorial appointments require the consent of the senate. The authority may fix rates, rents, fees, and charges; impose a hotel occupancy tax; and issue revenue bonds.

**Illinois State Toll Highway Authority (state).** This authority was established by act of the general assembly to build, operate, and maintain state toll highways. The authority governing board consists of the Governor and the secretary of the state department of transportation, *ex officio*, plus nine members appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

**Illinois Student Assistance Commission (state).** This commission was created by act of the general assembly to finance scholarships, grants, and loans to students. The commission consists of ten members appointed by the Governor with the consent of the senate. The commission may receive interest on loans and issue revenue bonds.

Other examples include:

#### State

Downstate Illinois Sports Facilities Authority  
Downstate School Finance Authority  
Downstate School Finance Authority for Elementary Districts  
Forest fire protection districts  
Financial advisory authorities  
Grand Avenue Railroad Relocation Authority  
Illinois Building Commission  
Illinois Community Development Finance Corporation  
Illinois Criminal Justice Information Authority  
Illinois Farm Development Authority  
Illinois Finance Authority  
Illinois Grain Insurance Corporation  
Illinois Investment and Development Authority  
Illinois Manufacturing Technology Alliance  
Illinois Medical District Commission (formerly Chicago Medical Center Commission)  
Illinois Mortgage Insurance Agency  
Illinois Research Park Authority  
Illinois Rural Bond Bank  
Illinois Violence Prevention Authority  
Joliet Arsenal Development Authority  
Prairie State 2000 Authority  
Quad Cities Regional Economic Development Authority  
Southeastern Illinois Economic Development Authority  
Southwestern Illinois Development Authority  
Tri-County River Valley Development Authority  
University of Illinois Foundation  
Upper Illinois River Valley Development Authority  
Western Illinois Economic Development Authority  
Will-Kankakee Regional Development Authority

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## County

Boards for mentally deficient persons  
Cemetery board of trustees  
Civic center authorities with ex officio boards  
(special acts)  
Community mental health boards (county)  
County airport board of directors (law of 1943)  
County airport commissions (act of 1945)  
County library boards  
Land clearance commissions (county)  
Local economic development commissions (county)  
Museum districts with ex officio boards  
Public health districts  
Regional juvenile detention authorities  
Road districts (county)

## Municipal<sup>1</sup>

Boards of library trustees (municipal)  
Boards of managers of a perpetual cemetery trust  
Boards for mentally deficient persons  
Cemetery board of managers (municipal)  
Civic center authorities with ex officio boards (special  
acts)  
Community mental health boards (municipal)  
Fort Sheridan Redevelopment Commission

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<sup>1</sup>Joint water commissions may be created under two separate laws. Some joint water commissions were classified as municipal dependents in previous censuses. These are classified as special districts for the 2002 Census of Governments.

Hospital boards in cities of fewer than 100,000  
Industrial development commissions  
Land clearance/redevelopment commissions (municipal)  
Local economic development commissions  
Local transit commissions  
Museum districts with ex officio boards  
Railroad terminal authorities  
Road districts (municipal)  
Village library commissions  
Water districts—1899 law (serving two or more  
municipalities)

## Township

Boards of library trustees (township)  
Cemetery board of managers (township)  
Civic center authorities with ex officio boards  
(special acts)  
Community mental health boards (township)  
Mosquito abatement districts—1988 law  
Multitownship assessing districts  
Road districts (township)  
Special fire districts—1982 law  
Special police districts—1982 and 1983 laws  
Special refuse collection and disposal districts  
Township health districts  
Township special service areas

## Joint City-County

Local economic development commissions (joint)  
Illinois laws also provide for various types of local areas  
for election purposes and administrative of justice.

# Indiana

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Indiana ranks 10th among the states in number of local governments, with 3,085 as of June 2002.

## **COUNTY GOVERNMENTS (91)**

The entire area of the state is encompassed by county government except for the former county of Marion. Effective January 1, 1970, Marion County and the city of Indianapolis were consolidated to operate as one government, designated the city of Indianapolis. Indianapolis is counted for census purposes as a municipal government rather than as a county government.<sup>1</sup> In Indiana counties with organized county government, the governing body is called the board of commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,577)**

The 1,575 subcounty general purpose governments in Indiana comprise the 567 municipal (city and town) governments, and the 1,008 township governments.

### **Municipal Governments (567)**

Municipal governments in Indiana are designated cities and towns. Cities are further divided into three classes as follows:

- First class—250,000 inhabitants or more
- Second class—35,000 to 249,999 inhabitants
- Third class—fewer than 35,000 inhabitants

When population increases or decreases occur, reclassification from one class city to another is not always automatic and mandatory.

Other municipalities of any population are called towns. Conversion from town to city status, or from city to town status, however, is not automatic. Provision is made for towns with a population of 2,000 or more to become cities on petition of voters and after referendum. Cities, conversely, may become towns upon petition of two thirds of the taxpayers to the circuit court. All cities and towns exist within township areas.

<sup>1</sup>Fourteen cities and towns located within the area of the former county of Marion continue to exist as separate governments for census purposes: Beech Grove, Clermont, Crows Nest, Homecroft, Lawrence, Meridian Hills, North Crows Nest, Rocky Ripple, Southport, Speedway, Spring Hill, Warren Park, Williams Creek, and Wynnedale. The cities of Castleton, Lynhurst, and Ravenswood disincorporated in recent years. In addition, all townships within the former county of Marion continue to exist as separate governments for census purposes.

## **Township Governments (1,008)**

The entire area of the state is encompassed by township governments. Some township governments in Indiana serve in a dual capacity as “civil” and “school” townships. Although identical in area and governed by the same elected trustee, individual townships operate in each capacity as a distinct entity. The civil townships are counted as township governments for census purposes; the school townships are counted under “Public School Systems,” below.

## **PUBLIC SCHOOL SYSTEMS (294)**

### **School District Governments (294)**

The following types of school districts in Indiana are counted as separate governments for census purposes:

- School townships
- School cities and towns
- County school corporations—1949 law
- County school corporations—1969 law
- Metropolitan school districts
- Community school corporations
- Consolidated school corporations
- United school corporations

Each school township is governed by one elected township trustee.

In most instances, school cities and towns are governed by boards of trustees that are either elected by the governing body of the municipality served or appointed by its mayor, however, several school cities have popularly elected school boards as provided in special legislation.

County school corporations under the 1949 law are consolidations of all school townships in a county exclusive of territory organized as a city or town school corporation and township schools operating jointly or consolidated with city or town school corporations. They are governed by a county board of education that is either appointed or popularly elected.

County school corporations created under the 1969 law are consolidations of all school systems in a county. They are governed by an elected board of education.

Metropolitan school districts are mergers of two or more school corporations of the same type or of differing types in any county or in adjoining counties including school

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townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, and community school corporations. Metropolitan school districts may also be formed in and replace a single school township having an average daily attendance of 600 or more. These districts are governed by an elected board of education.

Community school corporations are authorized by a 1959 reorganization act. They may be created by merging or subdividing any two or more school corporations or reorganizing the area of any two or more school corporations. A board of trustees, either elected or appointed, as determined by the county reorganization committee, governs each corporation of this type.

Consolidated school corporations may be formed by the merger of any two or more school corporations. The school board may be appointed or elected.

United school corporations are community school corporations comprising territory in two or more adjacent counties.

All types of public school systems in Indiana listed above may levy school taxes and borrow money.

### **Dependent Public School Systems (0)**

Indiana has no dependent public school systems.

### **Other Educational Activities**

Indiana law generally authorizes interlocal agreements between school districts. These agreements provide for exercise of powers by one or more school districts on behalf of other parties to the agreement, or jointly by the participating entities. Agencies created by such interlocal agreements between school districts are classified as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments. More specific sections of the education law govern such activities.

Vocational education schools may be established by two or more school corporations. They are classified as joint educational service agencies of the sponsoring school corporations and are not counted as separate governments. In addition, a single school corporation may establish a vocational education school.

The educational service centers in Indiana provide special educational services. Initially, these centers were established by the Indiana Department of Education; they are now joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana law authorizes joint programs of school districts. These programs are established by agreements between the sponsoring school districts. Joint programs are for the

joint employment of personnel, purchase of supplies, purchase or lease of equipment, lease of land or buildings, construction or remodeling of buildings, investment of money, data processing, guidance services, and special education. They are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Special education cooperatives may be created by two or more school corporations. These cooperatives may be managed either by one of the participating school corporations, or separately with separate accounts by a board of managers consisting of the president or trustee of the governing body of each participating school corporation. These special education cooperatives are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana laws authorize the governing bodies of the public or common schools to establish and maintain public libraries, however, where an established library exists prior to establishment of a library by the school governing body, the school governing body may not levy a tax for library purposes. All libraries operated under such laws are classified in census statistics as dependent agencies of the parent school districts and are not counted as separate governments.

School building corporations in Indiana are discussed under "Special District Governments," below.

### **SPECIAL DISTRICT GOVERNMENTS (1,125)**

Indiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Area Park Districts**

An area park district may be established under general law by two or more counties for the purpose of establishing, owning, maintaining, and controlling one or more public parks for the use and benefit of the residents of those counties. The governing board consists of members appointed by each participating county with representation in proportion to population. The area park districts may levy ad valorem taxes.

#### **Building Corporations**

Building corporations may be established by two or more local governments in order to acquire structures (buildings and parking facilities) or systems (computer, communications) through lease/purchase arrangements. The corporation may issue revenue bonds and collect rentals for lease of properties constructed or acquired for use by the sponsoring governments. Similar arrangements

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involving/benefiting only one government (city or municipality) are not counted as separate governments. See “Subordinate Agencies and Area,” below.

### **City-County Building Authorities**

Authorities to finance public buildings, hospitals, public markets, or correctional facilities may be established by resolution of the fiscal body of a city constituting the county seat, the county commissioners, and the county council after petition of these governing bodies to the county auditor and a public hearing. Each such authority is governed by a five-member board of directors appointed by a majority vote of the building authority trustees who, in turn, are appointed by the mayor and the common council, the county commissioners, and the county council. The authority board of directors may issue revenue bonds and collect rentals for the lease of properties constructed for use by the sponsoring governments.

### **Conservancy Districts**

Conservancy districts may be formed for any or all of the following purposes: flood prevention and control; reclamation; irrigation; water supply; sewage collection, treatment, and disposal; regulation of water courses; and provision of parks and facilities in connection with water management. These districts may be established by the circuit court upon petition by freeholders or by a municipality. Approval is subject to review by the Indiana Natural Resources Commission and hearings conducted by both the circuit court and the Indiana Natural Resources Commission. A board of directors, elected by the freeholders at the annual district meeting, governs each district. These boards may charge rates and fees, levy ad valorem and special benefit taxes, and issue revenue bonds.

Amendments in 1995 provide for the establishment of subdistricts for any purpose for which a district may be established. Subdistricts operate in the same manner as a district, and the board of a subdistrict has the same powers and duties. As of 2002, no subdistricts have been identified. The 1995 amendments also provide procedures for levee associations and districts to reorganize under the conservancy district statutes.

### **County Toll Road Authorities**

Authorities to acquire, construct, finance, and operate toll roads are established by resolution of one or more counties and municipalities that are county seats of those counties, subject to public hearing. A board of five trustees appointed by officials of participating counties and their county seats governs the authority. The board of trustees, in turn, appoints the five-member board of directors that is responsible for control of the toll road authority. The board of directors of an authority may fix fees, tolls, and charges, and may issue revenue bonds. In Marion County, construction and financing of toll roads by

authorities organized under this law requires approval by the city-county legislative body and the legislative body of the unit involved. Thus, authorities of this type in Marion County are not counted as separate governments but are classified as subordinate agencies of Indianapolis. See “Subordinate Agencies and Areas,” below.

### **Drainage Districts**

Drainage districts may be organized by the circuit court on petition of landowners in the area, subject to public hearing. A board of three drainage commissioners, appointed by the judge of the circuit court, governs each district. The boards may levy special assessments. After June 30, 2001, petitions to establish such districts may not be filed.

### **East Chicago Waterway Management District**

Authorized in 1994, the district is governed by a seven-member board of directors of whom four are appointed by the executive of East Chicago, two by the Governor, and one by the legislative body of East Chicago. The district was created to ease navigation and to improve water quality in the Indiana Harbor and Canal and in the Grand Calumet River. Multiple local, state, and federal agencies are participating under interagency agreements and memoranda of understanding. The district is authorized to impose user fees for waterways and public facilities.

### **Hospital Bonding Authorities**

These authorities are created by resolution of the board of county commissioners of any county in which one or more private nonprofit hospitals is located, or by the common council of any second- or third-class city or town in which one or more such hospitals is located, following a written request by the hospital governing board. A board of five directors, appointed by the board of county commissioners or by the city or town executive, governs each authority. The authorities may set rates; collect rents, fees, and charges; accept grants; and issue revenue bonds.

### **Housing Authorities**

Housing authorities may be established by a city, town, or county by resolution of its governing body. The mayors of cities or the legislative bodies of towns or counties appoint the seven housing authority commissioners. The authorities may issue revenue bonds, fix and collect rents, and accept grants and borrow money from the federal government.

Indianapolis is authorized to designate a department, division, or agency of the consolidated city government to perform the public housing function and as such is not classified as a special district government. Notes or bonds issued under the housing authority law are debt of the consolidated city government.

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### **Illinois-Indiana Bridge Commission**

This commission is described under “Illinois—Special District Governments.”

### **Interstate Airport Authorities**

Authorities to provide airports may be established by joint agreement between local governments in Indiana and any adjoining state upon resolution or ordinance of the governing bodies of all governments. An appointed board consisting of representatives of all participating governments, as spelled out in the agreement creating the authority, governs each authority. Authorities may impose fees for its facilities and services, may receive appropriations from participating governments, may accept donations and grants, and may issue revenue bonds.

The Chicago-Gary Regional Airport Authority is described under “Illinois—Special District Governments.”

### **Joint Electric Power Agencies**

Joint electric power agencies may be created by two or more municipalities, by resolution or ordinance of their respective governing bodies, to provide electric power. A board consisting of one commissioner appointed by the governing body of each participating municipality governs the agency. The agency may receive gifts, grants, and donations of property and money; may fix, charge, and collect rents, rates, fees, and charges; and may issue revenue bonds. The Indiana Municipal Power Agency was established under this law. Electric power agencies serving only one municipality are classified as dependent agencies of the municipality they serve, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Joint Park Districts**

Joint park districts may be created by two or more neighboring cities or towns by ordinance. The park boards of the cities and towns uniting constitute a joint park board. The joint park board determines the amount of money that each participating government must appropriate for the support of the district.

### **Levee Associations and Districts**

Such districts were permitted under a now abolished 1913 law, but were also established prior to the 1913 law, and where still in existence, have been grandfathered. Associations that accepted provisions of subsequent domestic nonprofit corporation legislation continue to operate as organized under the 1913 law. Under the 1913 law, levee associations were formed by a minimum of five landowners who associated themselves through written articles of association recorded in the recorder’s office of each county concerned for the purpose of constructing, repairing, modifying, and maintaining any levee, dike, dam,

sewer, ditch, drain, water course, etc. The association is governed by an elected board of directors. Revenue is derived from ad valorem taxes and from state and federal loans and grants. Amendments in 1995 to the conservancy district statutes provide procedures for levee associations and districts to reorganize under the conservancy district statutes.

### **Library Building Corporations**

A library building corporation may be established to provide library buildings under lease-purchase arrangements. Establishment is upon petition by resident taxpayers of a library district or municipality that operates a library, and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee, subject to public hearing and state government approval.

### **Library Districts**

Under 1983 legislation, which supersedes former Indiana law governing library districts, the following types of library districts are authorized:

Class one library district (all districts established after March 13, 1947; districts established prior to that date may convert to class one districts upon resolution of the district board)

Class two library districts (districts established prior to March 14, 1947, that have not converted to class one districts)

A class one library district may be established in a municipality, a county, or part of a county, that has a population of 10,000 or more and does not already have a library district. Districts are created upon resolution of, or petition to, the governing body of the city or county to be served. A library board of seven members appointed by, and representing, the governing bodies of the county, municipalities, townships, or school districts served, governs each district. The district may levy ad valorem taxes and issue bonds.

Class two library districts were established under a former 1901 law in cities or towns, under a former 1881 law in cities or counties, or under a former 1899 law in townships. Provisions concerning the library board in such districts are similar to those governing class 1 districts. County, municipal, or township libraries served by class two library districts may levy ad valorem taxes for library purposes.

### **Library Services Authorities**

Authorities to provide library services to participating public and private libraries are created by joint agreement between two or more libraries. A board of directors composed of one to four representatives of each participating



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library governs each authority. The authority may prorate the amount to be contributed by each participating library and may establish and collect fees for service.

#### **Multiple County Juvenile Facility Authorities**

Authorities to acquire, construct, operate, and maintain juvenile welfare and confinement facilities are established by ordinance of two or more counties after intergovernmental agreement. A board of directors consisting of three representatives from each participating county (the county executive or designee, a juvenile or circuit court judge, and a member of the county governing body) governs each authority. The authority may receive contributions from participating counties pursuant to a formula established in the intergovernmental agreement creating the authority. No multiple county juvenile facility authorities were reported in operation as of June 2002.

#### **Multiple Jurisdiction Infrastructure Authorities**

Authorities to assist development of sewerage works, waterworks, thoroughfares, flood control, ports, airports, or any other project for which counties may issue bonds or any combination thereof, may be established by ordinance of the fiscal body and order of the executive in each participating unit of local government. A board of directors consisting of two representatives of each participating government (one appointed by the chief executive and one by the fiscal body), plus the executive director of the authority, governs the authority. The authority may fix fees, rates, and charges, and may issue revenue bonds.

#### **Northern Indiana Commuter Transportation District**

This district, formed in 1977 by general law with special application, upon ordinance of counties served, provides interstate commuter rail service, the South Shore Line, between Chicago, Illinois, and South Bend, Indiana, with service through Lake, La Porte, Porter, and St. Joseph counties. Originally formed to provide financial assistance and to lease equipment to the privately-owned railroad, in 1989 the district purchased passenger assets from the bankruptcy court and in December of 1989 began direct operations of the passenger service. In 1990, the district purchased the track, right-of-way and other assets used in passenger service. A board of trustees consisting of one trustee appointed by the county commissioners of each county served, one trustee who is a member of the county of council of each county served, and three trustees, two of whom have limited voting and other board participation rights, appointed by the Governor, governs the district. The district may receive local, state, and federal aid; fix rates, fees, and tolls for use of its facilities; and may issue revenue bonds.

#### **Regional Transportation Authorities—1981 Law**

Regional transportation authorities may be established by ordinance of the governing body of any county or municipality to provide public transit services. Other counties or

municipalities within the same planning district may join. Where a public transportation corporation exists within the boundaries of an authority, the governing body that created the corporation may adopt an ordinance to shift corporation powers to the authority. The authority board is appointed by executives and governing bodies of local governments within the authority area plus members appointed by the Governor and by labor organizations representing transit workers as specified by statute. Such authorities may accept grants and gifts; charge fares, rents, and other service charges; and may issue revenue bonds.

#### **Regional Water, Sewage, and Solid Waste Districts**

These districts are established by the Indiana Department of Environmental Management upon petition of one or more governments within the territory of the proposed district, or for state-owned land petition of the Indiana Department of Natural Resources, and after public hearing. Districts may be established for one or more of the following purposes: water supply; collection, treatment, and disposal of sewage; collection, treatment, and disposal of solid waste and refuse. Services may be provided outside of the district. The board may consist of three, five, seven, or nine trustees who are appointed by local officials or are popularly elected. The trustees may fix rates and charges for services, and may issue revenue bonds.

#### **School Building Corporations—1947 and 1957 Laws**

A school building corporation may be established to provide school buildings under lease-purchase arrangements, upon petition of the school district by patrons and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee and by various state agencies.

#### **Soil and Water Conservation Districts**

A single soil and water conservation district, with boundaries conterminous with county boundaries, exists in each county of the state. A five-member board of supervisors, consisting of two members appointed by the Indiana Soil Conservation Board and three elected members, governs each district. These districts may accept voluntary contributions from any source, may require contributions from benefited landowners, and may levy taxes. In most districts, district employees have opted to become employees of the county government and receive county employee benefits. In those districts that have not selected this option, a county contribution covers employee costs.

#### **Solid Waste Management Districts**

Authorities to provide solid waste management facilities are established by ordinance of one or more counties. A board of directors which includes members appointed by

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the executives and the governing bodies of participating cities and counties and executives and governing body members as specified by statute governs each district. The district may charge fees, levy ad valorem taxes and special assessments, and issue bonds. In Marion County, solid waste management is under the Indianapolis Department of Public Works, and is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Indiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

#### **Indiana Transportation Finance Authority**

**(state).** This authority, formerly the Indiana Toll Finance Authority, was given responsibility in 1988 for construction, reconstruction, and improvement of all toll roads, toll bridges, state highways, bridges, streets and roads, and other components for vehicular traffic in Indiana. In 1991, the authority was authorized to finance improvements related to an airport or aviation-related property or facilities. The authority consists of the Governor or designee serving as chairman, the commissioner of the department of transportation, the budget director, the state treasurer, and five members appointed by the Governor. The authority may issue revenue bonds. Repayment of bonds is from revenues derived from lease rental contracts.

**Local Improvement Bond Banks (municipal).** These agencies are created to market bonds issued by local governments in their respective counties. A board of five directors is appointed by the mayor of the city where a bank is located. These banks may fix fees and charges, and may issue revenue bonds. If dissolved, the bank assets revert to the parent city.

Three such bond banks currently exist in Indiana:

Evansville Bond Bank  
Hammond Bond Bank  
Indianapolis Bond Bank

#### **Department of Public Utilities of Consolidated City (Indianapolis) (municipal).**

General law provides for a department of public utilities to operate the gas and coke utility owned by the city of Indianapolis. The governing board of directors is appointed by the district board of trustees, which is in turn appointed by the mayor. The board of directors may fix rates for utility charges. The city owns the utility and issues any revenue bonds. This activity was classified as an independent special district prior to 2000.

**Redevelopment authorities (county) (municipal).** May be created by ordinance of the legislative body of any county, city, or town that has a redevelopment commission or a military base reuse authority. A three-member board of directors is appointed by the executive of the county or municipality. Authorities are organized for the purpose of financing and constructing public improvements and to enter lease rental contracts with the redevelopment commission. If dissolved, title to funds and property of the authority vests in the redevelopment commission or in the creating county or municipal government, if the commission has dissolved. The authority may issue bonds.

#### **Redevelopment commissions (county)**

**(municipal).** Indiana law permits counties, cities, and towns, with the exception of Indianapolis and the municipalities within the Marion County area to establish a department of redevelopment controlled by a five-member redevelopment commission appointed by the municipal executive and governing body or the county executive. When established by a county, the entire county with the exception of that within the boundaries of a municipality that has a redevelopment commission comprises the taxing district. When established by a municipality, with some exceptions, the taxing area is the territory within the corporate boundaries of the municipality. The redevelopment area constitutes a special taxing district. Commission redevelopment plans are subject to approval by the local plan commission and the municipal governing body or county executive followed by public hearing. The commissioners may levy a special tax and issue general obligation bonds of the parent government for redevelopment purposes, subject to approval.

In Indianapolis, the Metropolitan Development Commission is responsible for redevelopment activities.

**State Housing Finance Authority (state).** This authority, created by statute in 1978, provides mortgage credit for low and moderate income housing. The authority is governed by a seven-member board, including four members appointed by the Governor, plus the director of the department of financial institutions, the director of the department of commerce, and the state treasurer, who serve in an ex officio capacity. The authority may receive gifts, loans, and appropriations, fix charges in connection with its loans, and issue revenue bonds.

Other examples include:

#### **State<sup>2</sup>**

Board for Depositories  
Education Savings Authority  
Indiana Bond Bank

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<sup>2</sup>Authorizing legislation for the State Police Building Commission was repealed in 1984.

Indiana Development Finance Authority (formerly Indiana Economic Development Commission)  
 Indiana Educational Facilities Authority  
 Indiana Gaming Commission  
 Indiana Health Facility Financing Authority formerly Indiana Hospital Equipment Financing Authority)  
 Indiana Heritage Trust  
 Indiana Horse Racing Commission  
 Indiana Natural Resources Foundation  
 Indiana Political Subdivision Risk Management Commission  
 Indiana Port Commission  
 Indiana Recycling and Energy Development Board (formerly Indiana Energy Development Board)  
 Indiana Secondary Market for Education Loans  
 Indiana State Lottery Commission  
 Indiana White River Park Development Commission  
 Intelnet Commission (state telecommunications network)  
 Law Enforcement Academy Building Commission  
 Little Calumet River Basin Development Commission  
 Lake Michigan Marina Development Commission  
 Maumee River Basin Commission  
 Ohio River Greenway Development Commission  
 Recreational Development Commission  
 Residual Malpractice Insurance Authority  
 River Basin Commissions  
   Kankakee River Basin Commission  
   Maumee River Basin Commission  
   St. Joseph River Basin Commission  
   Upper Wabash River Basin Commission  
 River commissions  
 River Marina Development Commission (Evansville area)  
 State Office Building Commission  
 Wabash River Heritage Corridor Commission

### County<sup>3</sup>

Airport authorities (county)  
 County building corporations  
 City and county capital improvement board of managers  
 County cemetery commissions  
 County convention and visitors commissions (in various counties)  
 County drainage boards  
 County hospital (building) corporations<sup>4</sup>  
 County jail building corporations  
 County port authorities  
 County war memorials  
 Economic development commissions (county)  
 Economic improvement districts (county)  
 Fire protection districts

<sup>3</sup>Authorizing legislation for county bridge commissions was repealed in 1989.

<sup>4</sup>Hospital building corporations of this type finance county-owned hospitals, in contrast to hospital bonding authorities described above under "Special District Governments."

Flood plain commissions  
 Infrastructure building corporations  
 Local boards of aviation commissioners (county)  
 Local Environmental Response Financing Districts (counties 148,001 to 169,999 population)  
 Military base reuse authorities (county)  
 Public communications systems and computer facilities districts (county)  
 Redevelopment authorities  
 Redevelopment commissions  
 Regional planning commissions (county)  
 Special improvement districts—1987 law (county)  
 Tourism Boards (Jefferson County)

### Municipal

Airport authorities (municipal)  
 Automated transit districts  
 City war memorials  
 Civic center building authorities in second class cities (South Bend and Mishawaka)  
 County convention and recreational facilities authority in Marion County (Indianapolis)<sup>5</sup>  
 County toll road authorities in Marion County (Indianapolis)  
 Economic development commissions (municipal)  
 Economic improvement districts (municipal)  
 Economic development project districts—1987 law (Indianapolis)  
 Economic development project districts—1990 law (Evansville, Fort Wayne, Hammond, and South Bend)  
 Electric power agencies serving a single municipality  
 Flood control districts in first class cities (Indianapolis)  
 Flood control districts in second and third class cities—1981 law  
 Flood plain commissions  
 Fort Wayne-Allen County Convention and Tourism Authority—created prior to the 1982 law  
 Gary Building Authority  
 Indiana Central Canal maintenance improvement districts (Indianapolis)  
 Infrastructure building corporations  
 Levee authority (Evansville)  
 Local boards of aviation commissioners (municipal)  
 Local Environmental Response Financing Districts (municipalities 7,001 to 7,299 population)  
 Marion County Capital Improvement Board  
 Marion County Convention and Recreation Facilities Authority (Indianapolis)  
 Marion County Health and Hospital Corporation (Indianapolis)  
 Metropolitan thoroughfare districts (Indianapolis)  
 Military base reuse authorities (municipal)

<sup>5</sup>Authorizing legislation for county convention and recreation facilities authorities applies only to Marion County, which for governmental purposes is consolidated with the city of Indianapolis.

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Municipal building corporations  
Municipal improvement districts  
Municipal port authorities  
Park districts  
Professional Sports and Convention Development Areas  
Public communications systems and computer facilities districts (municipal)  
Public transportation corporations—1965 law  
Sanitary districts  
Special improvement districts—1987 law  
Town building corporations  
Waterworks districts  
Waterworks districts in second class cities of 170,000 to 180,000 population (Evansville—district includes the entire county)

**Private Associations**

The horticultural and quarantine districts are private associations of landowners. They are treated for census purposes as private associations, and are not counted as governments.

In addition to entities known as districts, there are numerous boards (health, sanitation, park, public works, and the like) in Indiana cities that operate under fiscal arrangements similar to those for districts. In all cases, however, authority stems from the city mayor or city council through the power of appointment of officers or establishment of the board, and finances for the board are included in the accounts and reports of the cities concerned on the same basis as other city funds. All of these semiautonomous boards are classified, for census purposes, as adjuncts of municipal governments, and are not counted as separate governments.

Indiana laws also provide for various types of local areas for election purposes and administration of justice.

# Iowa

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Iowa ranks 15th among the states in number of local governments, with 1,975 as of June 2002.

## **COUNTY GOVERNMENTS (99)**

There are no areas in Iowa lacking county government. The county governing body is called the county board of supervisors.<sup>1</sup>

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (948)**

The 948 subcounty general purpose governments in Iowa comprise of 948 municipal (city) governments only. The townships in Iowa are not counted as separate governments in census statistics on governments.

### **Municipal Governments (948)**

All municipalities in Iowa are now designated as cities, including those governments that were designated as “towns” prior to July 1, 1975.

### **Township Governments (0)**

The civil townships in Iowa are distinct geographical areas. Except in areas where boundaries of one or more civil townships are coterminous with the boundaries of a city, an elected board of township trustees governs each township.<sup>2</sup> Iowa townships may provide fire protection, cemeteries, community centers, and township halls. Township trustees also serve as fence viewers, and resolve animal trespass problems upon request. Although Iowa township trustees may levy taxes, and may issue anticipatory bonds, the compensation of township trustees (other than fees) is paid by the county government. For this reason, townships in Iowa are classified as administrative subdivisions of the counties, and are not counted as separate governments, in census statistics on governments.

## **PUBLIC SCHOOL SYSTEMS (386)**

### **School District Governments (386)**

The following types of school districts in Iowa are counted as separate governments for census purposes:

Community school districts  
Consolidated school districts  
Independent school districts  
“Merged areas:”

Area community colleges  
Area vocational schools

All school districts are governed by elected boards of directors. They may issue bonds after local referendum, and may levy taxes. The terms “school district” and “school corporation” are used interchangeably in the Iowa statutes. In addition, state law provides that not more than 15 school corporations known as “merged areas,” and organized as either area vocational schools or area community colleges, may be established. These merged areas are also counted as governments. Such areas are governed by elected boards of directors. They may levy taxes and, upon voter approval, issue bonds.

### **Dependent Public School Systems (0)**

Iowa has no dependent public school systems.

### **Other Educational Activities**

The area education agencies in Iowa, which provide special educational services, are classified as joint educational service agencies of the school districts they serve, and are not counted as separate governments. The agencies are governed by boards of directors selected by vote of the boards of member districts. Their fiscal needs are met by the participating school districts and by state grants. As of June 2002, 15 area education agencies were reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (542)**

Iowa statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities**

This type of authority may be established by joint agreement of two or more counties or cities. Their creation requires approval by ordinance of each participating government following public hearing. Each authority has a board appointed by the governing bodies of the member governments with the number from each government determined in the agreement. The authority may fix and collect rates, fees, and charges, accept grants and loans, and issue revenue. Participating governments may levy

<sup>1</sup>One county—Lee—has two county seats.

<sup>2</sup>In areas where the boundaries of one or more civil townships are coterminous with the boundaries of a city, the offices of township trustees and township clerk are abolished.

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taxes for airport purposes. Airport authorities that serve a single municipality are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **Benefited Fire Districts**

Since 1975, benefited fire districts may no longer be established in Iowa. However, districts already in existence may continue to operate. Each district is governed by a three-member board of trustees, either elected or appointed by the county board of supervisors. The district may issue bonds and levy taxes after voter approval.

### **Benefited Law Enforcement Districts**

Districts to provide law enforcement services are established by resolution of the county supervisors, after petition of property owners and a public hearing. A board of trustees, initially appointed by the county supervisors, but subsequently elected, governs each district. The districts may levy ad valorem taxes and issue bonds after voter approval. No benefited law enforcement districts were reported to be in existence as of June 2002.

### **Benefited Recreational Lake Districts**

These districts to provide recreation facilities are established by resolution of the county supervisors, after petition of property owners and a public hearing. An elected board of trustees governs each district. In cases, where the state owns at least 400 acres of land contiguous to a lake in the district, the Natural Resources Commission appoints two additional members to the board. The districts may levy ad valorem taxes and issue bonds after voter approval.

### **Benefited Street Lighting Districts**

Benefited street lighting districts are established by the county board of supervisors on petition by property owners after public hearing and report by a qualified engineer. The three-member elected board of trustees is initially selected from the five candidates receiving the highest number of voters, but may thereafter be elected or appointed. The districts may levy ad valorem taxes, issue bonds, and levy user fees.

### **Benefited Water Districts and Subdistricts**

Benefited water districts and subdistricts, organized for the purpose of supplying water to particular areas, may be created by the county board of supervisors on petition of the property owners after a public hearing. Improvements, however, must be approved by referendum. Each district is governed by a board of trustees, either elected or appointed by the county board of supervisors. These boards may issue bonds, levy an ad valorem tax, and fix and collect charges for water. The county levies special

assessments to build the water system. Benefited water districts may be formed as combined water and sanitation districts under the same provisions.

### **Community Clusters**

Community clusters are formed through joint powers agreements between two or more cities, counties or special taxing districts to provide for joint functions and services. The composition of their governing body is specified in the agreement. They may receive revenue through revenue-sharing arrangements, and may levy an ad valorem tax with voter approval.

### **Community Mental Health Boards**

Community mental health boards may be formed by resolution of one or more county boards of supervisors, and approval of the state department of human services. They are governed by a board of elected trustees. The board may bill the county for services, and may receive state, federal, local and private contributions. Community mental health boards that are established as nonprofit corporations are classified as private entities. No community mental health boards were reported in existence as of June 2002.

### **Emergency Medical Services Districts**

These districts may be established by a county board of supervisors or the governing body of a municipality after petition by property owners and approval at referendum. Each district is governed by a board of three elected trustees. The district may issue bonds and levy ad valorem property taxes with voter approval.

### **Housing Authorities**

A housing authority may be established by a municipality, by resolution of its governing body. Each authority is administered by a board of five commissioners appointed by the mayor. An authority may collect rents and fees, accept grants and contributions, and issue bonds. A municipality, through its council, may choose to exercise housing powers rather than establish a housing authority. See “Subordinate Agencies and Areas,” below, for housing authorities with ex officio boards. Most housing authorities in Iowa are governed by the city council ex officio.

### **Joint 911 Service Boards**

State legislation requires each county board of supervisors to establish a joint 911 service board in order to develop enhanced emergency telephone communication systems statewide. Each political subdivision that has a public safety agency operating within the territory served by the board is entitled to voting membership on the board. Upon request by the board following voter approval, the

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State Department of Public Defense may impose a surcharge on local telephone service to fund board operations. The board may also accept funds from the State Finance Authority.

### **Joint Building Authorities**

These authorities to finance the construction of public buildings are established by joint resolution of a county and the city forming the county seat. A board of three commissioners (one representing the county, one representing the city, and one appointed jointly by both governments) governs each authority. The authority may fix rates, rentals, fees, and charges, accept the proceeds of city or county taxes, and, after voter approval, issue bonds.

### **Joint Solid Waste Service Agencies**

These agencies are created by intergovernmental agreement between any two or more governments. The composition of the agency governing body is specified in the agreement creating the agency. The agencies may impose license and permit fees, receive revenue for services rendered under contract, and issue revenue bonds.

### **Joint Transit Agencies**

These agencies are created by agreement between one or more cities and other public agencies. A board of trustees, composed according to terms of the agreement creating the agency, governs the agency. The agency may impose fees and charges for its facilities, receive contributions from participating governments, and accept state and federal grants. Participating governments may issue bonds on behalf of the agency after voter approval. The Des Moines Metropolitan Transit Authority is one of the agencies created under this law.

### **Joint Water Utilities**

These utilities are created by joint resolution of two or more cities, after referendum. The composition of the utility board is specified in the resolution creating the utility. The utility may collect rates and charges for its services, issue revenue bonds, and receive the proceeds of city tax levies. No joint water utilities were reported to be in existence as of June 2002.

### **Levee and Drainage Districts**

Levee and drainage districts may be formed by the county board of supervisors on petition of the landowners after an engineer's report and a public hearing. An elected board of three supervisors or trustees governs each district. These districts may issue bonds and levy benefit assessments. Drainage subdistricts may be established within these districts, but they have no separate governing body and are not counted as separate governments. Levee and drainage districts under the management of

county boards of supervisors or county boards of drainage commissioners are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Library Service Areas**

A 1975 law divides the state into seven regions to provide supportive library services to existing public libraries and to individuals with no other access to public library service. Each library service area consists of seven elected trustees. Library service areas may receive state funds, may contract out with other libraries, and may require contributions from local governments served as a condition for providing services to those governments.

Prior to changes in legislation in 2001, library service areas were formerly known as regional library boards.

### **Metropolitan Area Solid Waste Disposal Agencies**

These agencies are created by a joint agreement between participating counties and municipalities to provide solid waste disposal facilities. Each agency is governed by a board consisting of representatives of each government served. The agency may fix charges for its services and may issue revenue bonds.

### **Quad Cities Interstate Metropolitan Authority**

This authority is described under "Illinois—Special District Governments."

### **Real Estate Improvement Districts**

These districts are created upon petition of property owners to a county or city governing body, followed by a public hearing and referendum. They are governed by a board of elected trustees. These districts may levy property taxes and special assessments, and may fix charges for services. They may issue general obligation and revenue bonds.

### **Rural Water Districts**

Rural water districts are established by the county board of supervisors on petition of property owners and after hearing. An elected board of directors governs each district. The district may fix rates, accept federal grants, and issue revenue bonds.

### **Sanitary and Sanitary Sewer Districts**

Districts to construct, maintain, and operate a sewer system may be formed by the county board of supervisors on petition of voters after a public hearing and local referendum. A board of trustees governs each district. Three trustees are appointed by the county supervisors from the five candidates receiving the largest popular vote; thereafter, trustees are elected.

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Sanitary and sanitary sewer districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates and charges.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are established by the State Soil and Water Conservation Committee after petition and after hearing. An elected board of five commissioners governs each district. A district may require contributions from landowners for services and may accept state and federal contributions. Soil and water conservation subdistricts are dependent activities of the soil and water conservation district creating them, and are not counted as separate governments. Subdistricts may be established within a soil and water conservation district to provide for watershed protection and flood prevention. The board of the establishing district administers the subdistrict, and may levy ad valorem taxes and benefit assessments for these purposes.

Soil conservation and flood control districts are established by the county board of supervisors with the approval of the commissioners of any soil and water conservation district and of the state conservation commission and the department of natural resources. Each soil conservation and flood control district is governed by an elected board of trustees. These districts may issue bonds and levy special benefit assessments, and they have financing powers granted to levee and drainage districts. For soil conservation and flood control districts managed by the county board of supervisors, see “Subordinate Agencies and Areas,” below.

### **Special Land Use Districts**

These districts to preserve sites of historical or cultural significance are established by petition of the voters after public hearing and referendum. A board of seven elected trustees governs each district. The districts may levy ad valorem taxes.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Iowa that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas,” i.e., entities that serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served. In Iowa, the only county-related entities of this kind are the “townships” discussed in detail above.

**Iowa Finance Authority (state).** This authority was established to provide mortgage credit for low and moderate income housing. It also provides loans to small businesses, and finances sewage treatment projects. The authority is governed by a board of nine members appointed by the governor with the consent of the Senate. The authority may fix fees and charges, receive appropriations, gifts, grants or loans, make mortgage loans, and issue revenue bonds.

Other examples include:

#### **State**

Iowa Advance Funding Authority  
Iowa Agriculture Development Authority  
Iowa Business Development Finance Corporation  
Iowa Economic Protective and Investment Authority  
Iowa Higher Education Loan Authority  
Iowa Lottery Board  
Iowa Seed Capital Corporation<sup>3</sup>  
Iowa Railway Finance Authority  
Iowa Student Loan Liquidity Corporation  
Iowa Tobacco Settlement Authority  
Mississippi River Parkway Commission  
Missouri River Preservation and Land Use Authority  
Wallace Technology Transfer Foundation<sup>4</sup>

#### **County**

Agricultural extension districts and councils  
Airport authorities (single-county)  
Airport commissions (single-county)  
County conservation boards  
County enterprise commissions  
County public hospitals  
District health departments  
Highway drainage districts  
Levee drainage districts and improvements under management of county board of supervisors or county board of drainage commissioners  
Library districts  
Secondary road assessment districts  
Soil conservation and flood control districts under management of county boards of supervisors  
Special assessment and joint special assessment districts  
Townships  
Veterans Affairs Commissions

#### **Municipal**

Airport authorities (single-city)  
Airport commissions (single-city)  
Housing authorities governed by city council

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<sup>3</sup>Authorizing legislation for the Iowa Seed Capital Corporation was repealed in 2001.

<sup>4</sup>Authorizing legislation for the Wallace Technology Transfer Foundation was repealed in 1999.



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Joint electrical utilities  
Library districts  
Municipal improvement districts  
Revitalization areas  
Unified law enforcement districts  
Urban renewal agencies

**Private associations**

The rural electric cooperatives in Iowa are classified for census purposes as private cooperatives. They are not

counted as governments. Iowa laws also provide for various types of local areas for election purposes and administration of justice.

# Kansas

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Kansas ranks 5th among the states in number of local governments, with 3,887 as of June 2002.

## **COUNTY GOVERNMENTS (104)**

The entire area of the state is encompassed by county governments except for Wyandotte County. The county governing body is called the board of county commissioners. Effective October 10, 1997, Wyandotte County and the city of Kansas City consolidated to form one government. The Unified Government of Wyandotte County and Kansas City is counted as a municipal government, rather than as a county government, in census reporting.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,926)**

The 1,926 subcounty general purpose governments in Kansas comprise the 627 municipal (city) governments and the 1,299 township governments.

### **Municipal Governments (627)**

All of the municipal governments in Kansas are locally designated as cities. Cities are divided by general law into the following size classes:

- First class—15,000 inhabitants or more
- Second class—2,000 to 14,999 inhabitants
- Third class—fewer than 2,000 inhabitants

However, second class cities may continue as such until they reach a population of 25,000, when they are required by law to become first class cities; similarly, third class cities may remain as such until they reach a population of 5,000. A 1963 law specifies a minimum population requirement of 300 or more inhabitants for incorporation or 300 platted lots each served by water and sewer lines owned by a nonprofit corporation. Also, a territory designated as a national landmark by the Congress of the United States may incorporate without meeting other requirements for incorporation. Population in existing cities may fall below designated population minimums for their class designation without falling back in class. Third class cities exist within township areas, but first and second class cities exist outside the area of any township.

Effective October 10, 1997, Wyandotte County and the city of Kansas City consolidated to form one government. The Unified Government of Wyandotte County and Kansas City is counted as a municipal government in census

reporting. The cities of Bonner Springs and Edwardsville within the Wyandotte County area remain separately incorporated; however, the two municipalities are a part of county electoral districts for the election of the board of commissioners of the unified government. The two municipalities receive services that previously were provided by the county government, are a part of the county-wide emergency dispatch system, and participate in various interlocal agreements with the unified government.

### **Township Governments (1,299)**

The entire area of Kansas is covered by townships except for areas where first and second class cities exist. In recent years, a number of township governments in Kansas have become inactive. Activities of these inactive townships are assumed by the respective county government and the inactive townships are not counted as governments for census purposes. All or only part of the townships within a county area may become inactive. At present, active township governments exist in 95 of the 104 Kansas counties. All townships within Wyandotte County became inactive effective October 10, 1997, when the Unified Government of Wyandotte County and Kansas City was formed.

## **PUBLIC SCHOOL SYSTEMS (324)**

### **School District Governments (324)**

The following types of school districts in Kansas are counted as separate governments for census purposes:

- Unified school districts
- Community college districts
- Municipal universities

An elected board of education, or "school board," governs each unified school district, except for the Fort Leavenworth School District. The board of that district is appointed by the commanding general of Fort Leavenworth. An elected board of trustees governs each community college district.

Municipal universities are governed by boards of regents, with four members appointed by the mayor with approval of the governing body of the city, three members appointed by the Governor, one member selected by the state board of regents from its membership, and the mayor of the city serving ex officio. Washburn University of Topeka was the only municipal university reported in

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operation as of fiscal year 2002. The board of regents of Washburn University of Topeka may impose a county wide retailers' sales tax. Kansas statutes also provide for municipal universities whose taxing district encompasses an entire county, but none were reported in operation as of fiscal year 2002.

All school district governments in Kansas may levy ad valorem school taxes and issue bonds with the approval of the voters.

### **Dependent Public School Systems (0)**

Kansas has no dependent public school systems.

### **Other Educational Activities**

Agencies providing special education and related services may be established by an "interlocal agreement" between two or more school districts. A board of directors governs each such agency; the number of representatives from each participating school district is specified in the agreement. The agency may receive contributions from participating school districts, and state and federal grants. These agencies are classified as joint agencies of the participating school districts, and are not counted as separate governments. As of fiscal year 2002, there were 18 interlocal agencies of this type reported in operation.

Area vocational-technical schools are established by one or more boards of school districts operating a high school, a community college, or a state or municipal institution of higher learning, subject to plan approval by the Kansas State Board of Education and following public hearing. Beginning with the 2004-05 school year, application for approval will be made to the Kansas State Board of Regents. A board of control administers each area vocational-technical school; it may be the board of the school district in which the school is located, or one or more representatives from the school board of each participating school district. Community college districts that operate area technical schools may levy local ad valorem taxes to finance the establishment, conduct, and administration of vocational education courses. Amendments to the law in 1994 provide that an area vocational school or an area vocational-technical school may be converted to, established as, and designated as a technical college with the approval of the state board of regents. The governing body of a technical college is the board of the former area vocational school or the board of control of the former area vocational-technical school. Technical colleges are authorized to confer the associate of applied science degree. For census reporting, area vocational-technical schools are classified as educational service agencies of the participating school districts, and are not counted as separate governments. As of fiscal year 2002, there were four area vocational-technical schools, all using the designation of "technical school" in their names and six technical colleges reported in operation. In addition, five community colleges were operating technical schools.

Educational service centers may be established by agreement between two or more school districts. A board of directors, appointed according to terms specified in the agreement, administers each center. The participating school districts contribute funds for the support of the centers. For census purposes, educational service centers are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. There were nine educational service centers reported in operation as of fiscal year 2002.

Special education cooperatives are formed by agreement between two or more school districts. One of the participating districts sponsors the programs of the cooperative under the agreement; the other participating districts make contributions to the cooperative under contract. These cooperatives are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of fiscal year 2002, there were 23 special education cooperatives reported in operation.

The Kansas City Public Library was established by special act and resolution of the board of the Unified School District 500. The library is governed by the board of education, ex officio. The board of education may levy ad valorem taxes on behalf of the library.

### **SPECIAL DISTRICT GOVERNMENTS (1,533)**

Kansas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Boards of Public Utilities (in Cities Having Over 100,000 Population)**

These districts are established by the legislature to supply water and electric power. An elected board of commissioners governs the district. The district may fix water and electricity fees and, after voter approval, issue bonds. In addition, a city served by a board of public utilities may transfer control and operation of its municipal airport to the board. The Kansas City Board of Public Utilities is the only entity organized under this law.

#### **Cemetery Districts**

The following types of cemetery districts are counted as governments for census purposes:

**Cemetery district associations**—established by petition of voters to the county commissioners or by resolution of the county commissioners after a hearing; governed by elected directors.

**Cemetery districts (joint city and township)**—composed of a second or third class city in conjunction with one or more townships and established by petition of voters to the county commissioners and resolution by the city governing body, with administration by a board of trustees composed of the township trustees and the city mayor.

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**Cemetery districts (township)**—established by petition of voters to the county commissioners plus resolution adopted by township; governed by elected directors.

**Cemetery districts (abandoned cemeteries)**—established by resolution passed by the governing body upon petition of voters and governed by a board of trustees composed of township trustees and mayor.

All of the above types of cemetery districts may levy an ad valorem tax. Cemetery district associations may issue bonds.

### **City-County Airport Authorities**

In any county with a population between 125,000 and 200,000, an authority may be established by referendum to acquire, operate, and develop a surplus U.S. Air Force base. A board of five directors governs each authority, comprised of two appointed by the county commissioners and three appointed by the mayor. The authority may levy ad valorem taxes, fix charges, and issue bonds. The Metro Topeka Airport Authority was formed under this act.

### **Community Building Districts**

General law authorizes any city of the third class together with its surrounding area to be organized as a community building district on petition of voters to the board of county commissioners. An elected board of directors governs each district. The districts may levy ad valorem taxes.

### **Conservation Districts**

These districts are established upon petition of land occupiers to the Kansas State Conservation Commission, after referendum. A board of five elected supervisors governs each district. The districts may require contributions and accept Federal, state, and county assistance. County grants may be made from either the county general fund or a special county tax levy.

### **Drainage Districts**

There are four general laws authorizing drainage districts in Kansas. A 1905 law provides for establishment by the county commissioners on petition of taxpayers; two 1911 laws provide for establishment by the district court on petition of landowners; and a 1963 law authorizes joint drainage districts in two or more counties upon petition of landowners filed with the secretary of state, plan approval by the chief engineer of the Kansas State Division of Water, and referendum. The joint drainage districts and those established under the 1905 law are governed by elected boards of directors, while under the 1911 laws, administration is either an elected board of supervisors or an elected board of directors, depending on the particular statute under which the district was established. Each of these types of districts may levy ad valorem taxes or benefit assessments. Bond issues must be approved by the voters.

### **Ground Water Management Districts**

These districts are established on petition of users to the chief engineer of the State Division of Water Resources and the secretary of state. Establishment is subject to plan approval and district referendum. An elected board of directors governs each district. The district may levy special assessments, fix charges for its services, and, after voter approval, issue bonds.

### **Hospital Districts—1984 Law**

Districts to provide hospital facilities are established by petition to the board of county commissioners. An elected board governs the district. The district may fix rates and fees, levy ad valorem taxes, accept grants and gifts, and, with voter approval, may issue bonds. Hospital districts organized under former laws repealed in 1984 may continue to operate under provisions of this 1984 law.

### **Housing Authorities**

Housing authorities may be created by resolution of the city or county governing body. The authority commissioners are appointed by the mayor or the board of county commissioners. Housing authorities may fix rentals, accept federal and local contributions, and issue bonds.

As an alternative, cities may exercise the powers of a housing authority. In cities exercising this option, the housing authority is not counted as a separate government.

### **Improvement Districts**

Districts for the purpose of planning and constructing public works and improvements necessary for public health, convenience, or welfare are formed on petition of taxpayers to the county commissioners and after public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes and special benefit assessments. Improvement districts may also receive federal aid, charge rates and fees, and issue bonds.

### **Industrial Districts**

Under general law, industrial districts may be established by the board of county commissioners on petition of landowners and after a public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes, accept grants, and issue bonds.

### **Irrigation Districts**

Irrigation districts may be established under an 1891 law on petition of landowners to the board of county commissioners, or a 1941 law requiring petition to the Division of Water Resources of the State Board of Agriculture and a public hearing. An elected board of commissioners administers each district under the 1891 law; an elected board

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of directors governs each district under the 1941 law. Both types of districts may collect rates and charges, levy taxes on the lands benefited, and issue bonds with the approval of the voters.

### **Johnson County Park and Recreation District**

The budget of this district is now subject to county approval. Therefore, this district is no longer counted as a special district government. See “Subordinate Agencies and Areas,” below.

### **Joint Port Authorities**

Joint port authorities may be created by agreement between any combination of cities and/or counties. Composition of the appointed board of directors is specified in the agreement. These authorities may receive grants, issue revenue bonds, and, subject to referendum, levy ad valorem taxes.

Authorities serving a single city or county are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

### **Kansas City Area Transportation Authority**

This authority is counted under “Missouri—Special District Governments.”

### **Kansas and Missouri Metropolitan Culture District**

This district is counted under “Missouri—Special District Governments.”

### **Kansas Municipal Energy Agency**

This agency is now listed under “Municipal Energy Agencies.”

### **Library Districts**

Kansas statutes authorize the following types of library districts:

**Library boards in Hutchinson and Salina.** These three library boards operate under special provisions not applicable to other library boards. Each of these three boards is appointed by the mayor with the consent of the council. The directors may levy an annual ad valorem tax.

**Library boards in third class cities and townships.** These districts may be created on petition of voters to the board of county commissioners after referendum. A board of elected directors governs each district. The districts may levy ad valorem taxes and issue bonds upon voter approval.

**Regional library system boards—1965 Law.** Any one or more local library boards may petition the State Library Advisory Commission for establishment of a regional

library system board. The counties and the member libraries to be served are specified in the petition. The system board consists of one or more representatives of each member library board, and one or more representatives appointed by the Governor to represent areas within the system boundaries but not served by a member library board. Regional library system boards may accept state and federal grants and may levy ad valorem taxes.

**Topeka and Shawnee County Library District.** This library district was created following resolution of the board of trustees of the Topeka public library and confirmation by referendum. The board of trustees is comprised of ten members, seven of whom are appointed by the governing body of Topeka and three of whom are appointed by the board of county commissioners. The district may levy ad valorem taxes, receive state and federal appropriations and grants, and subject to referendum may issue general obligation bonds.

The Kansas City Public Library is discussed under “Other Educational Activities” above.

### **Municipal Energy Agencies**

Agencies to provide electric utilities and energy projects are established by an agreement between two or more municipalities; a referendum is required only if voters petition for one. A board of directors governs each agency; the composition is specified in the agreement creating the agency. An agency may fix rates and charges for its services, and may issue revenue bonds. The Kansas Municipal Energy Agency was created under this law.

### **Public Building Commissions**

Public building commissions may be established by ordinance by any city or county to acquire public buildings and lease them to other governments. The composition of the commission is specified in the establishing ordinance. A commission may fix rates, rentals, and charges. After providing voters an opportunity to petition for a referendum, a commission may issue revenue bonds.

### **Public Wholesale Water Supply Districts**

Any county, township, city, town, water district, or state agency may form a district of this type by agreement, subject to approval by the attorney general. The sponsoring governments appoint the members of the district governing body. The districts may collect fees and charges, accept grants and gifts, and issue revenue bonds.

### **Reading Fire Benefit District**

This district was created by resolution of the board of county commissioners upon petition of voters. An elected board of directors governs the district. The board of directors may levy ad valorem taxes and issue bonds.

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## Watershed Districts

These districts are established by petition of landowners to the secretary of state and chief engineer of the Division of Water Resources of the State Board of Agriculture after referendum. An elected board of directors governs each district. The districts may levy an ad valorem tax and special benefit assessments, and issue bonds after voter approval.

## Water Supply Districts

Kansas statutes authorize the following types of water supply districts:

**Rural water districts—1957 Law.** Districts organized under this law are created on petition of landowners to the board of county commissioners and after public hearing. An elected board of directors governs each district. The districts may levy benefit assessments, accept federal aid and gifts, and issue revenue bonds.

**Rural water supply districts—1941 Law.** Districts organized under this law are established by petition of landowners to the board of county commissioners. The landowners within the district constitute the district board of directors. The district may levy benefit assessments and may issue bonds.

**Water Assurance Districts—1986 Law.** Districts to provide water from Army Corps of Engineer operated reservoirs are established by petition to the secretary of state, and with the approval of the chief engineer of the Kansas Water Office and subject to referendum. An elected board of directors governs each district. The district may impose charges. The Kansas Water Office may issue revenue bonds for reservoir projects, payable through revenue obtained from contracts with the district.

**Water supply and distribution districts in Franklin, Johnson, Miami, and Wyandotte Counties.** Boards organized under this law are established by the county commissioners on petition of the voters and after a public hearing. An elected district board governs each district. The districts may fix water rates and issue revenue bonds after voter approval.

**Waterworks boards in cities over 15,000 population with an adjacent military reservation.** This law applies to the city of Leavenworth. Boards under this law are established by petition to the city clerk, after referendum. The waterworks board is elected. The board may fix rates. Bonds, which require voter approval, are issued in the name of the city.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Kansas that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Kansas Turnpike Authority (state).** This authority was established by special act. The authority board consists of two members appointed by the governor with the consent of the senate, plus the state secretary of transportation and the chairpersons of the senate committee on transportation and utilities and the house transportation committee, ex officio. The authority may collect tolls and charges, and issue revenue bonds.

**Urban renewal agencies (municipal).** These agencies are created by resolution of the municipal governing body. A board of commissioners appointed by the mayor with the consent of the governing body administers each agency. The sponsoring municipality may appropriate funds, levy ad valorem taxes and special assessments, issue bonds for urban renewal purposes, and accept contributions from the federal government and other sources.

Other examples include:

### State

Capitol Area Plaza Authority  
Extension districts  
Information Network of Kansas  
Kansas, Inc.  
Kansas Development Finance Authority  
Kansas Technology Enterprise Corporation  
University of Kansas Hospital Authority

### County<sup>1</sup>

Benefit districts for fire protection, street lights, storm and sanitary sewers, and road improvement (county-created)  
Benefit road districts  
County extension councils

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<sup>1</sup>Authorizing legislation for the following types of districts has been repealed: Ambulance districts (in 1988); area-wide sewage disposal districts—1975 law (in 1983); county sewer districts—2945 and 1953 laws (in 1983); county storm and sanitary sewer districts (in 1983); and sewer districts—1927 law (in 1983).

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County fairs  
▪County fire districts  
County hospital boards—1984 law  
County library boards  
County park boards of trustees  
County port authorities  
County sports authorities  
Fire Districts in Johnson County  
Johnson County Park and Recreation District  
Johnson County Wholesale Water Supply District  
▪Joint county fire protection districts  
Levee districts  
Regional library boards—1951 law  
Rural Housing Incentive Districts  
Sewer districts  
▪Storm drainage districts  
▪Water districts (counties of fewer than 100,000 inhabitants and adjoining a federal reservoir flood control project)  
Zoning districts

### **Municipal**

Airport authorities (cities with 250,000 or more inhabitants)  
Benefit districts for sidewalk, street, or alley improvements, sewers, and parking stations (city-created)  
Business improvement districts  
City library boards (except Hutchinson, Salina, and Topeka)

City port authorities  
Hospital boards in first and second class cities  
Housing authority (under city government)  
Joint storm drainage districts  
Lighting districts  
Metropolitan transit authorities  
Municipal improvement districts (Lawrence)  
Municipal parking authorities  
Municipal port authorities  
Municipal transit systems  
Natural gas authorities  
Public airport authorities  
Recreation commissions  
Redevelopment districts—1989 law  
Rural housing incentive districts  
Self-supported municipal improvement districts  
Sewerage or drainage districts  
Storm drainage districts (first class cities with 50,000 or more inhabitants)  
Zoning districts

### **Township**

Benefit districts for fire protection and lighting (township-created)  
Regional library boards  
Special fire protection districts  
Township library boards  
Township sewerage districts  
  
Kansas statutes also provide for various types of local areas for election purposes and administration of justice.

# Kentucky

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Kentucky ranks 22nd among the states in number of local governments, with 1,439 as of June 2002.

## **COUNTY GOVERNMENTS (119)**

The entire area of the state is encompassed by county governments except for the area of the former county of Fayette. Effective January 1, 1974, Fayette County consolidated with the City of Lexington to form a single governmental entity known as “Lexington-Fayette Urban County.” Effective January 6, 2003, the city of Louisville and Jefferson County consolidated into the Louisville-Jefferson County Metro Government. These two governments are counted as municipal governments, rather than as county governments, in census reporting.

Counties are governed by a fiscal court composed of the county judge/executive and the justices of the peace or the county judge/executive and three elected county commissioners. The county judge/executive is an elected official who is a member of and the presiding officer of the fiscal court. Counties operate under home-rule.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (424)**

### **Municipal Governments (424)**

Municipal governments in Kentucky are the cities. The cities are classified by the legislature. The classification of cities includes urban counties and first- through sixth-class cities. No city may be changed from one class to another except by legislative action. Communities must have 300 or more inhabitants to incorporate. Cities of the first class may operate under home-rule.

The “unincorporated urban places” in Kentucky are geographical areas only, without associated governmental structure. They are not counted as governments.

### **Township Governments (0)**

Kentucky has no township governments.

## **PUBLIC SCHOOL SYSTEMS (176)**

### **School District Governments (176)**

The following types of school districts in Kentucky are counted as separate governments for census purposes:

#### County school districts

##### Independent (city) school districts

The county school districts encompass the entire area of the county except for localities within an independent school district. The independent school districts, by contrast, usually embrace cities of the first five classes, although some cities, including Louisville, are served by county school districts. An elected board of education governs each school district. The board may determine the amount of local school tax levies and may issue general obligation bonds with the approval of the voters.

##### **Dependent Public School Systems (0)**

Kentucky has no dependent public school systems.

##### **Other Educational Activities**

A municipal university may be established by a first-class city. The city board of alderman may levy taxes, make annual appropriations of general revenues, and, upon voter approval, issue revenue bonds for the support of the municipal university. The University of Louisville, which operated under this law, is now part of the state system of higher education.

General law provides for municipal colleges in second-class cities administered by boards of trustees appointed by the mayor and the legislative body of the city. For the support of the college, the city governing body may levy taxes with voter approval, appropriate funds, and issue bonds. A municipal college is classified, for census purposes, as a dependent agency of the city it serves. It is not counted as a separate government.

A municipal college support district may be established by the fiscal court of a county in which such a municipal college is located to provide for a tax levy outside the city area. Such a district is classified as a dependent agency of the county government and is not counted as a separate government.

In addition, boards of education in cities of the second class may establish or acquire junior colleges and levy ad valorem taxes for their support upon voter approval. These are classified as part of the school district operating them and are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (720)**

Kentucky statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.



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## **Ambulance Service Districts**

Districts of this type are established by county ordinance after voter petition and approval by the fiscal court. As an alternative, these districts may be established by ordinance without petition. Each ambulance service district is governed by a board of directors representing the counties and cities served; the number of directors selected by the governing body of each county or city is determined by statute. The district may levy ad valorem taxes and set service charges.

## **Breaks Interstate Park Commission**

This commission is counted under “Virginia—Special District Governments.”

## **Conservation Districts**

Conservation districts may be formed by the state soil and water conservation commission on petition of landowners in the area of the proposed district and after public hearing and referendum of property owners. A board of seven supervisors governs each district; the initial board includes three supervisors appointed by the state soil and water conservation commission and four elected supervisors. Their successors are elected. The districts may require contributions from landowners for services rendered. A district may request operating funds from the fiscal court through the levy of a mileage tax or from the county’s general funds.

Watershed conservancy districts may be formed as subdistricts of a conservation district upon petition, hearing, and referendum. Subject to the approval of the conservation district board, the elected board of directors of these watershed conservancy districts may levy ad valorem taxes and special assessments and issue bonds.

Agricultural districts for the preservation of farm land may also be created. These districts are governed by the conservation district supervisors in an ex officio capacity and are thus classified as dependent activities of the conservation district. They are not counted as separate governments.

## **Drainage Districts**

Kentucky law provides for the organization of any of the following types of drainage districts that are counted as governments:

Drainage, levee, and reclamation districts—act of 1918  
Drainage districts—act of 1912

Under the 1918 law, drainage, levee, and reclamation districts are established by the county. An elected board of commissioners governs each district. The districts may levy assessments and issue bonds.

Governments—Individual State Descriptions

Under the 1912 law, drainage districts are established by county ordinance after voter petition and approval by the fiscal court. An elected board of commissioners governs each district. These districts may levy assessments and issue bonds.

Kentucky laws also provide for drainage corporations, listed below under “Subordinate Agencies and Areas.”

## **Emergency Service Boards**

These boards are authorized in counties with a county-wide fire protection district and an interlocal agreement to provide fire service to the largest city in the county. Multi-county boards are authorized where at least one county meets the requirements. The boards replace existing fire protection, ambulance, or rescue squad districts. The boards are created by action of the fiscal courts of the participating counties. The board of directors is appointed by the county judge/executive(s) with the approval of the fiscal court(s). The boards may levy taxes. In addition, the participating counties may levy taxes for the benefit of the district. Upon dissolution, the fire protection, ambulance, or rescue squad districts replaced resume existence.

## **The Falls of the Ohio Interstate Park Commission**

The Falls of the Ohio Interstate Park Commission, the jurisdiction of which extends into Indiana, was authorized by interstate compact. The commission consists of three commissioners appointed by the Governor of each of the two states. One of the Kentucky members is the Lieutenant Governor. This commission may issue revenue bonds and fix and collect fees. This commission was not reported in operation as of June 2002. Authorizing legislation for this commission has been repealed by Indiana.

## **Fire Protection Districts**

Kentucky law provides for the organization of two types of fire protection districts—fire protection or volunteer fire department districts (established by order of the county judge/executive upon petition of voters). Both types of districts are governed by boards of trustees consisting of three members appointed by the county judge/executive and four members elected. District boards may levy ad valorem taxes. Both types of districts also may provide ambulance services.

Fire protection subdistricts may be created within the area of an existing fire district upon petition of landowners to the fiscal court. Subdistricts are governed by the fire protection district board, ex officio, and are not counted as separate governments.

For fire protection districts established by and governed by water district boards, see “Water Districts,” below.

## **Flood Control Districts**

Flood control districts are created by the state commissioner of natural resources and environmental protection after petition of landowners and a public hearing. A board

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of directors governs each district and is appointed by the county judges/executives of counties in the district and the mayor of any first-, second-, or third-class city within the district. The number of directors representing each member county or city is specified by statute. These districts may issue bonds and levy an annual ad valorem tax.

### **Hospital Districts**

Hospital districts are established by the secretary for the cabinet of health services after petition of the voters to the county judge/executive with the approval of the fiscal court. The governing body is a district board appointed by the county judge/executive with the approval of the fiscal court. In districts located in two or more counties, the board consists of at least one but not more than four members from each county based on population. Additional members are recommended by the secretary for the cabinet of health services for appointment by the county judge/executive, if necessary, to provide for a five-member board. Hospital district boards may issue revenue bonds, fix and collect charges for services, and levy ad valorem taxes.

### **Housing Authorities**

Three of the four types of housing authorities authorized in Kentucky—county, regional, and city-county housing authorities—are counted as special district governments. Housing authorities may be established by resolution of the respective city or county governing bodies. The respective city or county governing bodies also appoint the housing authority commissioners. These housing authorities may issue bonds and establish and collect rentals and charges.

Municipal housing authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Joint Water Commissions**

Commissions for the joint supply of water may be formed by two or more cities, two or more water districts, or any combination of cities, water districts, and water associations. The commission is composed of members appointed by the participating entities. The commission may fix and collect fees and may issue revenue bonds.

### **Land Bank Authorities**

Authorities to acquire tax delinquent property to provide housing and industries within a county are created by an interlocal agreement between any city, county, local school district, and the state. The authority governing body consists of one member appointed by each participating government. The authorities may fix rentals.

### **Levee Districts**

These districts are authorized in counties with fewer than 200,000 population. The districts are established by county ordinance after voter petition and approval by the

fiscal court. In addition, multicounty levee districts may be formed. The governing body, a board of commissioners, is appointed by the county judge/executive. The district board may issue bonds and levy ad valorem taxes.

### **Louisville-Jefferson County Air Pollution Control District**

This district was established under general law with special application to counties containing a first- or second-class city. The seven-member district board includes four members appointed by the county judge/executive and three members appointed by the mayor of Louisville. The district may certify each year the amount of ad valorem tax revenue it needs.

Other air pollution control districts in Kentucky are governed by the county governing body ex officio and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Metropolitan Sewer Districts**

Metropolitan sewer districts may be established by city ordinance to provide sewerage services in any county containing a first- or second-class city. A seven-member board governs each district; four members are appointed by the city mayor and three by the county judge/executive. The district may fix and collect rates for sewer services and may issue revenue bonds.

Construction subdistricts established by metropolitan sewer districts are dependent activities of the parent district and are not counted as separate governments.

### **Public Energy Authority of Kentucky**

This authority was created under the interlocal cooperation act by the governing bodies of the cities of Carrollton and Henderson to provide natural gas services. The authority may issue bonds.

### **Public Library Districts**

Under the 1960 and 1964 laws, public library districts may be created by one or more counties by county ordinance after voter petition and approval by the fiscal court. The governing body is a board of trustees chosen by the county judge/executive with the approval of the fiscal court from recommendations by the state department of library and archives. The districts may issue bonds and levy ad valorem taxes.

Under a 1944 law, regional libraries may be created by two or more cities or counties on the initiative of the governing bodies or may be created after voter petition and referendum. A board of trustees, appointed by joint action of the county boards of member counties, governs each

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district. Their fiscal needs are met by county appropriations; the amount to be contributed by each member county is in proportion to the assessed valuation of the county.

Single-county and single-city public libraries created under the 1944 laws are not counted as separate governments. Public libraries established prior to June 13, 1944, are considered as operating under the authority of the 1944 law. See “Subordinate Agencies and Areas,” below.

### **Public Road Districts**

These districts may be established in any county containing a first-, second-, third-, or fourth-class city by county ordinance after voter petition and approval of the fiscal court. A board of directors appointed by the county judge/executive with the approval of the fiscal court governs each district. The district may issue bonds and levy special assessments.

### **Red Fox Tri-County Cooperative Corporation**

This entity was created to design, construct, and operate the Red Fox Golf Course and promote tourism in Knott, Letcher, and Perry counties. The ten-member board of directors includes appointees by the counties and the Governor, plus state officials *ex officio*. The entity may fix and collect fees.

### **Regional Park Authorities**

These authorities are created by the fiscal courts of two or more counties or by voter petition and majority vote in each participating county. The authorities are governed by a board of directors consisting of three citizens from each participating county appointed by the fiscal courts. Each fiscal court chooses from a list of candidates provided by the cities within the county and by the county planning commission if one exists. The authorities may levy taxes with voter approval and issue bonds.

### **Rescue Squad Districts**

These districts are created by action of the fiscal court. The board of directors is appointed by the county/judge executive, the mayor of an urban-county, or the chief executive of another government. All appointments require the approval of the legislative body of the jurisdiction. The districts may levy taxes.

### **Riverport Authorities**

These authorities may be created by one or more cities or counties with the approval of the state transportation cabinet. The authorities are governed by a board of directors appointed by the creating governments. The authorities may issue bonds and may fix and collect fees. The participating governments may levy taxes for the benefit of the authorities.

### **Sanitation Tax Districts**

Sanitation tax districts may be established in counties with cities of the first class. A board of five members appointed by the county judge/executive with the approval of the fiscal court governs each district. The districts may levy *ad valorem* taxes.

### **Sewer Construction Districts**

Sewer construction districts may be established by county judge/executive of any county having a metropolitan sewer district, upon petition of landowners. A board of commissioners, appointed by the county judge/executive with the approval of the fiscal court, governs each district. The districts may levy benefit assessments and issue bonds.

Construction subdistricts established by metropolitan sewer districts are classified for census purposes as adjuncts of the parent district and are not counted as separate governments.

### **Solid Waste Management Districts**

Districts of this type are established by one or more counties by county ordinance after voter petition and approval by the fiscal court. The composition of the board of directors is determined by the fiscal court: (1) the district board may consist of the county judge/executive of each county in the district plus the mayor of the most populous city in each of these counties or (2) the district board may be appointed by the county judge/executive subject to confirmation by the respective fiscal court. Solid waste management districts may fix and collect fees, levy *ad valorem* taxes, and issue bonds. Districts established prior to June 17, 1978, may be named “garbage and refuse districts.”

### **Transit Authorities**

Transit authorities encompassing two or more counties or cities may be established by joint resolution of the participating governments. A board appointed by the participating governments governs each authority. Transit authorities may set fares and other charges and issue bonds. In addition, the governments served by a transit authority may, with voter approval, levy *ad valorem* taxes for the benefit of the authority. The Transit Authority of Northern Kentucky (serving Boone, Campbell, and Kenton counties), the Transit Authority of River City (serving the Louisville area), and the Fulton City-Fulton County Transit Authority were established under this law.

Transit authorities serving only one county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Urban Service Districts**

A general law of 1960 provides for the establishment of these districts by the fiscal court, after petition of the voters, for any of the following purposes: police and fire protection; construction and maintenance of streets, alleys,

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and walks; library services; garbage and trash collection and disposal; street lighting and cleaning; parks and playgrounds; and sewer, drainage, and sewage treatment services and facilities. A council, elected by the voters, governs each district. The district may fix and collect fees for services and may levy assessments.

### **Water Districts**

After a finding of need by the Public Service Commission of Kentucky, districts for acquiring, maintaining, and operating water facilities and sewage disposal systems are established by the fiscal court after petition of landowners and public hearing. The county judge/executive appoints a board of commissioners for each district. The district board may issue bonds, levy benefit assessments, and fix and collect fees. These districts also may acquire and operate gas distribution systems if the primary supply is within the district or county except in counties with cities of the first class. The districts may establish fire protection districts coterminous with the establishing district and administered by the water district board. For fire protection districts governed by a separate board, see "Fire Protection Districts," above.

### **West Fork Drakes Creek Dam and Reservoir Interstate Authority**

This authority was created by a 1990 special act to build a dam across the west fork of Drakes Creek. A board of nine directors consisting of appointed representatives of participating local governments in Kentucky and Tennessee governs the authority. The authority may fix rentals and fees and issue revenue bonds. This authority was not reported in operation as of June 2002.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Kentucky that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

**Joint sewer agencies (county or municipal).** These agencies to provide sewer and drainage facilities are established jointly by the governing body of a second-class city and the governing body of the county within which the city is located. An administrative board selected by the city and county governing bodies governs the agency. Agency revenues are from rates, rentals, and charges fixed by the city and county governing bodies acting jointly. Bond issues require the approval of the city and county governing bodies.

**Kentucky Housing Corporation (state).** This agency was created to provide mortgage credit for low- and moderate-income housing. The corporation is governed by a 14-member board of directors consisting of eight members appointed by the Governor, plus the Lieutenant Governor, the secretary of finance and administration, the commissioner for local government, the secretary of the revenue cabinet, the attorney general, and the secretary of the cabinet for economic development. The corporation may fix and collect fees in connection with its loans and issue revenue bonds.

**Municipal housing authorities (municipal).** Each of these authorities is created by the city governing body. The authority board consists of the mayor of the city plus members appointed by the mayor with the approval of the city governing body. The sponsoring city government may issue bonds for housing projects payable solely from housing authority income. The authority may charge rentals for use of facilities and accept financial and other aid from the federal and municipal governments and other public agencies (see "Special District Governments," above, for county, city-county, and regional housing authorities).

**Nonprofit corporations financing public facilities (county, municipal, or school district).** A number of nonprofit corporations have been established in Kentucky to finance public facilities. Such corporations are governed by officials selected by the county, municipal, or school district government creating the corporation. These corporations may collect rentals from the government served and may issue revenue bonds.

**State Properties and Building Commission (state).** This commission was created by act of the legislature. It consists of the Governor, the Lieutenant Governor, the attorney general, the secretary of the cabinet for economic development, the secretary of the finance and administration cabinet, and the secretary of the revenue cabinet. The commission may charge rentals for its facilities and issue revenue bonds.

**Turnpike projects (state).** The state department of transportation may construct and maintain turnpike projects, issue revenue bonds to finance the projects, and collect tolls for their use. In 1960, the Kentucky Turnpike Authority was created as a state agency to provide an alternate method for the construction and financing of turnpike projects. The authority board consists of the Governor, the Lieutenant Governor, the secretary of transportation, the state highway engineer, the secretary of finance and administration, the secretary of commerce, and the attorney general. The authority may collect tolls and rentals for its facilities and issue bonds.

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**Urban renewal and community development agencies and local development authorities (municipal or county).** These agencies and authorities may be created by resolution of the governing body of a county or municipality. Board members are appointed by the chief executive officer of the city or the county judge/executive with the approval of the city or county governing body. These agencies and authorities may issue revenue bonds.

Other examples include:

### State<sup>1</sup>

Agriculture Water Quality Authority  
Appalachian/Kentucky Artisans Gateway Center Authority  
Area development districts  
Bluegrass State Skills Corporation  
Capital Plaza Authority  
Central State Hospital Recovery Authority  
Churchill Downs Authority  
Covered wooden bridge authorities  
Early Childhood Development Authority  
East Kentucky Corporation  
Eastern Kentucky Exposition Center Corporation  
Enterprise Zone Authority of Kentucky  
Governmental Services Center Authority  
Kentucky Agricultural Finance Corporation  
Kentucky Agriculture Resources Development Authority  
Kentucky Asset/Liability Commission  
Kentucky Assistive Technology Loan Corporation  
Kentucky Authority for Educational Television  
Kentucky Center for the Arts Corporation  
Kentucky Economic Development Finance Authority  
(formerly the Kentucky Rural Economic Development Authority)  
Kentucky Economic Development Partnership (formerly the Kentucky Development Finance Authority)  
Kentucky Educational Savings Plan Trust  
Kentucky Employers' Mutual Insurance Authority  
Kentucky Grain Insurance Corporation  
Kentucky Health and Geriatric Authority  
Kentucky Health Care Improvement Authority  
Kentucky Higher Education Assistance Authority  
Kentucky Higher Education Student Loan Corporation  
Kentucky Horse Park Commission  
Kentucky Infrastructure Authority (formerly Kentucky Pollution Abatement and Water Resources Authority)  
Kentucky Local Correctional Facilities Construction Authority  
Kentucky Lottery Corporation  
Kentucky Nature Preserves Commission  
Kentucky Recycling Brokerage Authority  
Kentucky River Authority

<sup>1</sup>The East Kentucky Corporation and the West Kentucky Corporation, previously classified as special districts, were reclassified as state dependents for the 2002 Census of Governments.

Kentucky Savings Bond Authority  
Kentucky School Facilities Construction Commission  
(formerly Kentucky School Building Authority)  
Kentucky Tobacco Settlement Trust Corporation  
Kentucky Traumatic Brain Injury Trust Fund Board  
Kentucky Wood Products Competitiveness Corporation  
Mining and Minerals Trust Fund  
Northern Kentucky Convention Center Corporation  
West Kentucky Corporation

### County<sup>2</sup>

Air boards or airport authorities (county)  
Air pollution control districts  
Community improvement districts (in counties containing cities of the first, second, third, or fourth class)  
Cooperative extension service districts (sometimes called "extension districts")  
Buildings commissions  
County health boards  
District health boards  
Drainage corporations  
Independent district health departments  
Industrial development authorities  
Mental health and mental retardation taxing districts  
Neighborhood improvement districts  
Public health taxing districts  
Public libraries (single county)  
Regional jail authorities  
Sanitation districts  
Surface water drainage districts  
Tourism and convention commissions (county)  
Transit authorities (single county)  
Zoning and planning commissions

### Municipal

Air boards or airport authorities (city)  
Bridge commissions  
Industrial development authorities  
Joint park and recreation boards (joint city)  
Louisville Water Company  
Management districts (cities of the first class and urban counties)  
Management districts (cities of the second through sixth class)  
Mental health and mental retardation taxing districts  
Motor vehicle parking authorities (single city and urban county)  
Overlay districts  
Public libraries (cities of the first class)  
Public libraries (cities of the second through sixth class)  
Service districts in urban counties

<sup>2</sup>Authorizing legislation for neighborhood improvement districts was repealed in 1986, but existing districts of this type may continue in operation.

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Tourism and convention commissions (municipal)  
Transit authorities (single city)  
Zoning and planning commissions

**Joint City-County**

Air boards or airport authorities (joint city-county)  
Area planning commissions  
City-county health departments  
Industrial development authorities  
Interlocal Cooperation Act—act under which separate administrative entities are created

Joint park and recreation boards (joint city-county)  
Louisville-Jefferson County Board of Health  
Louisville-Jefferson County Regional Airport Authority  
(formerly Louisville- Jefferson County Air Board)  
Mental health and mental retardation taxing districts  
Motor vehicle parking authorities (joint county-city)  
Tourism and convention commissions (joint county-city)  
Zoning and planning commissions

Kentucky laws also provide for various types of local areas for election purposes and administration of justice.

# Louisiana

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Louisiana ranks 44th among the states in number of local governments, with 473 active in June 2002.

## **PARISH GOVERNMENTS (60)**

In Louisiana, the county governments are legally designated “parish” governments. The entire area of the state is encompassed by parish government except for the parishes of East Baton Rouge, Lafayette, Orleans, and Terrebonne. These four parishes are substantially consolidated, for governmental purposes, with the cities of Baton Rouge, Lafayette, New Orleans, and Houma, respectively. The Baton Rouge, Lafayette, New Orleans, and Terrebonne parish consolidated governments are counted as municipal governments, rather than as parish governments, in census statistics on governments.<sup>1</sup>

In Louisiana parishes with parish government, except in Jefferson Parish and Plaquemines Parish, the governing body is called the police jury. The two exceptions have parish councils. Parish governments may adopt a home-rule charter.

## **SUBPARISH GENERAL PURPOSE GOVERNMENTS (302)**

### **Municipal Governments (302)**

Municipal governments in Louisiana are the cities (municipalities having 5,000 inhabitants or more), towns (municipalities having 1,001 to 4,999 inhabitants), and villages (municipalities having 1,000 or fewer inhabitants). Minimum population for incorporation is 201. Municipal governments may adopt a home-rule charter.

### **Township Governments (0)**

Louisiana has no township governments.

## **PUBLIC SCHOOL SYSTEMS (66)**

### **School District Governments (66)**

The following types of school districts in Louisiana are counted as separate governments for census purposes:

Parish school districts  
City school districts

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<sup>1</sup>The cities of Baker and Zachary in East Baton Rouge Parish continue to exist as separate governments.

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Monroe, and Zachary were each established by special act. Both the parish and city school districts may levy taxes and may issue bonds upon voter approval.

### **Dependent Public School Systems (0)**

Louisiana has no dependent public school systems.

### **Other Educational Activities**

The Northeast Louisiana Sales Tax District was established by special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed 1 percent. It is governed by a board of commissioners composed of the president of the Monroe city school board and the presidents of the parish school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll parishes. The district is not counted as a government.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: junior college districts, school districts within parishes, school subdistricts, special education districts, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state board of education. They are governed by a board consisting of the superintendent of each member school district. Regional service centers are classified as dependent activities of the state and are not counted as governments.

The Educational Facilities Trust Fund District was established by special act for the purpose of financing school facilities. The district may levy an ad valorem property tax with voter approval, fix and collect fees, and issue bonds.

Educational facilities improvement districts are created by act of state legislature within school districts. Each is governed by a board of directors appointed by the respective school board. The districts may levy a sales and use tax with voter approval and may issue revenue bonds. These districts are dependent on the controlling school district.

Special School District 1 operates schools for exceptional children. The district was created by act of the state legislature. It is governed by the governing authority of the state department of education. Revenues are from state

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appropriations and payments from local school systems. The Special School District 1 is classified as a dependent activity of the state and is not counted as a government.

### **SPECIAL DISTRICT GOVERNMENTS (45)**

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Amite River Basin Drainage and Water Conservation District**

This district was created by special act to facilitate flood control and water resources development in the Amite River area (Ascension, East Baton Rouge, East Feliciana, Livingston, St. Helena, and St. James parishes). The board of commissioners consists of 13 members; one member is appointed by the Governor from the district at large and 12 are appointed by the Governor following nominations by members of the legislature serving that portion of each parish within the district. The board may levy ad valorem taxes with voter approval and may issue bonds.

#### **Arena Authorities and Districts (special acts)**

The Beauregard Parish Covered Arena Authority was created by special act. The authority is governed by a board consisting of the president of the police jury of Beauregard Parish and four members appointed by the legislative delegation representing the parish. The authority may fix and collect service charges.

The Vernon Parish Arena District was created by special act in 1999. The authority is governed by a board consisting of the president of the police jury of Vernon Parish, the Mayor of the City of Leesville, two members appointed by the local Lions' Club, and one member appointed by the parish's legislative delegation representing the parish. The authority may fix and collect service charges.

#### **Bayou Lafourche Fresh Water District**

This district was established by special act to provide fresh water in portions of Ascension, Assumption, and Lafourche parishes. It is governed by a board that is appointed by the police juries of the three parishes included in the district. The district may fix charges for water, levy taxes, and issue bonds with the approval of the voters.

#### **Bi-State Corridor Commission**

This commission was created by 1991 legislation to finance the construction of a highway between Red River, Bienville, Sabine, and Webster parishes in Louisiana and Columbia County in Arkansas. The commission consists of representatives of the cities and parishes served plus one member appointed by each of the Louisiana and Arkansas

highway departments. With voter approval, the commission may fix and collect taxes, except ad valorem taxes, and user fees. The state may issue revenue bonds for the authority.

#### **Cameron Parish Water and Wastewater Board for District Number 1**

This board was created by act of state legislature. The board consists of seven members appointed by the police jury of Cameron Parish. The board may set fees, issue bonds, levy special assessments, and, with voter approval, levy an ad valorem tax.

#### **Capital Area Groundwater Conservation District**

This district was authorized by special act to provide for development of groundwater resources in the parishes of East Baton Rouge, East Feliciana, Pointe Coupee, West Baton Rouge, and West Feliciana. It is governed by a board of 15 commissioners appointed by the Governor from panels submitted by various public and private agencies. The district may fix user charges.

#### **Chaplin Lake District**

Legislation authorizing this district was repealed in 1997.

#### **Chennault International Airport Authority**

This authority was established by intergovernmental agreement pursuant to 1986 legislation. The authority is governed by a board of commissioners, of whom two are appointed by Calcasieu Parish, two by the City of Lake Charles, two by the parish school board, and one by the other six. The authority may receive revenue from the sale or lease of its facilities and may, upon voter approval, levy ad valorem taxes and issue bonds.

#### **Community Center Authorities and Districts (special acts)**

The Acadia Community Center District was created by special act to build and operate a community center. The district is governed by a ten-member board of commissioners appointed by the parish. The district may levy taxes and issue bonds with voter approval. The district also may fix and collect service charges.

The West Calcasieu Parish Community Center Authority was created by special act to build and operate a rodeo arena, sports complex, or community center. The district is governed by a seven-member board. The governing authorities of the city of Sulphur, city of Westlake, city of DeQuincy, and town of Vinton each appoint one member. The governing authority of Calcasieu Parish appoints three members. The authority may fix and collect service charges.



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## **East Baton Rouge Recreation and Park Commission**

The East Baton Rouge Recreation and Park Commission was created by special act. The nine-member board of commissioners includes the mayor-president for the parish, a member of the parish school board, a member of the parish planning commission, and six members appointed by the metropolitan council. The commission may levy taxes and issue bonds with voter approval.

## **East St. Tammany Events Center District**

This district was established by 1986 legislation to acquire, construct, develop, maintain, and operate an events center. The district governing body consists of one member appointed by the mayor of the city of Slidell, three by the city council of Slidell, one by the board of aldermen of the town of Pearl River, two by police jury of the St. Tammany Parish, and two by the Greater Slidell Area Chamber of Commerce plus four members appointed by members of the state legislature. The district may fix and collect fees and rentals for its facilities and services. Upon voter approval, it may levy ad valorem taxes and special assessments and may issue bonds. The district also may levy a tax on hotel and motel rooms and overnight camping facilities.

## **Economic Development Districts (special acts)<sup>2</sup>**

These districts have been authorized by state acts to encourage economic development:

Beauregard Parish Economic and Industrial Development District  
Berwick Development District  
Catahoula Economic and Industrial Development District  
Concordia Economic and Industrial Development District  
East Carroll Economic and Industrial Development District  
England Economic and Industrial Development District (in Rapides Parish)  
Esler Industrial Development District  
Grant Economic Development District  
Hopkins Street Economic Development District  
LaSalle Economic Development District  
Morehouse Economic Development District  
North Lake Charles Economic Development District  
Northeast Economic Development District  
Ruston-Lincoln Economic Development District  
St. Landry Parish Economic and Industrial Development District  
St. Tammany Parish Economic and Industrial Development District  
Tensas Economic and Industrial Development District  
Terrebonne Economic Development District  
Tri-Parish Economic Development District (Catahoula, Concordia, and Tensas parishes)

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<sup>2</sup>Legislation authorizing the St. Landry Parish Economic Inducement District was repealed in 1997.

Similar provisions apply to each of these districts. Each is governed by a board of commissioners. All of the boards represent local governments and also may represent the state or private interests in accordance with the provisions of specific authorizing legislation. The districts may impose rentals and charges for use of their facilities. All districts also have one or more of the following revenue powers: the power to levy ad valorem taxes with voter approval, the power to levy sales and use taxes with voter approval, the power to issue revenue bonds, or the power to issue general obligation bonds with voter approval.

## **Evangeline Parish Solid Waste Disposal District**

This district was created by special act to operate and maintain solid waste disposal facilities in the parish of Evangeline. It is governed by a commission consisting of 13 commissioners; six are appointed by the governing authority of Evangeline Parish and seven are appointed by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

## **Events Center Districts in Certain Parishes**

State law created an events center district in each parish with a population between 144,000 and 160,000. At the time of the law's passage, Ouachita Parish met the population requirement. A board of commissioners governs the district. The board is appointed by the governing bodies of the parish and municipalities and includes nominees from the local chamber of commerce. The Governor also appoints one member with senate confirmation. These members jointly appoint additional members to represent significant supporters. The district may fix and collect fees and rentals for facilities and services. With voter approval, the district may levy taxes and assessments and issue revenue bonds.

## **Fire Protection Districts (special acts)**

Three fire protection districts were created by special acts of the state legislature. The Ward One Fire Protection District Number 2 of Ville Platte and the St. Mary Ward Four Fire Protection District are each governed by a board appointed by their parish governing authority. The Rapides Parish Tri Fire Protection District is governed by a board appointed by Rapides Parish; the municipalities of Lecompte, Forest Hill, and Woodworth; and the Central Louisiana Association of Nurserymen. The districts may levy taxes with voter approval and issue bonds.

## **Joint Electric Power Generation and Transmission Facilities**

Joint electric power generation and transmission facilities serving two or more municipalities are established by agreement among participating municipalities when each

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passes an ordinance ratifying the agreement. The composition of the governing body is specified in the agreement establishing the facility. Member municipalities may appropriate funds for the facility and issue bonds on its behalf. The amount of funds to be appropriated by and the bonds to be issued by each participating municipality are specified in the agreement.

Public power authorities serving a single municipality are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Juvenile Justice Districts, Detention Center Authorities, and Youth Center Authorities (special acts)**

These districts have been established by special acts to provide facilities for the rehabilitation of juvenile offenders:

Bossier-Caddo Juvenile Detention Center Authority  
Feliciana Juvenile Justice District  
Florida Parishes Juvenile Justice District  
Tangipahoa Parish Juvenile Justice District  
Tri-Parish Juvenile Justice District  
Ware Youth Center Authority (formerly the Northwest Louisiana Juvenile Detention Center District)

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by state and local officials representing the courts in the area served. The districts may assess fines on offenders and, upon voter approval, may levy ad valorem taxes and issue bonds.

### **LaSalle-Grant Solid Waste Disposal District**

This district was established by 1990 legislation to provide solid waste collection and disposal services in Grant and LaSalle parishes. A board of commissioners consisting of six members appointed by the police jury of each of the two parishes governs the district. The district may, upon voter approval, levy ad valorem taxes and issue bonds.

### **Louisiana Delta Authority**

State law authorizes four contiguous parishes meeting specified criteria to create this authority to promote economic and industrial development. The eight-member board of commissioners consists of the chairs and directors of each parish’s port commission or equivalent entity. With voter approval, the authority may levy ad valorem taxes and a sales and use tax. The authority may issue general obligation ad valorem tax secured bonds with voter approval and may issue revenue bonds. The authority may fix and collect fees.

### **Louisiana Energy and Power Authority**

This authority was established to provide electric power as needed across the entire state. Individual municipalities may elect to participate. The governing board consists of

one representative from each participating municipality. The authority may fix and collect rents and fees for use of electric power and energy, services, facilities, and commodities. The authority may issue bonds.

### **Louisiana Local Government Environmental Facilities and Community Development Authority**

This authority was established by 1991 legislation to assist local governments in constructing, extending, and repairing environmental facilities such as sewage treatment and solid waste disposal facilities. A board of directors consisting of representatives of the participating governments governs the authority. The authority may fix and collect fees and rentals, enter into cost sharing agreements with participating governments, and issue bonds.

### **Louisiana Municipal Natural Gas Purchasing and Distribution Authority**

This authority was established by 1987 legislation, after resolution of participating governments, to purchase and distribute natural gas to participating municipalities. A board of directors consisting of representatives of each participating municipality governs the authority. The authority may fix and collect fees and issue revenue bonds.

### **Natchitoches Historic District Development Commission**

This commission was created by act of the state legislature. The commission’s 16 members represent state, local, and private interests. All of the state and local commission members are officials acting ex officio. A portion of a statutory tax is earmarked for this commission. The commission may issue bonds.

### **New Orleans Planetarium—Science Center Commission**

This commission was created by an act of state legislature. The commission consists of nine members appointed by the mayor of the city of New Orleans. Four of the members must be superintendents of public education for four specified parishes. The commission may fix and collect admission fees.

### **North and South Rapides Parish Sanitation Districts**

Legislation authorizing these districts was repealed in 2001.

### **Parish Hospital Service Districts**

General law authorizes parish hospital service districts in parishes having a population in excess of 110,000 but not more than 135,000. These districts are created by act of state legislature. At the time of the law’s passage, Rapides Parish met the population requirement. The districts are

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governed by boards of nine commissioners appointed by the Governor, with senate confirmation, from nominees by the parish governing authority. The districts may fix and collect fees. The districts may levy taxes and issue bonds with voter approval.

Special acts authorized two hospital service districts in St. Tammany Parish. The districts are governed by boards with members appointed by local officials and, for one district, also by members appointed by the district's legislative delegation. The districts may issue both revenue and general obligation bonds and may set and levy a special tax subject to voter approval.

Other parish hospital service districts lack autonomy and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Plaquemines Parish Courthouse District**

This district was created by an act of state legislature in 1998 to acquire or construct a courthouse or renovate the existing courthouse, which burned down in 2002. The district is governed by a board of nine commissioners including state and local officials and one member appointed by the parish council. The district may levy property taxes and sales and use taxes with voter approval. The district also may issue bonds secured by tax levies with voter approval.

### **Port, Harbor, and Terminal Districts (special acts)<sup>3</sup>**

The following districts have been established by special acts to operate port facilities:

Abbeville Harbor and Terminal District  
Alexandria Regional Port Authority  
Caddo-Bossier Parishes Port Commission  
Cane River Waterway District  
Grand Isle Port Commission  
Greater Lafourche Port Commission  
Greater Ouachita Port Commission  
Jennings Navigation District  
Lake Charles Harbor and Terminal District  
Mermentau River Harbor and Terminal District  
Morgan City Harbor and Terminal District  
Port of Iberia District  
Port of South Louisiana  
St. Bernard Port, Harbor, and Terminal District  
South Tangipahoa Parish Port Commission  
Terrebonne Port Commission  
Twin Parish Port Commission  
Vidalia Port Commission

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<sup>3</sup>The Vidalia Port Commission and the Port of South Louisiana, previously classified as state agencies, were reclassified as special districts for the 2002 Census of Governments. Legislation authorizing the St. Tammany Parish Port Commission and the Washington Parish Port Commission was repealed in 2001.

Vinton Harbor and Terminal District  
West Calcasieu Port, Harbor, and Terminal District  
West St. Mary Parish Port, Harbor, and Terminal District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the Governor or by local officials according to provisions of specific authorizing legislation. All of these districts may fix and collect fees for the use of their facilities, levy ad valorem taxes, and issue bonds, except the Port of South Louisiana may not levy taxes.

A number of districts of this type are not counted as governments and are not listed above; for these districts, title to property used by the districts is vested specifically in the state or the districts are subject to state administrative or fiscal controls. In addition, the Plaquemines Port, Harbor, and Terminal District, which is governed by the parish commission council, is not counted as a government. See "Subordinate Agencies and Areas," below.

### **Rapides Parish Stormwater Management and Drainage District**

This district was established by 1982 legislation to acquire, construct, and improve drainage facilities. A board of five commissioners governs the district; one each is appointed by the governing bodies of the city of Alexandria, city of Pineville, Rapides Parish, and Rapides Soil and Water Conservation District. The Rapides Farm Bureau also appoints one member. The district may levy ad valorem taxes with voter approval and issue bonds.

### **Recreation and Water Conservation Districts (special acts)<sup>4</sup>**

These districts were established by special acts to provide conservation for agricultural, recreational, commercial, industrial and sanitary purposes.

Black River Lake Recreation and Water Conservation District  
Castor Creek Reservoir District  
Cypress-Black Bayou Recreation and Water Conservation District  
Kepler Creek Recreation and Water Conservation District  
Lake Bruin Recreation and Water Conservation District  
Mill Creek Recreation and Water Conservation District

Except for the Castor Creek Reservoir District, each is governed by a board of commissioners appointed by the parish police jury. For the Lake Bruin district, three of the commissioners are selected from nominees by the governing authorities of local towns. For the Castor Creek district, the commissioners are appointed by the Governor

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<sup>4</sup>The Cypress-Black Bayou Recreation and Water Conservation District, previously classified as a state agency, was reclassified as a special district for the 2002 Census of Governments.

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from nominees by the police juries and legislators for the participating parishes. With voter approval, all districts may levy ad valorem taxes and issue bonds.

Recreation and water conservation districts (also known as reservoir districts) lacking fiscal or administrative autonomy are not counted as independent governments. See “Subordinate Agencies and Areas,” below.

### **Red River, Atchafalya River, and Bayou Boeuf Gravity Drainage District**

This district was created by act of the state legislature. The district is governed by a board of commissioners. The Governor appoints one commissioner, and the governing authorities of the parishes of Avoyelles and St. Landry each appoint two commissioners. The district may levy an acreage tax and an ad valorem tax with voter approval.

Other gravity drainage districts are classified as parish activities. See “Subordinate Agencies and Areas,” below.

### **Regional Transit Authority**

The Regional Transit Authority was established by an act of the state legislature to provide bus and rail transit in the New Orleans metropolitan area. The governing body consists of three commissioners from each participating parish plus two commissioners appointed by the chief executive officer of the parish that generates the most revenue. The authority may set fares, use taxes, and other charges and, with voter approval, levy transportation-related taxes. The authority may issue revenue bonds. Participating local governments may levy transportation-related taxes for the benefit of the authority.

### **River Parishes Convention, Tourist, and Visitors District**

This district was created by act of the state legislature. The district serves the parishes of St. Charles, St. John the Baptist, and St. James. The district is governed by a board of nine commissioners consisting of three members representing each parish. All appointments are subject to the confirmation of the state senate. The district may levy a hotel/motel occupancy tax and issue bonds.

### **River Parishes Transit Authority**

This authority was authorized by special act to provide transit service in St. Charles, St. James, and St. John the Baptist parishes. It is governed by a board of commissioners appointed by the police juries of St. Charles, St. James, and St. John the Baptist parishes. The authority may fix fares, rentals, charges, and use taxes. The authority may issue revenue bonds.

### **St. Landry Parish Solid Waste Disposal District**

The St. Landry Parish Solid Waste Disposal District was established by law to provide a waste collection and disposal system for all of St. Landry Parish. The district is

governed by a nine-member board of commissioners. The district may levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish sales tax upon voter approval.

### **St. Landry Road Commissions**

Road districts were created by act of state legislature in districts three, four, five, six, and eleven of St. Landry Parish. Each is governed by a board of commissioners appointed by the governing authority of St. Landry Parish. These districts may levy sales and ad valorem taxes and, with voter approval, may issue general obligation bonds.

### **St. Mary Parish Mass Transit Authority**

Legislation authorizing this authority was repealed in 2001.

### **South Central Louisiana Solid Waste District**

This district was created by act of state legislature in 1999 to create and operate a landfill or similar facility. The board consists of two members from each participating parish; participating municipalities may submit nominees to the parish. The districts may fix and collect fees. The district may levy taxes and issue bonds with the approval of the governing authorities of the parishes and the voters.

### **South St. Landry Community Library District**

Created by a special act of the 1990 legislature, the district may acquire, construct, and maintain library equipment and facilities. A board of seven commissioners, three appointed by the participating municipalities and four appointed by the parish police jury, governs the district. The district may receive pro rata contributions from member governments and, with voter approval, levy a special tax.

### **South Terrebonne Parish Tidewater Management and Conservation District**

Legislation authorizing this district was repealed in 1997.

### **Teche-Vermilion Fresh Water District**

This district was established by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermillion River. It is governed by a board of commissioners composed of one member from each of the parishes in the district appointed by the respective police juries. The district board may levy taxes and issue bonds. Tax levies may require voter approval.

### **Terrebonne Parish Artificial Reef Development District**

This district was established by 1991 legislation to promote and maintain artificial reefs in the waters of Terrebonne Parish. A board of seven commissioners, six

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appointed by the parish council and one by the parish president, governs the district. The district may fix fees and collect rentals for facilities and services, issue bonds, and, with voter approval, may levy ad valorem taxes.

### **Terrebonne Parish Mass Transit Authority**

Legislation authorizing this authority was repealed in 2001.

### **Tri-Parish Drainage and Water Conservation District**

Legislation authorizing this authority was repealed in 2001.

### **Tri-State Corridor Commission**

This commission was authorized by 1990 legislation to undertake economic development in Caddo Parish, Louisiana; Marion, Cass, and Bowie counties, Texas; and Little River and Miller counties, Arkansas. A board of 12 commissioners governs the authority; they are appointed by the parish, county, or municipal governments they represent. One ex officio nonvoting member each is appointed by the highway departments of the states of Arkansas, Louisiana, and Texas. The commission may, upon voter approval, levy highway user taxes, fees, and charges. The state governments may issue revenue bonds on behalf of the commission.

### **Watershed Districts (special acts)**

The following districts have been established by special act to provide flood control, water conservation, and water supply facilities:

Caddo Lake Watershed District  
Claiborne Parish Watershed District  
Franklin Parish Watershed District  
Jackson-Bienville Parishes Dugdemona Watershed District  
Jackson Parish Watershed District

Similar provisions apply to each of these districts. Each is governed by a board of commissioners appointed by the police juries of the parishes served. The districts may levy ad valorem taxes and issue bonds except for the Caddo Lake Watershed District, which has the power to sell water. The Jackson-Bienville Parishes Dugdemona Watershed District was not reported in operation as of June 2002.

### **West Calcasieu Parish Community Center Authority**

This authority was established by 1992 legislation to build, maintain, and operate a rodeo arena, sports complex, or community center. A board of seven commissioners governs the district. One commissioner is appointed

by each of the following: the town of Vinton; cities of Sulphur, Westlake, and DeQuincy; Calcasieu Parish; state house of representatives; and state senate. The authority may fix and collect fees and rentals for its services and facilities.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Louisiana that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county or parish governments. In the listing below of authorized parish-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may serve a portion rather than all of a parish and for which a tax may be levied against the assessed value of property in the area served.

**Drainage districts (parish).** Districts of this type provide drainage for agricultural lands. The districts include gravity drainage districts, which may be consolidated, and leveed and pumped drainage districts. Drainage districts are governed by a board of commissioners appointed by the parish police jury except in St. Charles Parish where drainage districts are governed by the parish council. Drainage districts organized prior to 1921 may issue bonds and are required to levy an acreage tax or forced contribution while any bonds are outstanding.

Gravity drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. These districts may levy acreage taxes, ad valorem taxes, or forced contributions and may issue bonds with voter approval. Some drainage districts may levy a sales and use tax, special tax, or parcel fee with voter approval. Consolidated gravity drainage districts may be created by the governing authority of any parish on its own initiative or upon request of two or more drainage districts within one parish.

Leveed and pumped drainage districts are created by the governing authorities of one or more parishes on their own initiative or upon landowner petition. The approval of the state department of public works is required for formation. These districts may levy taxes, including acreage and maintenance taxes. The district also may issue bonds with voter approval. Drainage districts in Assumption Parish also may levy special taxes with voter approval.

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A special act authorizes Jefferson Parish to create drainage districts (including consolidated drainage districts and subdistricts). Another special act created the River Oaks Drainage District Number 1 in Ouachita Parish. The respective parish governing authority governs each district ex officio. The districts may levy taxes and issue bonds; voter approval is required for the districts in Jefferson Parish.

Subdistricts of drainage districts may be created. They are not counted as separate governments.

**Fire protection districts (parish or joint parish-municipal).** These districts are established by resolution of the parish governing body after hearing and with a concurring resolution of any municipality included in the district. The governing body of the district consists of five commissioners representing each parish or municipality in the district as specified by statute. An exception is the fire protection districts in Assumption Parish, which are governed by the parish governing authority. The districts may levy taxes with voter approval and may issue bonds. In certain parishes, districts may collect service charges, which may require voter approval.

**Greater Baton Rouge Port Commission (state).** This commission was established to operate port facilities in the Baton Rouge area. It consists of 15 members appointed by and serving at the pleasure of the Governor from names submitted by the legislative delegations for the parishes in the port area and the Louisiana Farm Bureau Federation. The commission may fix and collect fees and charges for its services and facilities, issue revenue bonds, and, with voter approval, levy ad valorem taxes.

**Greater New Orleans Expressway Authority (state).** This authority was established under a general law to build expressways at locations approved by the state department of highways and the Governor. The members of the authority are appointed by the participating governments and by the Governor. The authority may fix and collect tolls and issue revenue bonds.

**Hospital service districts (parish, municipal).** Parish police juries may divide parishes into one or more hospital service districts or combine with other parishes to form a hospital service district to operate hospital facilities. Administration is by a board of commissioners appointed by the police jury. The districts may charge rates for services. Voter approval is necessary for tax levies and bond issues. In districts established in two or more parishes, the appointment of commissioners to the board is based on the assessed value of property of the district in each parish.

**Housing authorities (parish or municipal).** Four types of housing authorities are authorized under Louisiana statutes:

**Municipal housing authorities.** Established by resolution of the municipal governing body, with authority commissioners appointed by the chief executive officer of the municipality.

**Consolidated housing authorities.** Established by the governing bodies of two or more municipalities, with one authority commissioner appointed by the chief executive officer of each member municipality.

**Parish housing authorities.** Established by the parish governing body, with authority commissioners usually appointed by the chief executive officer of the parish.

**Regional housing authorities.** Established by the governing bodies of two or more parishes, with one authority commissioner appointed by the governing body of each member parish.

All housing authorities may collect rentals and fees and issue revenue bonds.

**Industrial development boards (parish or municipal).** These boards created under general law are established by resolution of the parish or municipal governing body after application of three or more resident electors. The boards assist private industry by financing pollution control equipment and facilities and otherwise promoting industrial development. The board of directors is appointed by the parish or municipal governing body. The boards may fix and collect fees and rents and issue revenue bonds. The Industrial Development Board of Rapides Parish, however, may not issue bonds.

**Levee districts (state).** A number of levee districts have been created under the levee districts law. A board of commissioners appointed by and serving at the pleasure of the Governor governs each district. The Orleans Levee District also includes the mayor of New Orleans and one member from the city council appointed by the mayor. Each levee district may levy ad valorem taxes and assessments and issue bonds. These districts also may be known as levee and drainage districts or as conservation, drainage, and levee districts.

**Louisiana Economic Development and Gaming Corporation (state).** The corporation was created by a special act to develop a controlled gaming industry for the development of the state economy. A board of nine directors appointed by the Governor governs the corporation. Funding is derived from the corporation's operations.

**Louisiana Health Education Authority (state).** This authority was created by act of the state legislature to finance health care and education facilities. A board of trustees, consisting of the Governor ex officio plus 12 members appointed by the Governor and one member appointed by the mayor of New Orleans, governs the authority. The authority may fix and collect fees and rents and may issue revenue bonds.

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**Louisiana Housing Finance Agency (state).** This agency provides additional funds for residential mortgages at interest rates within the means of low- and moderate-income families. The agency is governed by a board of 16 members, including the state treasurer and the secretary of the department of social services, 12 members appointed by the Governor, one member appointed by the president of the senate, and one member appointed by the speaker of the house of representatives. The agency may issue bonds.

**Louisiana Recovery District (state).** Legislation authorizing this district was repealed.

**Louisiana Stadium and Exposition District (state).** This district was created by act of state legislature to plan, construct, maintain, and operate facilities in Orleans and Jefferson parishes, including the Superdome, for sport, athletic, and other public events. The district is governed by a board consisting of 12 ex officio members including state and local officials and five members appointed by state and local officials. The district may charge admission fees and charges, levy and collect hotel occupancy taxes, and issue revenue bonds.

**Louisiana State Building Authority (state).** This authority consists of the Governor or the executive counsel, the Lieutenant Governor, the speaker of the house, the chairs of the house appropriations and senate finance committees, the state auditor, and the state treasurer, serving ex officio. Bond issues of the authority are met from a statewide property tax and from revenues of the authority. All functions of the authority, except the retirement of principal and interest on outstanding debt, have been transferred to the state treasurer.

**Neighborhood improvement districts (parish or municipal).** These districts are authorized by special acts to provide additional security to specified areas. Districts dependent on the city of New Orleans are created by act of the state legislature. Districts dependent on Jefferson Parish are created by the parish governing authority. The districts in New Orleans are typically governed by boards consisting of private and public representatives. The boards of the districts in Jefferson Parish may be determined by the parish, or the parish governing authority may govern ex officio. The city or parish levies, for the benefit of the district, a tax set by the district and approved by the voters. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

**North Louisiana Economic Development Board (state).** This board was created by general law to facilitate economic development in the 33rd state senatorial district with the exception of Ouachita Parish (that is, portions of East Carroll, West Carroll, Madison, Morehouse, and Richland parishes). The board of commissioners consists of

nine members appointed by the Governor from a list supplied by state legislators serving the 33rd district. Members serve at the pleasure of the Governor. The board may levy ad valorem taxes and, with voter approval, issue bonds. The board may also make contracts, buy and sell property, and undertake economic development projects.

**Offshore Terminal Authority (state).** This authority is under the state department of transportation and development. The authority was established to promote, plan, finance, develop, and control offshore port terminal facilities within the coastal waters of Louisiana. The authority is governed by a board of 11 commissioners appointed by the Governor: two are selected from the six deep water ports, one from each of the five public service commission districts, three selected at large, and one selected from the parish from which the terminal is offshore. The authority may fix and collect fees and issue revenue bonds.

**Port Commission of New Orleans (state).** This commission operates port facilities in New Orleans. It consists of seven members appointed by the Governor from nominations made by various organizations. The commission may fix and collect tolls and charges. Bond issues must be approved by the Governor.

**Port of South Louisiana Commission (state).** This commission, formerly the South Louisiana Port Commission, was reclassified for this census and is now listed under special districts, above.

**Public trusts (state, parish, municipal, or special district).** Public trusts are established by a legal instrument or will, upon approval of the Governor and the legislature (if the state is the beneficiary government) or upon approval of the governing body of a parish, municipal, or special district government (if a parish, a municipality, or a special district is the beneficiary government). Public trusts are authorized by law to perform diverse functions and may be known by a wide variety of names.<sup>5</sup> The method of selecting the governing body is specified in the legal instrument or will creating the trust, however, if the state is the beneficiary government, the Governor appoints members to the governing body. Agencies of this type may fix fees and charges for use of their properties or services and may issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

**Recreation districts (parish).** Parish police juries may create recreation districts either wholly within a parish or within two or more parishes to provide recreational facilities. Generally, the governing body of the district is a board of five commissioners appointed by the police jury.

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<sup>5</sup>The Louisiana Public Facilities Authority is an example of a large state agency created under this law.

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Special provisions, however, apply to certain boards. Districts may levy taxes and issue bonds with voter approval. Districts in parishes with a population of more than 56,000 and fewer than 58,150 persons may levy service charges and parcel fees with voter approval.

**Sewerage districts (municipal).** These districts may be established upon resolution of the governing authority of the municipality, except in the city of New Orleans. The governing authority of the municipality may govern the district ex officio or may appoint a board of sewerage commissioners. The districts may issue bonds. The creating municipality may levy taxes or parcel fees for the district. Municipalities may choose to create the sewerage district or a sewerage subdistrict under a law authorizing special assessments and monthly service charges.

Consolidated sewerage districts may be created within a parish from existing parish (see below) or municipal sewerage districts with the consent of the governing authorities of the municipalities involved. These districts are governed by the parish police jury ex officio and are dependent agencies of the parish. In a few parishes, consolidated sewerage districts have been created by special act.

Municipalities with a population of 1,000 persons or fewer may, upon petition of property owners, create taxing districts for conducting sewerage projects. The completed sewerage projects become part of the municipal sewerage system.

**Sewerage districts outside municipalities (parish).** These districts may be established upon resolution of the police jury after hearing. The police jury appoints the district board of supervisors. The districts may fix and collect fees and may issue revenue bonds upon approval of the parish governing body. The district board or the creating parish may levy ad valorem taxes or parcel fees for the district.

**Soil and water conservation districts (state).** These districts are established upon petition of landowners to the state soil and water conservation committee and after public hearing and advisory referendum. The state committee may, however, disapprove the petition after the referendum has been held. A board of five supervisors, three elected and two appointed by the state committee, governs each district. The districts may require contributions from benefited landowners.

**Transportation authorities (state, parish, or municipal).** These authorities are created under the Louisiana Transportation Development Act. They are created by ordinance of any parish or municipality or any combination of contiguous parishes, municipalities, or parishes and municipalities. Through public/private partnerships, the authorities build major roads and levy tolls to pay for the

roads. The boards are specified in the articles of incorporation but must include at least five directors appointed by the creating authorities, the secretary of the state department of transportation and development, and, if applicable, the chair of the area's metropolitan planning organization. The authorities may set tolls and issue bonds.

**Waterworks districts (parish or joint parish-municipal).** A parish police jury may, on its own initiative or on petition of resident landowners, organize waterworks districts. A board of commissioners is appointed by the police jury, but additional members may be appointed by included municipalities. The commissioners may fix and collect fees, levy ad valorem taxes and special benefit assessments, and issue bonds. Tax levies and bond issues may require the approval of the parish governing body.

The governing authority of any parish may create consolidated waterworks and sewerage districts in the same manner as consolidated special service districts (below).

Other examples include:

**State<sup>6</sup>**

Allen Parish Reservoir District  
Ascension-St. James Airport and Transportation Authority  
Bayou D'Arbonne Lake Watershed District  
Bayou Desiard-Bayou Bartholomew Cut-Off Loop Water Conservation Board  
Capital Area Human Services District  
Ernest N. Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.)  
Fourteenth and Sixteenth Wards Neighborhood District  
Health service commissions  
Historic district and landmark commissions (state)  
Iberia Parish Law Library Commission  
John K. Kelly Grand Bayou Reservoir District (Formerly the Black Lake Bayou Recreation and Water Conservation District)  
Judicial enforcement districts  
Lafayette Parish Law Library Commission  
Livingston Parish Museum and Cultural Center  
Louisiana Agricultural Finance Authority

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<sup>6</sup>Legislation authorizing the Catahoula Parish Port Commission, Lake Pontchartrain Sanitary District, Louisiana Alligator Market Development Authority, Louisiana Recreational Fishing Development Board, and Louisiana Resource Recovery and Development Authority was repealed in 2001. Legislation authorizing the Assumption Parish Port Commission, Bulk Cargo Off-shore Terminal Commission, Louisiana Health Care Authority, Louisiana Maritime Development Authority, Louisiana Motor Vehicle Theft Prevention Authority, Louisiana Natural Gas Marketing Commission, and Southeast Louisiana Waste Management Authority was repealed in 1997. The title to property used by port commissions classified for census purposes as state agencies is vested specifically in the state, notwithstanding the fact that Louisiana statutes treat these commissions as political subdivisions. The Vermilion Parish Law Library Commission, previously classified as a parish agency, was reclassified as a state agency for the 2002 Census of Governments.



Louisiana Airport Authority  
Louisiana Correctional Facilities Corporation  
Louisiana Economic Development Corporation  
Louisiana Educational Television Authority  
Louisiana Health Insurance Association  
Louisiana Office Building Corporation  
Louisiana State Bond Commission  
Louisiana Student Financial Assistance Commission  
Louisiana Tourism Promotion District  
Louisiana Transportation Authority  
Louisiana Tuition Trust Authority  
Louisiana Western Corridor Commission  
Louisiana Workers Compensation Corporation  
Mississippi River Bridge Authority  
Mississippi River Road Commission  
New Orleans Center for Creative Arts  
New Orleans City Park Improvement Association  
Parimutuel live racing facility economic redevelopment and gaming control assistance districts (special acts)  
Parish health units  
Parish sales tax districts  
Port commissions under state administrative or fiscal control:  
    Avoyelles Parish Port Commission  
    Columbia Port Commission  
    East Cameron Port, Harbor, and Terminal District  
    Greater Krotz Springs Port Commission  
    Lake Providence Port Commission  
    Madison Parish Port, Harbor, and Terminal District  
    Millennium Port Authority  
    Natchitoches Parish Port Commission  
    Pointe Coupee Port, Harbor, and Terminal District  
    Red River Parish Port Commission  
    West Cameron Port, Harbor, and Terminal District  
Poverty Point Reservoir District  
Red River Waterway District  
Richland Parish Economic Development Board  
River Region Cancer Screening and Early Detection District  
Rural Health Care Authority  
Sabine River Authority, State of Louisiana  
Seventh Ward Neighborhood Development District  
South Central Regional Transportation Authority  
State Market Commission  
State planning and development districts  
Turkey Creek Reservoir District  
Twelfth and Thirteenth Wards Neighborhood District  
Twenty Seventh Judicial District Criminal Justice Commission  
Vermilion Parish Law Library Commission  
Wetlands Conservation and Restoration Authority

**Parish<sup>7</sup>**

Agricultural arena authorities  
Agricultural industrial boards  
▪ Airport authorities (parish)

▪ Airport districts  
Ambulance service districts in Allen, Ascension, and Jefferson Parishes  
Ambulance service districts (parish)  
Assessment districts for financing the parish assessor's office  
Beachfront development districts  
Bossier Parish Elderly Services District  
Calcasieu Parish community center and playground districts  
Calcasieu Parish Interstate Highway Lighting District  
Calcasieu Parish Law Library Commission  
Coliseum authorities  
Communications districts (911)  
▪ Community center and playground districts  
Community development districts (parish)  
Concordia Parish Tourist Commission  
▪ Consolidated special service districts (drainage, fire, garbage, gravity drainage, hospital, recreation, sewerage, waterworks, and waterworks and sewerage)  
Drug rehabilitation services districts of the fourth and twenty-third judicial districts  
East Baton Rouge Parish infrastructure development districts  
East Feliciana Parish special taxing districts  
East Florida Parishes Retirement District  
East Jefferson Parish Culture and Recreation District  
▪ Economic development districts in local governmental subdivisions with a population fewer than 200,000 (parish)  
Environmental protection districts  
Evangeline-Ville Platte Recreation District  
Fire ant abatement districts  
▪ Garbage districts  
▪ Gas utility districts  
Grant Parish Cemetery District  
Fire and emergency training services districts  
Historic district and landmark commissions (parish)  
Historic preservation districts/historic district commissions  
Iatt Lake Water Conservation District  
Iberville Parks and Recreation District  
Individual sewerage system districts  
Industrial districts  
▪ Irrigation districts  
Jackson Parish Detention Center Commission  
Jefferson Parish Communication District  
Jefferson Parish Economic Development and Port District  
Jefferson Parish Human Services Authority  
Jefferson Parish public improvement districts  
Joint authorities, commissions, and districts for specified public purposes  
Lafayette Economic Development Authority  
Lafayette Parish Bayou Vermilion District  
LaSalle Parish Cemetery District

<sup>7</sup>Legislation authorizing the North Lafourche Revitalization District was repealed in 2001. Legislation authorizing the Caddo Parish Communications District was repealed in 1999.

Law enforcement districts  
 Lincoln Parish Detention Center  
 Lincoln Parish Special Taxing District  
 Livingston Parish Law Enforcement District  
 Livingston Parish special taxing districts
 

- Mosquito abatement districts

 Multiparish juvenile detention home districts  
 Navigation districts (except Jennings Navigation District)  
 New community development corporations  
 New Orleans East Development District  
 Parish library boards  
 Parish school loan fund committees  
 Parish water and sewer commissions  
 Plaquemines Port Harbor and Terminal District  
 Playground and recreation boards (parish)  
 Rapides Parish Cemetery District  
 Recreational facilities districts  
 Redevelopment agencies (parish)
 

- Road and subroad districts
- Road lighting districts

 St. Bernard Parish Water and Sewer Commission  
 St. James Parish Youth Center  
 St. Landry Parish public works districts  
 St. Landry Parish Road District  
 St. Mary Parish Cemetery District  
 St. Tammany Parish animal control districts  
 St. Tammany Parish Environmental Services Commission  
 St. Tammany Parish Recreation and Parks District  
 St. Tammany Parish Sales Tax District  
 St. Tammany Parish special recreation districts  
 St. Tammany Parish subroad districts  
 St. Tammany Parish tax districts (for property taxes)  
 Special fire protection districts and subdistricts (parish)  
 Tangipahoa Parish Water Conservation Commission  
 Tax increment development corporations (parish)  
 Terrebonne Parish Detention Center  
 Tourist commission in any parish with a population between 13,500 and 14,000 persons (Madison Parish)  
 Tourist commissions/convention and visitors bureaus  
 Union Parish Detention Center  
 Vermilion Mosquito Abatement District  
 Vermilion Parish Economic Development District  
 Vermilion Parish Hospital Sales Tax District Number 2  
 Veterans' memorial districts  
 West Baton Rouge Museum Board  
 Zachary Taylor Parkway District  
 Zoning districts (St. Bernard Parish)

### **Municipal<sup>8</sup>**

- Airport authorities (municipal)

 Alexandria Central Economic Development District

<sup>8</sup>Legislation authorizing the North Terrebonne Parish Drainage and Conservation District was repealed in 1997. The New Orleans Business and Industrial District, previously classified as a special district, was reclassified as a municipal dependent for the 2002 Census of Governments.

Alexandria Taxing District  
 Algiers Development District  
 Ambulance service districts (municipal)  
 Audubon Park Commission  
 Broussard Environmental Service and Enhancement District  
 Broussard redevelopment districts (also called downtown development districts)  
 Capitol House Taxing District  
 Central Business District Historic District Landmarks Commission  
 Community and Historic Preservation District of the City of Abbeville  
 Community development districts (municipal)  
 Community improvement agencies (special acts)  
 Covington (City of) public improvement districts  
 Downtown Development District of the City of Baton Rouge  
 Downtown Development District of the City of New Orleans  
 Downtown Development District (Shreveport)  
 Downtown Economic Development District of the City of Monroe  
 East Baton Rouge Parish Recreation and Park Commission  
 East Baton Rouge Parish special taxing districts  
 Economic development authority created by two or more municipalities (in any parish with a population more than 13,000 and fewer than 14,000) (municipal)
 

- Economic development districts in local governmental subdivisions with a population fewer than 200,000

 Florida Boulevard Economic Development District  
 Greater Baton Rouge Airport District  
 Greater Baton Rouge Parking Authority  
 Greater Baton Rouge Water Conservation District  
 Hammond Downtown Development District  
 Historic district and landmark commissions (municipality)  
 Historic preservation districts/historic district commissions  
 Joint authorities and districts for special public purposes  
 Joint sales and use tax commissions  
 Kenner Assistance District  
 Lafayette Centre Development District  
 Lake Catherine Sewage and Water District  
 Lower Ninth Ward Economic Development District  
 Lutchter-Gramercy General Improvement District  
 Mamou Hospital Service District  
 Minden Downtown Development District  
 Municipal library boards  
 Municipal service districts in Baton Rouge  
 Municipal utilities commissions (municipalities of 6,000 to 7,000 population)  
 New community development corporations  
 New Iberia Commercial Historic District  
 New Orleans Building Corporation  
 New Orleans Business and Industrial District  
 New Orleans East Development District  
 New Orleans Economic Development Commission

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New Orleans Historic District Landmarks Commission  
New Orleans Housing Commission  
New Orleans International Airport Sales Tax District  
New Orleans International Trade Building Corporation  
New Orleans Sewerage and Water Board  
Orleans Parish Communications District  
Orleans Parish Law Enforcement District  
Pineville Downtown Development District  
Playground and recreation boards (municipal)  
Public power authorities  
Redevelopment agencies (municipal)  
Sewerage Control Commission of East Baton Rouge  
Southside Economic Development District of the City of  
Monroe  
Sprinkling and sweeping districts  
Sulphur Industrial Development District  
Tacony Restoration District/Authority

Tax increment development corporations (municipal)  
Terrebonne Parish Corrections and Rehabilitation  
Commission  
Transportation Center Authority for the City of New  
Orleans (formerly the Public Belt Railroad Commission for  
the City of New Orleans)  
Vidalia Riverfront Development District  
Washington Museum and Tourist Commission  
Waste Management Authority (Lafayette)  
World Trade Center Taxing District

**Joint Parish-Municipal**

New Orleans Regional Recycling and Resource Recovery  
Authority

Louisiana laws also provide for various types of local areas  
for election purposes and administration of justice.

# Maine

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Maine ranks 34th among the states in number of local governments, with 826 as of June 2002.

## **COUNTY GOVERNMENTS (16)**

There are no areas in Maine lacking county government. The county governing body is the board of county commissioners. The counties are responsible for only limited functions in Maine: principally the maintenance of the courthouse and county jail, maintenance of roads in unorganized territory, and a few police functions. Most local government services are performed by towns or cities.

About 40 percent of the area of the state has no city or town government. Most governmental services in such “unorganized territory” that are not provided by county governments are provided by the state.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (489)**

The 489 subcounty general purpose governments in Maine consist of 22 municipal (city) governments and 467 town or plantation governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Maine, city, town, and plantation governments have similar powers and perform similar functions.

## **Municipal Governments (22)**

The term “municipality” as defined for census statistics on governments applies only to the cities in Maine. Cities are created by special legislation and exist outside the area of any town. Under home-rule, however, cities may draft their own charters. Village corporations are counted as special district governments (see “Special District Governments”).

Towns and plantations, to which the term “municipalities” is generally applied by Maine statutes, are counted for census purposes as town rather than municipal governments (see “Town or Township Governments”).

## **Town or Township Governments (467)**

Although not differing in legally authorized powers from the types of municipal governments described above, units in Maine designated as towns and plantations are counted in census statistics on governments as town governments.

Although town governments exist in each county in Maine, they do not cover the entire area of each county. Cities, gores, Indian reservations, and unorganized territory exist outside the area of any town or plantation.

The town executive body is known as a board of selectmen, while the plantation executive body is the board of assessors. Under home-rule provisions, towns may draft their own charters. These units perform many of the duties elsewhere commonly associated with county governments.

Under Maine law, the term “township” refers to tracts of land within unorganized territory and not to towns, plantations, or other local governments.

## **PUBLIC SCHOOL SYSTEMS (295)**

### **School District Governments (99)**

Only the following types of school districts in Maine are counted as separate governments for census purposes:

- School administrative districts
- Community school districts
- Incorporated school districts
- Interstate school districts
- Applied technology (vocational) regions
- Indian schools

School administrative districts, which serve two or more participating cities, towns, or plantations, constitute the majority of school district governments in Maine. School administrative districts are formed only when criteria regarding the number of secondary pupils to be educated are met. An elected board of directors governs each school administrative district. The district directors determine district tax requirements subject to voter approval; participating cities and towns collect the taxes on behalf of the district. The districts also may issue bonds after voter approval.

Community school districts are school administrative units formed, upon voter approval, between two or more participating cities, towns, or plantations for any combination of grades from kindergarten through Grade 12. Each community school district is governed by a district school committee and an elected board of trustees. District school committee members are selected by and from the elected school committees of the participating cities,

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towns, and plantations, except that districts providing kindergarten and Grades 1 through 12, inclusive, must elect the members. The district school committee determines district tax requirements, subject to voter approval, to be collected by the participating cities, towns, and plantations. The committee may issue bonds with the approval of the district trustees.

Maine law also provides for incorporated school districts serving a single city or town. A meeting of the voters governs the district. Financial provisions for incorporated school districts are similar to those for school administrative districts.

Interstate school districts provide for the construction and operation of schools. The districts are governed by an elected board. They may issue bonds and make special assessments.

The applied technology regions were established by state law to provide vocational education. The regions are governed by cooperative boards; the composition of each board is determined by the participating school boards. The cooperative boards have the power to issue bonds subject to referendum.

Indian schools are also classified as independent school district governments. An elected tribal school committee governs each school under the laws applicable to school administrative units.

### **Dependent Public School Systems (196)**

Maine statutes provide for the following types of dependent public school systems:

Systems dependent on municipal governments:

City school systems

Systems dependent on town governments:

Town school systems

Systems dependent on the state government:

Schools in unorganized territory

Education in Maine is provided principally through the city and town school systems. These systems are classified for census purposes as dependent agencies of city or town governments and are not separate governments. Although these school systems are governed by elected school committees, their fiscal needs are provided by the city and town governments they serve.

Union schools may be formed by adjoining municipalities. The schools are governed by joint school committees. The creating agreement sets the formula for contributions for support. The creating municipalities may issue bonds for school construction with voter approval.

The schools in unorganized territory are operated and maintained by the state department of education.

### **Other Educational Activities**

Maine law provides for school unions, formerly known as supervisory unions. School unions are entities for the employment of a superintendent to serve several towns. These unions are joint educational service agencies of the public school systems they serve and are not counted as separate governments.

Maine law also provides, by special act, for school “districts” to erect and maintain buildings for city and town schools. These “districts” are dependent activities of the cities or towns they serve and are not counted as separate governments.

Applied technology centers, which provide vocational education to secondary students, are dependent activities of the participating school districts and school systems and are not counted as separate governments.

School administrative units that do not operate schools may contract with other schools, both public and private, to educate their students. Contracts with private schools require that a joint school committee be formed to govern the school. This joint committee is composed of an equal number of representatives from the public school and the private school. Joint committees are classified as dependent activities of the administering school units and are not counted as separate governments.

### **SPECIAL DISTRICT GOVERNMENTS (222)**

Maine statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below. The term “municipality,” as used in the following descriptions, refers to cities, towns, and plantations.

#### **Capital Riverfront Improvement District**

This district was authorized by special act and created upon act of the governing body of the city of Augusta. The district was charged with development of a river front area. The district is governed by a board consisting of city officials, members appointed by the council of the city of Augusta, state officials, and members appointed by the Governor. The district may set fees, rentals, and other charges and also may issue securities.

#### **Cemetery Districts**

Cemetery districts are created by special acts, subject to local referendum, with similar provisions as to their administration and financing. An elected board governs each district. The districts may sell lots.

#### **Coastal and Lake Watershed Districts**

These districts may be created upon the initiative of one or more municipalities or upon voter petition. These districts also may be created upon the initiative of the residents of an unorganized territory. Application is made to

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the state commissioner, and a referendum is held. The districts are governed by boards of elected trustees plus the participating water districts appoint one trustee each. The district's trustees determine each participating entity's share of the budget. As of June 2002, no districts of this type were reported in operation.

### **Cobbossee Watershed District**

A 1971 special act, subject to local referendum, authorized the establishment of this district to control the level and improve the quality and purity of the water in the Cobbossee Stream Watershed. A board of trustees, appointed by the officials of the participating cities, towns, and water districts, governs this district. Bond issues must be approved by the voters. The district budget also is subject to voter approval at an annual district meeting. The cost of financing the district is apportioned to the constituent underlying governments on the basis of their assessed valuation.

### **Hospital Districts**

These districts are authorized by special acts subject to local referendum but with similar powers. An elected board administers each district. Hospital districts may collect charges, determine the amount of taxes to be levied for their use, and issue bonds.

### **Housing Authorities**

Housing authorities may be created under state law by resolution of a city or town governing body. Each housing authority is governed by a board of directors appointed by the creating governing body. These authorities may issue bonds and fix and collect rents from the housing projects.

### **Kennebec Regional Development Authority**

This authority was authorized by special act. It represents cities, towns, and plantations in the Kennebec Valley and surrounding area. It is governed by a general assembly consisting of at least one member appointed by each of the participating cities, towns, and plantations. The authority may set taxes and, with voter approval, issue general obligation bonds.

### **Lewiston-Auburn Water Pollution Control Authority**

This authority was authorized by a special act. It is administered by a board consisting of the director of the Lewiston Department of Public Works, the Lewiston city administrator, a member of the Lewiston Board of Public Works, the president of the Auburn Sewerage District trustees, the superintendent of the Auburn Sewerage District, and the Auburn city manager plus an additional member selected by the mayor of Lewiston. The authority board determines its fiscal needs and apportions them to the city of Lewiston and the Auburn Sewerage District. The authority may issue bonds.

### **Light and Power Districts**

These districts are established by special acts approved by local referendum to acquire and operate power houses and sell electric power. An elected board of trustees governs each district. Light and power districts may issue bonds and fix and collect rates for services. The districts may reorganize as municipal electric districts.

### **Maine Municipal and Rural Electrification Cooperative Agency**

This agency was established by 1981 legislation to provide wholesale electric power. The agency is governed by a board of directors. Each participating municipality and cooperative appoints a member. The Governor appoints one member and the director of the state planning office serves ex officio. The agency may fix rents, rates, and other charges; receive appropriations from member cities and towns; and issue revenue bonds.

### **Maine-New Hampshire Interstate Bridge Authority**

This interstate authority is discussed in detail under "New Hampshire—Special District Governments."

### **Municipal Electric Districts**

These districts to provide electric power may be established upon voter petition or upon the initiative of the governing bodies of one or more municipalities, after voter approval. An elected board of trustees governs each district; if the district serves more than one municipality, there are two trustees elected from each participating municipality. The districts may fix rates and may issue revenue bonds. The issuance of revenue bonds may require voter approval.

### **Municipal Fire Districts**

Two or more municipalities may create a municipal fire district. These districts are governed by boards of directors appointed by the participating municipalities. The districts determine the contributions from the municipalities; the municipalities are required to levy property taxes for the contributions. As of June 2002, no districts of this type were reported in operation.

### **Port Districts**

Port districts were created by special acts, subject to local referendum, to provide docking and transportation facilities for islands and coastal ports in the state. An elected board of trustees governs each district. Port districts may fix and collect fees and charges for facilities and services, set special assessments, and issue bonds.

### **Recreation Center Districts**

The Bangor Recreation Center and District was created by a 1951 special act, subject to referendum. A board of trustees appointed by the city council governs the district. The board may issue bonds and levy ad valorem taxes.

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Two recreation center districts, created by special acts, are classified as subordinate agencies based on the provisions of the authorizing legislation. See “Subordinate Agencies and Areas,” below.

### **Refuse Disposal Districts**

These districts provide solid waste disposal and resource recovery. The districts are established by application of one or more municipalities, or by a county on behalf of unorganized territories, to the state planning office, after public hearing and referendum. A board of directors, appointed by the participating governments in accordance with agreement, governs each district. The districts may fix fees and charges, issue bonds, and, after voter approval, levy special assessments. Long-term bonds of \$1,000,000 or more require voter approval.

Districts of this type that serve only one municipality or unorganized territory are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Sanitary Districts or Sewer Districts**

Under the Maine Sanitary District Enabling Act, establishment of sanitary districts may be initiated by petition of the voters of a municipality or unorganized territory and referendum or may be initiated by the municipal officers. Districts are established after approval of the application by the state board of environmental protection and voter approval. An elected board of trustees governs each district. Sanitary districts may collect rates and charges, levy benefit assessments, and issue bonds. Long-term bonds of \$150,000 or more require voter approval.

Sewer districts may be created by special act. Existing sewer districts created by special act may reorganize as sanitary districts under the provisions of the Maine Sanitary District Enabling Act. Existing and new sewer districts established under special act are required to conform to uniform provisions similar to those for sanitary districts.

### **Soil and Water Conservation Districts**

These districts may be formed by the state department of agriculture, food, and rural resources upon petition of the occupiers of the land within the proposed district and after a public hearing and a local referendum. Each district is governed by a board of five supervisors: two are appointed by the commissioner of the state department of agriculture, food, and rural resources and three are elected. The districts may require contributions from landowners for services.

### **Transportation Authorities and Districts**

A general law permits two or more municipalities to establish a municipal transit district. Municipalities not in the same geographic public transportation region must gain approval from the state department of transportation to

form a district. The district governing body is a board of directors appointed by the officials of the member municipalities; the number of directors depends on the population size of each municipality. The entities may fix fares, issue bonds, and set property taxes. The Greater Portland Transit District, which serves the cities of Portland and Westbrook, was established under this law with special provisions.

The Lewiston-Auburn Transportation Authority was established by a 1959 special act. A board of five trustees, appointed in a manner determined jointly by the two participating cities, governs the authority. It may fix rates and charges and issue bonds.

The Casco Bay Island Transit District was authorized by a 1981 special act to operate ferry services. A board of 12 elected directors governs the district. The district may fix tolls and issue revenue bonds.

Districts serving only one city or town are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Village Improvement Corporations**

Village corporations or “village improvement societies” are established by special legislation for limited special purposes within town areas. An elected board of assessors, trustees, or managers governs each corporation. These corporations may levy ad valorem taxes and fix charges for services.

### **Washington County Emergency Medical Services Authority**

This authority was created by special act. The authority is governed by a board of directors appointed by member cities and towns plus one member appointed by the county to represent the unorganized territories and one member appointed by the council of the Passamaquoddy Tribe. The authority may set fees.

### **Water and Standard Districts**

Water and standard districts, which also may provide electric power, may be established by special acts. The Standard Water District Enabling Act of 1996 recommends conformity in the authorizing legislation for water districts. Each district is governed by a board of trustees that may be elected or appointed. The districts may set rates and issue bonds. Voter approval of the level of debt authorization may be required as the result of voter petition. Bonds of \$150,000 or more require voter approval. Some of the districts may levy special assessments. Several districts of this type are named “utilities districts” or “water and electric districts.”

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Maine that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

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not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Loring Development Authority (state).** This authority was established by special act to acquire and manage the properties within the geographical boundaries of Loring Air Force Base. A board of trustees governs the authority; 12 members plus one commissioner of a department of state government are appointed by the Governor subject to confirmation by the senate. The authority may issue revenue bonds subject to the approval of the Maine Finance Authority and set and collect fees, charges, and rents. The treasurer of state may issue state-guaranteed bonds at the request of the authority with authorization by the legislature and voter approval. The authority may establish a port of entry, international airport, foreign trade zone, and free port area at its discretion. The authority has many municipal powers, such as the power to create special utility districts, provide fire and police protection, and provide public works.

Special utility districts (sanitary districts, refuse disposal districts, and water districts) created by the authority are subsidiaries of the authority.

**Maine Municipal Bond Bank Authority (state).** The Maine Municipal Bond Bank was created by act of the legislature to provide adequate capital markets for local governments in Maine. The bank is governed by a board of five commissioners, consisting of the treasurer of state and the superintendent of financial institutions plus three commissioners appointed by the Governor. The bank may fix fees and charges for its services and issue bonds.

**Maine State Housing Authority (state).** This authority was established to provide mortgage credit for low- and moderate-income housing. The authority is governed by a board of seven members, five of whom are appointed by the Governor, plus the treasurer of state and the director of the authority serve. The authority may fix fees and charges in connection with its loans and issue revenue bonds.

**Maine Turnpike Authority (state).** This authority was established by special act. The authority board consists of four members appointed by the Governor plus the commissioner of transportation. The authority may collect tolls and charges and may issue revenue bonds.

**Urban renewal authorities (city and town).** A general law provides that these authorities may be established on resolution of municipal officials and after local referendum. A board of trustees appointed by officials of the sponsoring municipality governs each agency. These agencies receive revenue from charges and may issue revenue bonds. The sponsoring government may levy taxes and issue bonds on its behalf.

The Portland Renewal Authority and the Bangor Urban Renewal Authority were established by special acts. Each is administered by a board of commissioners appointed by the respective city council. Other provisions for these two agencies are similar to those provided under general law above.

Other examples include:

### State<sup>1</sup>

Applied Technology Development Center System Board  
Atlantic Salmon Authority  
Baxter State Park Authority  
Jobs for Maine’s Graduates  
Maine Children’s Trust Incorporated  
Maine Criminal Justice Academy  
Maine Development Foundation  
Maine Educational Loan Authority  
Maine Finance Authority  
Maine Governmental Facilities Authority  
Maine Health and Higher Educational Facilities Authority  
Maine Health Data Organization  
Maine Military Authority  
Maine Port Authority  
Maine Public Utility Financing Bank  
Maine Rural Development Authority  
Maine School of Science and Mathematics  
Maine Technology Institute  
Northern Maine Transmission Corporation  
Northern New England Passenger Rail Authority  
Washington County Development Authority

### County

Cumberland County Recreation Center and District  
Lincoln and Sagadahoc Multicounty Jail Authority  
Regional county corrections authorities

### Municipal<sup>2</sup>

Capital improvement districts  
City health boards  
City parking districts  
Conservation commissions  
Eastport Landing Authority  
Energy commissions  
Kenduskeag Development District (Bangor)

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<sup>1</sup>Legislation authorizing the Jail Industries Authority was repealed in 1999. Legislation authorizing the Maine Science and Technology Foundation was repealed in 2003. The Maine Court Facilities Authority became the Maine Governmental Facilities Authority. Although legislation authorizing the Pineland Development Authority has not been repealed, the authority does not exist. The Loring Development Authority, previously classified as a special district, was reclassified as a state dependent agency for the 2002 Census of Governments.

<sup>2</sup>The Caribou Hospital District, previously classified as a municipal dependent agency, was reclassified as a special district for the 2002 Census of Governments.



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Municipal development districts  
Portland Coliseum Recreation Center District  
Primary assessing districts  
Refuse disposal districts (single city)  
Transportation districts (single city)

**Town**

Bethel Airport Authority  
Conservation commissions  
Energy commissions  
Municipal development districts  
Norridgwock Airport Authority  
Northern Aroostook Airport Authority

Primary assessing districts  
Town health boards  
Town of Kittery Port Authority  
Town parking districts  
Transportation districts (single town)

**Other**

The following are geographical areas outside the area of any town or organized plantation and are not counted as governments: gores, surpluses, islands, and townships.

Maine laws also provide for various types of local areas for election purposes and administration of justice.

# Maryland

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Maryland ranks 46th among the states in number of local governments, with 265 as of June 2002.

## **COUNTY GOVERNMENTS (23)**

The entire state is encompassed by county government with the exception of the area of the city of Baltimore. Baltimore is an independent city outside the area of any county and is counted as a municipal rather than a county government. Baltimore County is a county government but excludes the area of Baltimore City. Anne Arundel, Baltimore, Charles, Frederick, Harford, Howard, Montgomery, Prince George's, Talbot, and Wicomico counties operate under home-rule charters. These counties are governed by county councils.

In counties without home-rule charters, the county governing body is known as the board of county commissioners. In addition, Allegany, Caroline, Kent, Queen Anne's, and Worcester counties operate under a special code option, but their governing bodies are still designated as boards of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (157)**

### **Municipal Governments (157)**

The municipal governments in Maryland are the cities, towns, and villages. There are no significant differences between city and town governments that would affect their classification for census statistics. All municipal governments in Maryland except the city of Baltimore are treated as a single class in state legislation. Incorporation as a municipality requires a minimum population of 300. Municipalities may operate under home-rule.

Some "villages" in Montgomery County have been formed as special taxing units rather than incorporated as municipal governments. These are counted as special district governments rather than as municipal governments for census purposes. See "Special District Governments," below.

### **Township Governments (0)**

Maryland has no township governments.

## **PUBLIC SCHOOL SYSTEMS (39)**

### **School District Governments (0)**

Maryland has no independent school district governments.

## **Dependent Public School Systems (39)**

In Maryland, the local public school systems are not counted as separate governments. Maryland statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:

- County boards of education
- County and regional community colleges

System dependent on municipal governments:

- Baltimore City schools

County schools are administered by a county board of education, which is either appointed by the Governor or elected except in Prince George's County where the board is jointly appointed by the Governor and the county executive from a list submitted by the state board of education. County school fiscal requirements are determined and provided for by the county governing body. The county school systems are classified for census purposes as dependent agencies of the county government.

The Baltimore City schools are governed by a board of commissioners jointly appointed by the Governor and the mayor. Fiscal requirements are subject to review and are provided for by the city of Baltimore. The Baltimore City School System is not counted as a separate government but is classified as a dependent agency of the city of Baltimore.

Most community colleges in Maryland are classified for census reporting as dependent on the county governments they serve. Community colleges are governed by a board of trustees appointed, in most cases, by the Governor with the consent of the senate. Fiscal requirements of the colleges are determined and provided for by the sponsoring county governments. In the case of regional community colleges, which serve two or more counties, each participating county provides its share of the fiscal requirements of the college in proportion to enrollment and county population. The Baltimore City Community College is classified as a state dependent agency.

## **Other Educational Activities**

County boards of education may enter into agreements with other county boards of education, other educational institutions or agencies, or the county boards of commissioners or county councils to provide joint services. If a separate administrative entity is created, the agreement

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specifies the nature of the board and the funding arrangements. The Regional Education Service Agency of Appalachian Maryland was created as a joint agreement.

### **SPECIAL DISTRICT GOVERNMENTS (85)**

Maryland statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Cooperative Library Corporations**

These entities may be formed as nonstock corporations by two or more boards of library trustees. They are governed as specified in their articles of incorporation. They may collect user fees and receive state and local funding. The Eastern Shore Regional Library was formed under this law.

#### **Drainage Districts and Ditches<sup>1</sup>**

Maryland statutes authorize the following types of independent districts to provide for drainage of agricultural lands:

**Drainage or levee districts.** Drainage or levee districts may be established by the board of county commissioners on petition of landowners. A board of drainage commissioners is appointed by the county commissioners. The board may issue bonds and levy special benefit assessments. As of June 2002, no drainage districts appear to have been established under this law.

**Storm drainage districts.** These districts may be established by local law in charter and code home-rule counties. Financial provisions governing storm drainage districts vary according to terms of the local legislation.

**Tax ditches (drainage).** Legislation authorizing these districts was repealed in 1941, but tax ditches then in operation are permitted to continue. Drainage ditches were established by the boards of county commissioners on petition of landowners and after a public hearing. Elected boards of managers govern the ditches. Tax ditches may levy special benefit taxes.

#### **Housing Authorities**

Housing authorities may be established in counties or in cities upon resolution of the governing body. They are governed by boards of commissioners appointed by the county governing body or the mayor. The authorities may issue bonds and fix and collect rentals.

Housing authorities governed by the county governing body or subject to county fiscal controls are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

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<sup>1</sup>Public drainage associations, previously classified as special districts, were reclassified as county dependents for the 2002 Census of Governments.

#### **Metropolitan Washington Airports Authority**

This authority is counted under “Virginia—Special District Governments.”

#### **Northeast Maryland Waste Disposal Authority**

This authority was created by special act to provide resource recovery facilities. The authority board consists of one member representing each member county and Baltimore City appointed by the Governor from lists approved by the chief executive officers. The director of the Maryland Environmental Service also serves on the board. The authority may fix and collect fees and rentals and issue revenue bonds.

#### **Potomac Highlands Airport Authority**

This authority is counted under “West Virginia—Special District Governments.”

#### **Public Watershed Associations**

These associations provide water conservation, drainage, flood control, and soil conservation. The county governing body or the mayor and city council of Baltimore City may establish these associations upon petition of landowners and after public hearing. An elected board of directors governs each association. The board may issue bonds and may levy assessments on benefited land.

#### **Sanitary (or “Metropolitan”) Commissions**

Sanitary districts provide water supply, sewerage, and solid waste disposal facilities. These districts are established by ordinance or resolution of the county governing body of each county served. A commission, appointed by the county governing body, governs the districts in that county. The commissions may issue bonds, levy taxes, and impose charges for services.

LaVale Sanitary Commission, created by special act, also is counted as an independent government. The board is appointed by the county commissioners. The board may fix and collect fees, issue bonds, and set property taxes.

The Washington Suburban Sanitary Commission, created by special act, is subject to budget oversight by Montgomery and Prince George’s counties. The St. Mary’s County Metropolitan Commission, also created by special act, is subject to bond approval by the county. These commissions are classified as subordinate agencies.

Commissions of this type that are governed by the county governing body are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Soil Conservation Districts**

These districts are created by the state soil conservation committee on petition of the land occupiers after a public hearing and local referendum. A board of supervisors,

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with four members appointed by the state soil conservation committee and one by the county governing body, governs each district. The districts may require contributions from landowners for services performed and establish and implement a fee system.

### **Special Tax Districts<sup>2</sup>**

The following special tax districts are counted as special districts. The services they provide are specified in the creating legislation and may include services such as streets, lighting, parking, water supply, sanitation, drainage, recreational facilities, police, or fire.

In Allegany County:

The Bel Air Special Taxing Area, Bowling Green and Robert's Place Special Taxing Area, Crespatown Special Taxing District, Eilerslie Special Taxing Area, McCoolle Special Taxing District, Mount Savage Special Tax Area, and Potomac Park Addition Taxing District are counted as special districts. These districts were created by state law and local referendum prior to the passage of home-rule in Allegany County. The county does not have the power to modify or abolish these districts. The governing bodies are elected. The county levies a property tax on behalf of the districts. The Crespatown Special Taxing District may issue bonds.

The Corriganville Special Taxing District also is counted as an independent government. The Corriganville Light and Improvement Association, popularly elected, governs the district. The association may fix and collect fees and sets the tax rate to be levied by the county.

In Montgomery County:

The Friendship Heights and "The Hills" Special Tax District, Oakmont Special Tax District, and Village of Drummond Special Taxing Area are counted as special districts. These districts were created by state law prior to the passage of home-rule in Montgomery County. The county does not have the power to modify or abolish these districts. The governing boards are elected. The statutes set a minimum tax for the county to levy on behalf of each district. The governing boards may levy special assessments with the approval of the county. The latter two may issue bonds.

Five former special taxing districts of this nature that were created by the general assembly have become municipal corporations.

For special tax districts in these counties and other counties that are not counted as governments, see "Subordinate Agencies and Areas," below.

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<sup>2</sup>The special community benefit districts in Anne Arundel County, previously classified as special districts, were reclassified as county dependent taxing areas for the 2002 Census of Governments.

### **Upper Potomac River Commission**

This commission was established by special act to reduce pollution in the Potomac River by providing facilities for treatment and disposal of sewage and industrial wastes. The commission consists of three members: a chair appointed by the Governor and one member appointed by each of the commissioners of Allegany and Garrett counties. The commission may issue revenue bonds and fix and collect fees.

### **Washington County Free Library**

This library was formed under a special act to provide library services to the residents of Washington County. It is governed by a board of nine trustees. The library may obtain revenue through donations, sales, investments, and state and local appropriations.

### **Washington Metropolitan Area Transit Authority**

This authority is counted under "District of Columbia—Special District Governments."

### **Water and Sewer Authorities**

These authorities may be created by one or more political subdivisions (county, municipality, sanitary district, or other political subdivision) except in Montgomery and Prince George's counties. These authorities are governed by boards appointed by the creating governments. The authorities may fix and collect fees and issue bonds.

Water and sewer authorities with ex officio boards are not counted as independent governments. See "Subordinate Agencies and Areas," below.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Maryland that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Some subordinate agencies and areas represent "special taxing areas" within the territory of an established government other than those listed under "Special Tax Districts," above. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (•) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Maryland Health and Higher Educational Facilities Authority (state).** An act of the state legislature created this authority to finance the construction of buildings for hospitals and institutions of higher education. The authority is governed by a board of nine members including eight members appointed by the Governor, plus the state treasurer ex officio. The authority may fix and collect fees and rents; make loans to participating hospitals or institutions of higher education; and issue revenue bonds.

**Maryland-National Capital Park and Planning Commission (joint county).** This commission provides park and recreational facilities plus planning services in Montgomery and Prince George's counties. It was created by special act. The governing body consists of ten members, five appointed by the Montgomery County council with the consent of the county executive and five appointed by the Prince George's County executive with the consent of the county council. Revenue needs are met by county tax levies. In addition, the commission may issue bonds, which may be guaranteed by the county in which the facilities to be financed are located. Since 1972, Montgomery and Prince George's counties have had the power to modify the commission budget. The commission also acts as governing body for the Maryland-Washington Metropolitan District and the Maryland Washington Regional District. These two districts are not counted as separate governments.

**Maryland Transportation Authority (state).** This authority was created by 1970 legislation to finance, operate, and maintain all state toll highways, bridges, and tunnels and finance other transportation-related facilities by revenue bonds. Authority members are the secretary of the department of transportation plus six members appointed by the Governor with the consent of the senate. The authority may impose rates and charges for its facilities and issue revenue bonds.

Other examples include:

### State

Auxiliary and Academic Facilities Bond Authority  
Canal Place Preservation and Development Authority  
Chesapeake Bay Trust  
Forest conservancy districts  
Historic St. Mary's City Commission  
Maryland Affordable Housing Trust  
Maryland Agricultural Land Preservation Foundation  
Maryland Deposit Insurance Fund Corporation  
Maryland Economic Development Corporation  
Maryland Environmental Service  
Maryland Food Center Authority  
Maryland Health Care Foundation  
Maryland Heritage Areas Authority  
Maryland Higher Education Supplemental Loan Authority  
Maryland Historical Trust

Maryland Industrial Development Financing Authority  
Maryland Port Commission (including Maryland Port Administration)  
Maryland-Potomac Water Authority (joint state-county)  
Maryland Small Business Development Financing Authority  
Maryland Stadium Authority  
Maryland Venture Capital Trust  
Seafood Marketing Authority  
Southern Maryland Higher Education Center  
State Tobacco Authority

### County

Allegany County Transit Authority  
Anne Arundel County Recreational Facilities Revenue Authority  
Baltimore County Metropolitan District  
Baltimore County Revenue Authority  
Baltimore County revitalization districts  
Battery Park tax area (Montgomery County)  
Bedford Road Fire Taxing Area (Allegany County)  
Bowling Green Fire Taxing Area (Allegany County)  
Calvert County Economic Development Authority  
Commercial district management authorities  
County library boards  
Crofton Special Community Benefit District (Anne Arundel County)  
Crystal Beach Manor Special Taxing District (Cecil County)  
Electric lighting districts  
▪Erosion districts  
Garrett County Memorial Hospital  
Historic districts  
Housing authorities governed by county governing body or under county fiscal control  
Howard County Economic Development Authority  
▪Howard County fire districts  
Howard County Mental Health Authority  
Industrial development authorities (county)  
▪LaVale Fire Taxing Area (Allegany County)  
▪LaVale Rescue Taxing Area (Allegany County)  
Local economic development agencies  
Maryland-Potomac Water Authority (joint state-county)  
Montgomery County Fire Tax District  
Montgomery County Recreation District  
Montgomery County Revenue Authority  
Montgomery County Suburban District  
Noise abatement districts in Montgomery County  
Octoraro Lakes Special Taxing District (Cecil County)  
Parking authorities (Montgomery and Prince George's counties)  
▪Parking lot districts in Montgomery County  
Prince George's County Redevelopment Authority  
Prince George's County Revenue Authority  
Prince George's County special improvement districts  
Public drainage associations  
St. Mary's County Building Authority Commission  
St. Mary's County Metropolitan Commission

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- St. Mary's County Special Tax District (fire)

Sanitary (or "metropolitan") districts governed by county governing body

- Shore erosion control districts

Special community benefit districts in Anne Arundel County

- Special taxing areas for public transportation in Anne Arundel, Carroll, Calvert, Frederick, Garrett, Howard, and Montgomery counties

Special taxing districts in Anne Arundel, Calvert, Charles, Garrett, Howard, Prince George's, Washington, and Wicomico counties

Special taxing districts in home-rule counties

Tax increment financing districts

Urban district corporations (Montgomery County)

Urban districts (Montgomery County)

Washington County Museum of Fine Arts

Washington Suburban Sanitary Commission

Washington Suburban Transit District

Water and/or sewer authorities with ex officio boards

Waterways improvement districts

Wicomico Urban Services Commission

Worcester County Citizens Nursing Home Board

## **Municipal**

Baltimore City Downtown Commercial District Management Authority

Baltimore City Child First Special Authority

Baltimore City community benefits districts

Baltimore Civic Center Authority

Baltimore Community Development Finance Corporation

Drainage districts in Takoma Park

Enoch Pratt Free Library (Baltimore)

Historic districts

Industrial development authorities (municipal)

Lexington Market Authority (Baltimore)

Parking authorities (Baltimore City)

Special taxing districts created by municipalities in home-rule counties

Tax increment financing districts (except Baltimore City)

Urban renewal agencies (special acts)

Urban renewal authorities for slum clearance

Water and/or sewer authorities with ex officio boards

Waterways improvement districts

Maryland laws also provide for various types of local areas for election purposes and administration of justice.

# Massachusetts

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Massachusetts ranks 33rd among the states in number of local governments, with 841 as of June 2002.

## COUNTY GOVERNMENTS (5)

The entire area of the state is encompassed by county government except for the following areas:

Nantucket County  
Suffolk County

The area and the governing body of Nantucket County are identical with those of the town of Nantucket; the town selectmen serve as county commissioners. Nantucket is counted as a town government, rather than as a county government, in census reporting.

Suffolk County encompasses an area larger than the city of Boston, but is substantially consolidated with that city for governmental purposes. The combined city and county government is counted as a municipal government, rather than as a county government, in census reporting.<sup>1</sup>

Legislation to abolish seven county governments has been enacted by the state legislature:

Effective July 1, 1997  
Franklin County  
Middlesex County

Effective July 1, 1998  
Hampden County  
Worcester County

Effective January 1, 1999  
Hampshire County

Effective July 1, 1999  
Essex County

Effective June 30, 2000  
Berkshire County

The Franklin Regional Council of Governments Authority, classified as a special district government for census purposes, was created by special act. It provides services on a fee-for-service basis for 26 townships within the Franklin

<sup>1</sup>The cities of Chelsea and Revere, and the town of Winthrop, all located in Suffolk County, continue to exist as separate governments.

County area. Administrative services—the jail, the sheriff, the courthouse, and the deed registry—previously provided by the county government will be transferred to the state government.

In Massachusetts counties with county government, the governing body is called the board of county commissioners.

County governments in Massachusetts perform limited functions. County governments traditionally have been responsible for provision of jails and other correctional institutions, recording of deeds, and provision of courthouses. The counties may also maintain agricultural schools (see “Public School Systems,” below) and hospitals.

State legislation enacted in 1985 empowers each county, except Barnstable County that became a home-rule county in 1988, to adopt a charter or to revise an existing charter. A charter study commission formed for such purpose is charged with the review of functions provided by the county government and with the determination of what, if any, form of county government will exist in each county. Each county has the option of having all or a part of the traditional county administrative activities—the jail, the sheriff, the courthouse, and the deed registry—transferred to the state government. The sheriff and the registrar of deeds, if transferred to the state government, become state government employees, but continue to be locally elected officials. Suffolk County transferred the county deed registry to the state government effective September 1, 1998.

Subject to county referendum, a county may adopt one of three forms of government—county executive plan, county manager plan, or board chairperson plan—set forth in general laws. In lieu of adopting a form of government specified in general laws, subject to state legislative enactment, a county has the option to:

Operate under a special charter.

Operate under an unchanged form of county government.

Operate under a modified form of the existing county government after determining which county agencies and operations will be changed, which will remain a part of the county government, and which will be placed under another governmental system.

Abolish the county government after determining that all or some of the county agencies or operations will be taken over by the state or allowed to exist as part of a regional system.

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## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (351)**

The 351 subcounty general purpose governments in Massachusetts comprise 45 municipal (city) governments and 306 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Massachusetts, city and town governments have similar powers and perform similar functions.

### **Municipal Governments (45)**

The term “municipality,” as defined for census statistics on governments, applies only to cities in Massachusetts. Towns, which are treated as municipalities in Massachusetts statutes, are counted for census purposes as towns rather than municipal governments (see below). Massachusetts cities are established by special acts of the General Court (the minimum population requirement for incorporation as a city is 12,000). Cities exist outside the area of any town and, in addition to usual city functions, have responsibility for services handled in other parts of the state by town governments. Cities may adopt home-rule charters or one of several standard charters.

### **Town or Township Governments (306)**

Although not differing in legally authorized powers from cities, units in Massachusetts designated as “towns” are counted in census statistics as a separate type of government, including those towns that have a “representative town meeting” form of government. Massachusetts towns may adopt home-rule charters.

The entire area of the state is encompassed by town governments except for areas located within the boundaries of cities.

## **PUBLIC SCHOOL SYSTEMS (330)**

### **School District Governments (82)**

Only the following types of school districts in Massachusetts are counted as separate governments for census purposes:

- Regional school districts
- Regional vocational-technical school districts
- Independent vocational schools

Each of these types of school districts is created by election. The type of governing body is determined at the election creating the district. These districts may issue bonds and determine their fiscal needs, which are provided by the participating towns. As of June 2002, there were 55 regional school districts, and 30 regional vocational-technical school districts and independent vocational schools.

### **Dependent Public School Systems (248)**

Massachusetts statutes provide for the following types of dependent public school systems:

State dependent systems (1):

- Essex Agricultural and Technical High School

Systems dependent on county governments (2):

- County agricultural schools

Systems dependent on municipal governments (44):

- City school systems

Systems dependent on town governments (205):

- Town school systems<sup>2</sup>

Essex Agricultural and Technical High School was taken over by the state when its parent county was abolished in 1999. It is governed by a board of trustees consisting of seven members, which are appointed by the governor.

County agricultural schools are governed by boards of trustees consisting of the board of county commissioners in an ex officio capacity plus other members appointed by the Governor. They are financed through county appropriations. County agricultural schools are classified for census purposes as dependent agencies of county governments and are not counted as separate governments. In June 2002, there were only two of these schools in operation.

In June 2002, there were 44 city school systems and 205 town school systems in operation. Each of these has an elected school committee to administer the schools but their fiscal requirements are determined and provided for by the respective city and town governments. City and town public school systems are classified for census purposes as dependent agencies of city or town governments and are not counted as separate governments.

### **Other Educational Activities**

Educational collaboratives in Massachusetts may be formed by agreement between any two or more public school systems to provide vocational or special education. A board of directors appointed by the participating school systems governs each collaborative. The collaboratives may receive contributions from participating public school systems and may accept state and federal grants. As of June 2002, 32 education collaboratives were in operation.

In Massachusetts, the superintendency or union school districts (for the joint employment of superintendents) are classified as joint educational service agencies of the public school systems they serve and are not counted as separate governments. In addition, the following are not

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<sup>2</sup>Of the 307 towns in Massachusetts, only 205 towns have their own school systems. Of the 205 town school systems, 199 are currently in operation. Six of the town school systems are nonoperating, and may tuition out all or some of their students. The remaining 10 towns with no dependent school systems are members of 12-grade district systems and have no school committees.



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counted as separate governments but are classified as joint activities of the public school systems served: vocational school districts (for joint administration of vocational education programs) and school districts for the employment of guidance and placement directors.

The junior colleges in Massachusetts may be established by cities or towns and are classified as dependent agencies of the city or town they serve. They are not counted as separate governments. Only one municipal junior college (in Quincy) was reported in operation as of June 2002.

### **SPECIAL DISTRICT GOVERNMENTS (413)**

Massachusetts statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Burncoat Pond Watershed District**

This district was created to maintain the watershed around Burncoat Pond. It is governed by a board of five managers, three of whom are elected at the annual meeting, and one each appointed by the boards of selectmen of the towns of Leicester and Spencer. Primary revenue is obtained from a local property tax.

#### **Boston Metropolitan District**

This district was created by a 1929 special act for the purpose of planning and financing rapid transit improvements in the Boston metropolitan area. It is separate from the Metropolitan District Commission (listed below under "Subordinate Agencies and Areas"). Its governing body is a board of trustees, with four members appointed by the Governor and one by the mayor of Boston.

This district acted as the financing agent for the former Metropolitan Transit Authority (see Massachusetts Bay Transportation Authority, below) and will continue as such for the liquidation of bonds issued for the Metropolitan Transit Authority. District fiscal needs are met by assessments against the 14 cities and towns included in the district area and from principal and interest payments on bonds of the Metropolitan Transit Authority.

#### **Cambridge Public Health Alliance**

This public regional health care system was created from a merger between The Cambridge Hospital and Somerville Hospital in 1996. The alliance was expanded in 2001 to include Whidden Memorial Hospital in Everett. This public health system works closely with the Cambridge Public Health Department, more than 20 primary care practices, and Network Health (a statewide managed Medicaid health plan) to better serve Cambridge, Somerville, and Boston's Metro-North region. This unit is governed by a board of 19 members, including the chief executive officer. Their terms and appointment are outlined by Massachusetts Statutes.

#### **Central Massachusetts Economic Development Authority**

This authority was created by special act to acquire properties in Worcester County contaminated by oil or hazardous material for the purpose of reclamation and development. The board consists of one member from Worcester city and each participating town. The authority apportions costs to Worcester city and the participating towns, which levy taxes to meet their proportionate share.

#### **Conservation Districts**

Conservation districts to provide soil conservation are created by the State committee for conservation of soil, water and related resources of the department of natural resources on petition of landowners. An elected board of supervisors governs each district. The district may require contributions from benefited landowners and may accept assistance from any government.

#### **Fire and/or Water Districts**

Fire and/or water districts have been individually established by special acts, subject to local referendum, that provide substantially uniform provisions as to their operation and financing. These districts may provide fire protection, water supply, or both. An elected board of commissioners governs each district. The district may fix rates for the use of facilities and levy taxes with the approval of the voters.

Also included under this heading are fire districts set up under a general law authorizing the creation of fire districts in towns of less than 2,000 population by the board of selectmen on petition and after referendum. The governing body of each such fire district is an elected prudential committee. The district determines its own fiscal needs, for which the town levies ad valorem taxes.

#### **Housing Authorities**

A general law in Massachusetts provides for the creation of housing authorities in cities and towns. Each authority's governing body has five members. One member is appointed by the state department of community affairs. The other four members are appointed by the city governing body (in cities) or are elected (in towns). The authorities may fix rates and charges for use of facilities; issue bonds; and receive loans, grants, or appropriations from the federal government or other sources. Massachusetts housing authorities may undertake redevelopment projects in addition to providing assisted housing.

Any combination of cities and towns may form a regional housing authority, with the same powers as city or town housing authorities.

#### **Improvement Districts**

Improvement districts provide street lighting, libraries, sidewalks, and police protection. The districts may be

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established by vote of the town meeting. An elected prudential committee governs each district. The district may levy ad valorem taxes.

### **Massachusetts Bay Transportation Authority**

This authority operates, manages, and coordinates bus and rail transit and commuter rail service in the Boston metropolitan area. It was established by 1964 legislation and replaced the former Metropolitan Transit Authority. A seven-member board of directors governs the authority. Six, excluding the chairperson, are appointed by the Governor with the approval of designated agencies. The authority may fix rates and fares; accept gifts, grants, and loans from any source; and issue bonds. Participating cities and towns are assessed annually based on commuter usage.

### **Massachusetts Municipal Wholesale Electric Company**

This company is a public corporation organized to provide and operate facilities for the wholesale generation of electric power. It is governed by a board of nine members, seven of whom are elected by member cities and towns from among their respective managers of municipal lighting and members of their municipal light boards. Two additional board members are appointed by the Governor. The company may fix charges for the sale of electric power to member cities and towns and may issue bonds.

### **Mendon-Upton Library District**

This entity was organized to construct, maintain, and operate a public library within the towns of Mendon and Upton. The district is governed by a board of six trustees—three members from the two towns. Board members are popularly elected in each town, and serve 3-year terms. The district may receive gifts and grants, acquire real property, issue bonds and notes, and to accept assessments from the two towns.

### **Northern Berkshire Industrial Park and Development Corporation**

This entity was created by special act. The board of directors consists of six members appointed by the Governor and the economic development coordinators, ex officio, for the city and towns of North Adams, Adams, and Williamstown. The entity may collect fees, rents and charges for its services and facilities, and issue revenue bonds.

### **Regional Refuse Disposal Districts**

General law authorizes cities and towns to establish regional refuse disposal districts after referendum. A committee, selected by agreement between member cities and towns, governs each regional refuse disposal district. The district committee may issue bonds and apportion district

costs to member cities and towns. Similar provisions apply to regional refuse disposal districts established by special acts. These districts also may be known as solid waste management districts.

### **Regional Transportation Authorities**

Two or more cities or towns may establish a regional transportation authority to provide, operate, and maintain transit service. The governing body consists of the mayor or the city manager of each member city and the chairperson of the board of selectmen or town manager of each member town. The authorities may fix rates and fares; accept gifts, grants, and loans from any source; and issue bonds.

### **Restoration/Preservation Districts**

These districts are created by special acts for lake rehabilitation, preservation, maintenance, and recreation projects. The districts are governed by a prudential committee and an elected clerk and treasurer. The districts may levy special assessments; issue bonds; and accept financial assistance from the federal government, the commonwealth, specified local governments, charitable foundations, or private sources.

### **Sewer Districts**

Sewer districts are individually established by special acts to provide sewerage facilities but with substantially the same provisions as to their organization and operation. An elected board of commissioners governs each district. The boards may fix charges, levy taxes and/or benefit assessments, and issue bonds.

The South Essex Sewerage District board consists of appointed and ex officio officials of the establishing governments. This district determines its own fiscal requirements and apportions the amount to be contributed by each participating government.

### **South Shore Tri-Town Development Corporation**

Formerly the Naval Air Station (NAS) at South Weymouth, this military installation was closed and a plan was adopted to initiate its reuse as an economic hub for the local (town) communities of Abington, Rockland, and Weymouth. The corporation was created to carry out those duties. It is governed by a board of five directors that are appointed by the boards of selectmen from the three towns. Among a variety of corporate powers, this corporation has the authority to hold, sell, and lease property; to accept grants and gifts; and to assess and collect taxes within the NAS South Weymouth Redevelopment Area in order to generate revenue.

### **Transportation Areas**

A single city or town, or two or more cities or towns, after local referendum, may establish transportation areas for operation of transit systems. A board of trustees,

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appointed by the city councils and town selectmen, governs each transportation area. The area board of trustees may fix and collect tolls, rates and fees, and issue bonds. Participating cities and towns may be assessed for any deficit. The Greenfield-Montague Transportation area was established under this law.

### **U.S. Naval Shipbuilding Corporation**

This unit was reclassified as a state agency in 2001 (see “Subordinate Areas and Agencies,” below).

### **Upper Cape Regional Water Supply Cooperative**

This unit was created to provide supplementary water services in the towns of Bourne, Falmouth, Mashpee, and Sandwich. The cooperative is governed by a board of managers, consisting of two members appointed by each member government. The cooperative may charge fees, and issue revenue bond.

### **Water Pollution Abatement Districts**

General law provides that water pollution abatement districts may be established by one or more cities or towns after local referendum. The governing body is the district commission. It consists of two members selected by the board of selectmen of each participating town and two members selected by the city council of each participating city, with one additional member appointed if a city or town has more than 20,000 population, and two additional members appointed if the city or town has more than 50,000 population. These districts may receive grants and contributions, and may issue general obligation bonds. District costs are apportioned to member cities and towns. Some districts of this type are called “water quality districts” or “sanitary districts.” Similar provisions apply to water pollution control districts authorized by special acts.

### **Woburn Golf and Ski Authority**

This authority was created by special act to establish and operate golf and ski facilities in a portion of the city of Woburn. The board of directors consists of nine members appointed by the mayor of Woburn with the approval of the city council. The authority may fix and collect rates and fees and issue revenue bonds.

### **Worcester Health and Hospitals Authority**

Created to manage Worcester City Hospital, this unit was dissolved in 1993. Both the hospital and Emergency Medical Services of Worcester were assumed by The University of Massachusetts Medical Center of Worcester.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Massachusetts that have certain characteristics of governmental units but that are classified in census statistics as

subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Building authorities (state).** The Massachusetts State Colleges Building Authority, the Southeastern Massachusetts University Building Authority, the University of Lowell Building Authority, the University of Massachusetts Building Association, and the University of Massachusetts Building Authority were all created by special acts to construct and lease buildings for use by state agencies and institutions. Each of these authorities is governed by a board appointed by the Governor. All of these agencies may issue bonds to be financed from rental income from properties constructed and leased.

**Massachusetts Convention Center Authority (state).** This authority was created by act of the general court to develop convention center facilities in the Boston area. The authority is governed by a board of 13 members, nine of whom are appointed by the governor, plus two appointed by the mayor of Boston, the secretary of administration and finance, and the collector-treasurer of the city of Boston. The authority may fix rates, fees, and charges, receive state appropriations, and issue revenue bonds.

**Massachusetts Health and Higher Educational Facilities Authority (state)** . This authority was created by act of the general court to finance the construction of facilities for hospitals, institutions of higher education, schools for the handicapped, and cultural institutions. A board of nine members appointed by the Governor governs the authority. The authority may fix rates, rents, fees and charges; receive grants, loans, and contributions; make mortgage loans; and issue revenue bonds.

**Massachusetts Home Mortgage Finance Agency (state).** This agency was created by act of the general court to provide mortgage credit for low and moderate income housing. The agency board consists of the nine members of the Massachusetts Housing Finance Agency, ex officio. The agency may fix fees and charges, accept gifts and grants, make mortgage loans, and issue revenue bonds.

**Massachusetts Housing Finance Agency (state).** This agency was created by act of the general court to finance the construction and the rehabilitation of low and moderate income housing. The agency is governed by a board of nine members, seven of whom are appointed by the Governor, plus the secretary of communities and development and the secretary of administration and finance who serve in an ex officio capacity. The agency may make mortgage loans; set interest rates; accept gifts, grants, and contributions, and issue revenue bonds.

**Massachusetts Port Authority (state).** This authority was established by 1956 special legislation. Its board consists of seven members appointed by the Governor with the consent of the Governor's council. The authority may charge tolls, rates, fees and rentals; receive grants from any federal agency and contributions from any source; and issue revenue bonds. This authority has acquired and now administers the Mystic River Bridge, the Port of Boston and the state-owned airports, including the General Edward Lawrence Logan International Airport (Logan Airport and Lawrence G. Hanscom Field).

**Massachusetts Turnpike Authority (state).** This authority was established by special act to build, operate, and maintain the Massachusetts Turnpike and the East Boston toll tunnels. Its board consists of three members appointed by the Governor. The authority may fix tolls and charges, accept federal agency grants and contributions from any source, and issue revenue bonds.

**Massachusetts Water Resources Authority (state).** This authority was created in 1985 by act of the general court to operate the water supply and sewage disposal system in the Boston metropolitan area. A board of 11 directors governs the authority, including four members appointed by the Governor, three members appointed by the mayor of Boston, three members selected by an advisory board representing local governments in the area and the secretary of the executive office of environmental affairs ex officio. The authority may impose charges, fees and rates, may specify the amounts to be assessed participating cities and towns, and issue revenue bonds.

**Metropolitan District Commission (state).** This commission was established by act of the general court. Its current functions include the acquisition and maintenance of parks, and the construction, maintenance, and operation of a system of watersheds, reservoirs, and water rights to supply pure water to the Massachusetts Water Resource Authority. The commission is governed by one commissioner and four associate commissioners appointed by the secretary of environmental affairs with the approval of the Governor. The commission accepts grants and gifts and receives revenues from charges and state appropriations. Annual assessments are levied on cities and towns for parks, and the Massachusetts Water Resource Authority for water supply to cover costs; proportions for cities and towns are set by law.

**Redevelopment authorities or community development authorities (municipal and town).** Any town or city may establish such an authority by declaring a need. The local housing authority, if any, must consent. A five-member board administers each redevelopment authority, with four members either appointed by the mayor or the city manager (in cities) or elected (in towns), plus one member appointed by the Department of Community

Affairs. Redevelopment authorities may issue bonds, collect rentals, and receive grants, loans, and contributions from any source. Cities and towns may appropriate money for the authorities.

Other examples include:

#### **State**

Air pollution control districts  
Community Economic Development Assistance Corporation  
Government Center Commission  
Health districts  
Massachusetts Commonwealth Zoological Corporation  
Massachusetts Community Development Finance Authority  
Massachusetts Corporation for Educational Telecommunications  
Massachusetts Development Finance Agency (merger Massachusetts Government Land Bank and Massachusetts Industrial Finance Agency)  
Massachusetts Educational Financing Authority (formerly Massachusetts Education Loan Authority)  
Massachusetts Horse Racing Authority  
Massachusetts Legal Assistance Corporation  
Massachusetts Technology Development Corporation  
Massachusetts Technology Park Corporation  
Massachusetts Water Pollution Abatement Trust  
Mosquito control projects  
Pollution Liability Reinsurance Corporation  
State Lottery Commission  
U.S. Naval Shipbuilding Corporation  
Woods Hole, Martha's Vineyard, and Nantucket Steamship Authority

#### **County**

Hospitals for chronic diseases

#### **Municipal**

Airport commissions  
Beverly Harbor Management Authority  
Boston Water and Sewer Commission  
Drinking water protection districts  
Economic development and industrial corporations—1972 general law; also special acts  
Historic districts  
Holyoke Geriatric Authority  
Incinerator authorities  
Industrial development financing authorities  
Neighborhood Development Agency (Boston)  
Parking commissions and authorities  
Pittsfield Civic Authority  
Public beach districts  
Regional health districts  
Regional industrial commissions  
Veterans' service districts  
Waste disposal facilities financing authorities

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**Town**

Airport commissions  
Bourne Recreation Authority  
Drinking water protection districts  
Dukes County Land Bank  
Economic development and industrial corporations—1972  
  general law; also special acts  
Groton Country Club Authority  
Historic districts  
Incinerator authorities  
Industrial development financing authorities  
Industrial sewer districts  
Lexington Housing Assistance Board Inc.  
Land bank funds (Cape Cod)  
Nantucket Islands Land Bank  
Parking commissions and authorities  
Provincetown Pier Corporation  
Public beach districts  
Regional health districts  
Regional industrial commissions

Road maintenance districts  
Veterans' service districts  
Waste disposal facilities financing authorities  
Webster Lake Commission

**Joint City-Town**

Bayside Resource Recovery Council  
  Planning districts  
Public beach districts  
Regional health districts  
Southeastern Regional Planning and Economic  
  Development District  
Veterans' service districts  
Westover Metropolitan Development Corporation  
Weymouth-Braintree Regional Recreation and Conservation  
  District

Massachusetts laws also provide for various types of local areas for election purposes, administration of justice, and air pollution control.

# Michigan

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Michigan ranks 13th among the states in number of local governments, with 2,805 as of June 2002.

## **COUNTY GOVERNMENTS (83)**

There are no areas in Michigan lacking county government. The county governing body is called the board of county commissioners. Most counties operate in accordance with general statutes, although they may also organize under a locally approved charter. To date, only Wayne County has its own home-rule charter.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,775)**

The 1,775 subcounty general purpose governments in Michigan comprise of 533 municipal (city and village) governments, and 1,242 township governments.

### **Municipal Governments (533)**

The term “municipality,” as defined for census statistics on governments, applies only to the cities and villages in Michigan. Townships, to which the term “municipality” is applied by some Michigan statutes, are classified for census purposes as township rather than municipal governments (see below).

Cities are organized as home-rule, special charter, or fourth class. Those fourth class cities that do not adopt a home-rule charter are under the Fourth Class City Act. Villages are either home rule or general law villages. Unlike cities, which exist outside the area of any township, villages are included within township areas.<sup>1</sup>

### **Township Governments (1,242)**

Township governments encompass the entire state except for areas within the boundaries of cities. Townships of 2,000 or more inhabitants may organize as “charter” townships and exercise considerably broader taxing powers and more administrative flexibility than other township governments.

<sup>1</sup>One village, Grosse Pointe Shores, is coterminous with two townships (Lake Township in Macomb County and Grosse Pointe Township in Wayne County). However, the village and the townships each perform distinct functions and are each counted as separate governments for census purposes.

Townships are governed by a township board consisting of the township supervisor, the township clerk, the township treasurer, and two or four elected trustees.

## **PUBLIC SCHOOL SYSTEMS (739)**

### **School District Governments (580)**

The following types of school districts in Michigan are counted as separate governments for census purposes:

- General powers school district
- Local act school districts
- Community college districts

The governing body of a general powers school district is an elected board of education. Revenue is derived from a state wide sales tax. General powers school districts may issue bonds, some of which require voter approval.

Community college districts, each administered by an elected board of trustees, are also counted as governments. Community college district boards are authorized to levy taxes up to limits approved by the voters, accept gifts, grants, and contributions, and issue bonds with the approval of the voters.

### **Dependent Public School Systems (159)**

#### **First class school districts (Detroit)**

The only first class school district operating in the state of Michigan is The Detroit Public School System. In 1997, that system was classified and counted as an independent public school system. However, in 1999, that status changed when the system was reorganized and placed under the control of the mayor of the city of Detroit. The governing board (Detroit’s school reform board) is appointed by the mayor of the city of Detroit.

### **Public School Academies (Charter Schools)**

Public school academies are established to provide an alternative means of public education by application of one or more persons to a school district, intermediate school district, community college or state university and approval of the sponsoring body. They are governed by a board of directors whose composition and manner of appointment is specified by the sponsoring agency. The schools are eligible to receive state per pupil funding passed through the sponsoring agency. Public school

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academies are classified as dependent school systems of their sponsoring agencies, and as such may be dependent systems of the state, or of school district or tribal governments.

### **Other Educational Activities**

The intermediate school districts (areas within which intermediate school boards provide services for underlying school districts) are classified for census purposes as joint educational service agencies of the constituent school districts, and are not counted as separate governments. The intermediate school district board is appointed by a board composed of one representative of each constituent school district. Although intermediate school districts may levy ad valorem taxes, their budgets must be approved by the underlying school districts. In addition, the levy of ad valorem taxes for vocational-technical school and special education purposes by intermediate school districts requires voter approval. In June, 2002, 55 intermediate school districts were reported in operation.

The board of education of first class school districts or other school districts having 10,000 population or more may operate community (junior) colleges as an extension of the school services provided by the district. However, nearly all community colleges in Michigan are now operated by independent community college districts.

### **SPECIAL DISTRICT GOVERNMENTS (332)**

Michigan statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Agencies Formed Under Intergovernmental Agreements—1968 Law**

Two or more governments (county, city, village, township, school district, or special district) may exercise jointly any power common to them. Whenever such an agreement establishes an agency that is separate from the creating governments, the agreement specifies the functions to be performed, the method of selecting members of the agency governing body, and the method of allocating the share of the agency budget to each participating government. Agencies formed under this law may fix charges and borrow money, but may not levy taxes.

#### **Airport Authorities**

A 1970 general law, with special application to Ingham County, provides for the formation of an airport authority by any county having a portion of its boundaries within 10 miles of any state-owned airport and any city exceeding 100,000 population (Lansing) within its boundaries by resolution of each governing body. Contiguous counties may participate on petition of voters and after referendum. The Capital City Airport Authority was established

under this law. An airport board consisting of the director of the Michigan Aeronautics Commission or a designated representative, three members from the city appointed by the mayor with the consent of the council, two members from the county appointed by its governing body, and two members from each additional county joining the authority, appointed by the respective county governing body, governs the authority. The authority board determines its fiscal requirements which are provided by the participating governments. The authority may also impose ad valorem taxes, and may issue revenue bonds.

Joint airport authorities may be created by resolution of the legislative bodies of two or more cities, counties, townships, or incorporated villages or any combination thereof, after referendum. The governing body, an airport board, consists of one member for each 20,000 inhabitants or fraction thereof for the first 100,000 population, plus one additional member for each additional 250,000 inhabitants, appointed by the legislative body of the participating governments. An authority may issue bonds, levy ad valorem taxes after voter approval, and determine its financial requirements, which are provided by the participating governments.

#### **Community Mental Health Authorities**

These authorities manage delivery and oversee community mental health services. They are established through enabling resolution adopted by the board of county commissioners of each creating county, after at least three public hearings have been held. The resolution becomes effective after it has been filed with the secretary of state and the county clerks of each participating county. Authorities are governed by boards which are described in the terms outlined in the legislation creating them. General powers include, but are not limited to, fixing and collecting charges, and accepting grants and gifts. Community mental health boards which represent only one county are not counted as separate governments for census purposes. See "Subordinate Agencies and Areas," below.

#### **County Water, Sewer, and Sewer and Garbage Disposal Systems**

Any county may, by action of the county board of commissioners, establish a water, sewer, or sewage and garbage disposal system to serve cities, villages, and townships in the county pursuant to contract. The county may designate the agency to administer such a system. The amounts to be contributed by each city, township, or village are determined by contract. The county may also issue revenue bonds, or issue bonds secured by the contracting governments, to finance these systems. When a separate agency is established to administer these systems, that agency is counted as a special district government for census purposes.

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## **District Library Boards**

Two or more county, municipal, township, or school district governments may establish a district library upon approval of each of the participating governments. The composition of the library board is specified in the agreement creating the district library. Each participating government supports the district library through appropriations or tax levies. Tax levies and general obligation bond issues for library purposes require voter approval.

## **Emergency Service Authorities**

Any two or more counties, cities, villages, or townships may incorporate an authority to provide emergency services, including fire protection, ambulance, and police protection, upon approval of the articles of incorporation by the governing body of each participating government. The method of selecting the authority governing body is specified in the articles of incorporation. The authority may levy ad valorem taxes upon voter approval.

## **Grand Rapids Kent County Convention Arena Authority**

The authority was created by a special act of the legislature, and a joint resolution of the city and county to acquire, construct, and operate convention centers, and related facilities. The authority is governed by a board consisting of two members appointed by the city, two appointed by the county, one appointed by the governor, and two appointed by the aforementioned five. The authority may fix fees and charges, and may issue bonds.

## **Huron-Clinton Metropolitan Authority**

A special act of the Michigan Legislature created this authority for acquiring and developing parks in southeastern Michigan. The authority is governed by a board of commissioners, consisting of five members appointed by the participating county boards of commissioners and two appointed by the Governor. The authority may levy taxes within voter-authorized limits, and collect fees, tolls, and charges.

## **Joint Agencies for Electric Power**

These agencies may be created to generate and distribute electric power by resolution of the legislative bodies of two or more counties, cities, villages, townships, or metropolitan districts. The governing body is a board of commissioners composed of representatives of the participating governments. An agency may set rents, rates, and fees, and accept appropriations from participating governments. An agency also may issue revenue bonds. The Michigan Public Power Agency was established under this law.

## **Joint Hospital Authorities**

Joint hospital authorities are created to provide, operate, and maintain hospitals by resolution of the legislative bodies of two or more cities, villages, or townships with the

approval of the voters. The authorities are governed by hospital boards with one member appointed for the first 20,000 inhabitants, one for each additional 40,000 or fraction thereof by the creating legislative bodies, and seven members selected by these appointees. The authorities determine their fiscal needs, which are provided by the participating cities, villages, and townships. In addition, joint hospital authorities may issue bonds.

## **Land Reclamation and Improvement Authorities**

These authorities are created following a petition to the Department of the Treasury and after a public hearing for the purpose of promoting economic growth. An authority is governed by a board of five to seven members elected by real property owners. The authorities may collect fees and charges, determine special assessments and may issue bonds.

## **Mass Transportation Authorities—1963 Law**

Any city with a population not exceeding 300,000 may, by action of its governing body, incorporate a mass transportation authority to provide transit service within the city and surrounding areas within a 10-mile radius of the city. The method of selecting the authority governing body members is specified in the articles of incorporation. Mass transportation authorities may fix fares and other charges, and may issue revenue bonds. Similar provisions apply to transportation commissioners formed under intergovernmental agreements.

Authorities governed by the city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Metropolitan Councils**

Metropolitan councils to provide public improvements and services, including water supply, sewerage, solid waste collection and disposal, parks and recreation, transportation facilities, higher education facilities, and economic development and planning are established by an agreement between two or more local governments. The composition of the metropolitan council governing body is specified in the agreement creating the council. Metropolitan councils may fix charges for their facilities and services, levy ad valorem taxes, and require the participating governments to contribute to the council in proportion to their assessed valuation. If their articles of incorporation so permit, they may also issue bonds.

## **Metropolitan Transportation Authorities—1967 Law**

Under general law, metropolitan transportation authorities may be established to provide transit service in major metropolitan areas by resolution of the board of commissioners of one or more contiguous counties. A board of directors, consisting of nine members, is appointed by the



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Governor with the consent of the senate; six of the appointments are made from lists submitted by the boards of commissioners of the member counties and the mayor of any city within the authority with a population exceeding 500,000. In the case of the Suburban Mobility Authority for Regional Transportation, which was established under this law, 15 members are apportioned on the basis of population and appointed by their respective governing bodies.

Metropolitan transportation authorities may fix and collect rates, fares, tolls, and other charges, accept appropriations and grants, and issue revenue bonds. In addition to operating transit service itself, a metropolitan transportation authority may make contracts with other public or private transit systems for construction or operation of any portion of the transit facilities within the area served by the authority.

#### **Port Authorities—1978 Law**

Any city and county, combination of counties, or a combination consisting of at least one city and one county may request the Governor to authorize the incorporation of an authority to provide, operate, and maintain port facilities. The governing body of an authority has one member appointed by the Governor and representatives of the participating governments. In a county over 2,000,000 population, one member is appointed by the Governor, two by the county board of commissioners, and two by the mayor of a city having a population of at least 1,000,000. Authorities may set and collect rates, fees, and charges, and may issue revenue bonds. Fifty percent of the authority operating budget is funded by the department of transportation. These provisions replace former provisions that authorized port districts.

#### **Public Transportation Authorities—1986 Law**

Authorities to provide transit service may be created under this law by one or more counties, cities, townships, or villages, or combination thereof. The composition of the authority governing body is specified in the agreement creating the authority. The authorities may fix fares, fees, rents, and charges, and receive appropriations from participating governments. They may also levy ad valorem taxes and issue general obligation bonds after voter approval, but may not pledge the credit of participating governments without the approval of those governments.

#### **Soil Conservation Districts**

The State Soil Conservation Committee creates these districts on petition and after hearing and referendum. The governing board consists of three directors popularly elected and two directors appointed by the State Soil Conservation Committee. The districts may require contributions from benefited landholders.

#### **Water and Sanitation Districts and Authorities**

Michigan general laws authorize the following types of districts or authorities to provide for water supply and sanitation:

Charter water authorities—1957 law

Metropolitan districts—1929 law

Rubbish and garbage disposal authorities—1947 law

Sewage disposal and water supply system authorities—1955 law

Water authorities—1952 law

Water and/or sewage disposal districts—1956 law

Charter water authorities under the 1957 law are created by agreement between any two or more cities, villages, or townships having a combined equalized valuation of \$200 million or more, with voter approval, to acquire and operate a water supply system. A board of commissioners, appointed by the legislative bodies of the member governments, governs each authority. The authority may collect rates and charges, levy taxes, and issue general obligation bonds.

Metropolitan districts under the 1929 law are created by agreement between two or more cities, villages, or townships, or combinations thereof, to acquire and maintain water and sewage disposal systems, as well as parks and transportation facilities. The district charters provide for election or appointment of governing bodies. Each district may levy taxes and collect rates, tolls, and excises. In lieu of levying taxes, the district may prorate expenses to be provided by participating governments.

Rubbish and garbage disposal authorities under the 1947 law are formed by agreement between any two or more cities, villages, or townships to provide for collection of rubbish and garbage. The method of choosing the governing body is determined in the articles of incorporation. Any such authority determines its fiscal requirements, which are provided by the participating governments. In addition, these authorities may also issue revenue bonds. "Landfill authorities," "sanitation authorities," "incinerator authorities," "resource recovery authorities," and "sanitary districts" operate under the same provisions as rubbish and garbage disposal authorities.

Sewage disposal and water supply system authorities under the 1955 law are formed by agreement between any two or more counties, cities, villages, or townships, to acquire and operate sewage disposal, solid waste disposal, and water supply systems. The method of choosing the authority governing body is determined by the articles of incorporation. The authority determines its fiscal needs, which are provided by the participating governments. In addition, an authority may issue revenue bonds. "Cooperative authorities", "solid waste management authorities", "utilities authorities", and "waste water authorities" operate under the same provisions as sewage disposal and water supply system authorities.

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Water authorities under the 1952 law are formed by agreement between any two or more cities, villages, or townships, or combinations thereof, to provide a supply system. The articles of incorporation provide for the method of selecting the governing body as well as the method of determining the amount to be paid by each participating municipality to the authority for services. A water authority may issue revenue bonds.

Water and/or sewage disposal districts under the 1956 law are created to provide a water supply and sewage disposal system by the State Water Resources Commission on petition of two or more cities, villages, or townships after local referendum. An elected board of directors governs each district. The district may collect rates and charges, levy special benefit assessments, and issue revenue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Michigan that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (See “Public School Systems,” above, regarding educational agencies of this nature).

**Drainage districts (county).** Michigan law authorizes four types of drainage districts to provide drainage for agricultural and health purposes:

Chapter 4 and Chapter 20 drainage districts (each covering portions of a single county)

Chapter 5 and Chapter 21 drainage districts (each covering portions of two or more counties)

Each type is established by petition of landowners or local governments to the county drain commissioner or the state director of agriculture followed by a public hearing. Chapter 4 districts are governed by the county drain commissioner. Chapter 5 districts are governed by a board consisting of the county drain commissioners of each county served plus the state director of agriculture. Chapter 20 and 21 district boards include, in addition to the above officials, the chairperson of the county board of supervisors and a third county official, specified by statute, of each county served. Each district certifies, to the governing body of each county, city, village, or township served, the amount of property taxes and special assessments to be levied for district purposes. All types of drainage districts may issue bonds.

**Housing commissions (county, municipal, or township).** A housing commission is established by county, city, village, or township ordinance; local referendum is required if voters petition therefor. A commission consists

of five members appointed by the chief administrative officer of the county, city, village, or township. In Detroit, the commission includes, in addition to the five members appointed by the mayor, representatives of the board of tenant affairs and the coordinating council on community redevelopment. A housing commission may collect rentals and issue revenue bonds. However, all leases, contracts, and purchases must be approved by the county, city, village, or township governing body. Housing commissions may also perform redevelopment functions.

**Joint water and sewage disposal systems—1939 and 1947 laws (county, municipal, or township).** The question of joint acquisition of a water supply, sewage disposal, or garbage disposal system serving two or more county, city, village, township, or metropolitan district governments may be submitted to the voters. Each system organized under these two laws may be governed by a joint board consisting of representatives of the participating governments or, as an alternative, administered by one of the participating governments under contract. Under the 1939 law, the amount of service charges to be imposed, as well as the contributions to be made by each participating government, is specified by contract. Under the 1947 law, contributions made by each participating government are in proportion to revenues received within the area of that government, unless otherwise specified by contract. Under both laws, participating governments may issue bonds.

**Michigan Municipal Bond Bank Authority (state).** This authority was established by an act of the legislature to enable local governments to borrow money for public purposes at favorable interest rates. A board of trustees, consisting of the state treasurer serving ex officio, plus two state officials serving at the pleasure of the Governor, and five other trustees appointed by the Governor, governs the authority. The authority may impose fees and charges, and may issue revenue bonds.

**Michigan State Building Authority (state).** This authority was established by special act to finance the construction of state buildings. It is governed by a board of trustees appointed by the Governor. The authority may impose rentals for use of facilities, and may issue revenue bonds.

**Michigan State Hospital Finance Authority (state).** This authority was established to finance construction of hospital facilities. The authority is governed by a board of seven members, five of whom are appointed by the Governor with the consent of the senate, plus the director of the department of public health and the state treasurer, who serve in an ex officio capacity. The authority may receive grants and contributions, fix charges and fees, make mortgage loans, and issue revenue bonds.

**State Housing Development Authority (state).** This authority was established to provide mortgage credit for

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low and moderate income housing. The authority is governed by a board of seven members, four of whom are appointed by the Governor with the consent of the senate, plus the director of social services, the director of commerce, and the state treasurer, who serve in an ex officio capacity. The authority may fix fees and charges, receive gifts, grants, loans, and appropriations, make mortgage loans, and issue revenue bonds. In addition, the authority may, upon approval of the legislature and the voters, receive proceeds of state general obligation bonds.

Other examples include:

### **State**

Automobile Theft Prevention Authority  
Base conversion authorities  
Forest improvement districts  
Low-Level Radioactive Waste Authority  
Mackinac Island State Park Commission  
Michigan Broadband Development Authority  
Michigan Economic Growth Authority  
Michigan Education Trust  
Michigan Enterprise Zone Authority  
Michigan Export Development Authority  
Michigan Family Farm Development Authority  
Michigan Forest Finance Authority  
Michigan Higher Education Assistance Authority  
Michigan Higher Education Facilities Authority  
Michigan Higher Education Student Loan Authority  
Michigan Next Energy Authority  
Michigan State Natural Resources Commission  
State Strategic Fund  
State Waterways Commission

### **County**

Building and parking authorities  
Community mental health service boards  
Economic development commissions  
Economic development corporations  
Emergency telephone districts  
Empowerment zone development corporations  
Health districts  
Health facilities corporations (county)  
Historic districts  
Joint building and parking authorities (city-county)  
Joint county medical care facilities  
Lake improvement (“inland lake”) districts  
Library boards  
Library cooperatives  
Local hospital finance authorities  
Regional libraries  
River management districts  
Road commissions<sup>2</sup>  
Rural fire protection districts  
Zoning districts

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<sup>2</sup>In Wayne County, county boards of road commissioners may also build and maintain airports.

### **Municipal**

Brownfield Redevelopment Authority  
Building and parking authorities  
Commercial redevelopment districts  
Community swimming pool authorities  
Downtown development authorities  
Economic development corporations  
Fire assessment districts  
Health facilities corporations  
Historic districts  
Joint environmental management authorities  
Joint building and parking authorities (city-county)  
Joint fire protection districts  
Joint water supply systems—1945 law  
Library boards in cities having less than 10,000 population and in villages  
Local development finance authorities  
Local hospital finance authorities  
Market authorities  
Mass transportation authorities with ex officio boards—1963 law  
Plant rehabilitation and industrial development districts  
River management districts  
Rural fire protection districts  
Tax increment financing authorities  
Technology park districts  
Twin City Public Safety Authority

### **Township**

Brownfield Redevelopment Authority  
Building and parking authorities  
Commercial redevelopment districts  
Downtown development authorities  
Economic development corporations  
Fire assessment districts  
Historic districts  
Joint fire protection districts  
Library boards in townships  
Local development finance authorities  
Local hospital finance authorities  
Plant rehabilitation and industrial development districts  
Resort district authorities  
River management districts  
Technology park districts  
Water supply districts—1941 law  
Zoning districts

### **Other**

Industrial districts within port authorities are classified as subordinate activities of a port authority, and are not counted as separate governments.

Michigan laws also provide for various types of local areas for election purposes and administration of justice.

# Minnesota

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Minnesota ranks 7th among the states in number of local governments, with 3,482 as of June 2002.

## **COUNTY GOVERNMENTS (87)**

There are no areas in Minnesota lacking county government. The county governing body is called the county board of commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,647)**

The 2,647 subcounty general purpose governments in Minnesota comprise 854 municipal (city) governments and 1,793 township or town governments.

## **Municipal Governments (854)**

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Minnesota. Towns or townships in Minnesota are counted as township governments, and not as municipal governments, in census statistics on governments.

Minnesota cities are divided into four classes according to population size, as follows:

- First class—more than 100,000 inhabitants
- Second class—more than 20,000 and not more than 100,000 inhabitants
- Third class—more than 10,000 and not more than 20,000 inhabitants
- Fourth class—not more than 10,000 inhabitants

“Charter cities” are municipal governments that have adopted home-rule charters. All other municipal governments, including those that were villages on January 1, 1974, are “statutory cities.” There are no differences between cities that would affect their classification for census purposes. Some, but not all cities, exist within township areas.

## **Township Governments (1,793)**

Township governments exist in 85 of the 87 Minnesota counties. In those counties that have township governments, township governments do not cover the entire area of such counties. All unorganized territory and some, but not all, cities, exist outside the area served by any township government. In recent years, some township governments in Minnesota have been dissolved. The terms

“town” and “township” are used interchangeably in Minnesota with regard to township governments. The township governing body is the board of supervisors.

A number of metropolitan area towns, or urban towns, have powers similar to those of municipal governments under special powers granted by the Minnesota statutes.

## **PUBLIC SCHOOL SYSTEMS (345)**

### **School District Governments (345)**

The following types of school districts in Minnesota are counted as separate governments for census purposes:

- Common school districts
- Independent school districts
- Special school districts

An elected board administers to each of these three school district types. Common, independent, and special school districts may levy school taxes and issue bonds.

### **Dependent Public School Systems (0)**

Minnesota has no dependent school systems.

### **Secondary Cooperative Facilities Districts**

These districts that operate joint high schools are created by a joint powers agreement between two or more school districts. They are governed by a board consisting of representatives of the member school district boards. The district may levy a property tax, and issue general obligation bonds with voter approval. Debt is guaranteed by the member school districts. They are classified as dependent activities of their member school districts. As of June 2002, no secondary cooperative facilities districts were reported to be in existence.

### **Other Educational Activities**

Minnesota has the following types of educational service agencies in operation:

- Area learning centers
- Education districts
- Interdistrict councils (under Joint Powers Act)
- Intermediate school districts
- Regional management information centers
- Vocational centers (cooperative centers for vocational education)

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Area learning centers provide vocational education to secondary school pupils with special needs. They may be established by a school district or districts, an educational cooperative service unit, an intermediate school district, or an institution of post-secondary education. For census purposes, they are not counted as separate governments, but are joint educational service agencies of the school districts they serve.

Education districts established may be to provide educational and school support services to participating school districts by agreement between four or more school districts. A board of appointed representatives from each participating school district governs an education district. These representatives serve at the pleasure of the school district they represent. Education districts may levy ad valorem taxes and issue bonds upon voter approval.

Regional management information centers were formerly named elementary and secondary vocational computer regions, or ESVs. They provided a computer based financial management accounting system to school districts, utilizing regional or other computing facilities. They are not counted as separate governments.

Enhanced pairing districts are created by special act. They provide for joint personnel administration and accounting for member school districts. Pairing districts are governed by a board consisting of representatives from each board of member school districts. They are not counted as separate governments.

Interdistrict councils are organized under the Joint Powers Act. These councils are established by agreement between two or more school districts, to exercise powers common to the contracting parties. Most of the education agreements formed under this law provide special education services. The agreement determines whether there is a separate governing body. Interdistrict councils (under the Joint Powers Act ) are not counted as separate governments. Similar provisions can apply to special education cooperative districts, and telecommunications districts. .

Intermediate school districts are established by special acts; and provide for technical colleges or special education. A joint board, consisting of appointed representatives from each participating school district governs an intermediate school district. These districts may levy ad valorem taxes, receive federal, state, and local contributions, and issue bonds. They are not counted as separate governments.

Vocational centers (also called cooperative centers for vocational education), which provide vocational education and other educational services, are established by resolutions of two or more independent school districts. They are not counted as separate governments for census purposes.

## **SPECIAL DISTRICT GOVERNMENTS (403)**

Minnesota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Area Ambulance Districts**

Created by special acts of the legislature, these districts provide ambulance service to their area. They are governed by boards appointed by member cities, towns, and counties. Districts may levy ad valorem property taxes and issue bonds.

### **Area Redevelopment Agencies**

Agencies to provide redevelopment may be established by joint powers agreement between two or more municipalities. A joint board consisting of one member appointed by the Governor and the remainder by the municipalities served governs each agency. The agency may collect fees, rentals, charges, issue bonds, and, with approval of the municipalities served, may levy ad valorem taxes and special assessments.

The Moorhead-Clay County Area Redevelopment Agency was created by special act with similar provisions.

These agencies are to be distinguished from the municipal redevelopment agencies listed under "Subordinate Agencies and Areas," below.

### **East Lake Clinic District**

A 1989 special act authorizes creation of this district by resolution of the towns of Crystal Bay, Beaver Bay, and Stony River, the cities of Beaver Bay and Silver Bay, and the county of Lake. The district board consists of one representative from each of the participating governments. The district may levy ad valorem taxes and fix charges for its services.

### **Hospital Districts**

Municipal hospital districts, authorized by 1959 legislation, may be established by resolution of the governing bodies of any two or more contiguous cities (except first class) or townships. A referendum is required if requested by the voters. The district hospital board consists of one member elected from each constituent government plus one member elected at large. The board may collect charges for services, levy taxes, accept county appropriations, enter into agreements with other facilities, and issue general obligation bonds with the approval of the voters.

A few county hospital districts have also been established by special acts with generally similar provisions.

### **Housing and Redevelopment Authorities**

General law provides for the establishment of a housing and redevelopment authority in each municipality and most counties on resolution of the respective governing

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bodies. Multicounty authorities may also be established. Each authority is administered by a board of commissioners appointed by the mayor with the consent of the municipal governing body or by the county governing body, as appropriate. Authorities may issue revenue bonds, fix and collect rentals, and accept grants, gifts, and contributions. A property tax may be levied with the approval of the establishing government. The Minneapolis Public Housing Authority, organized in 1986, was also established under this law.

Special acts authorize city governing bodies to serve as housing authority commissioners ex officio in a few localities. A housing authority governed by the city governing body is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **Metropolitan Airports Commission**

This commission was created by special legislation to provide, operate, and maintain airports in the Minneapolis-St. Paul metropolitan area. It is governed by a board of commissioners comprised of the mayors of Minneapolis and St. Paul or their appointed representatives acting in an ex officio capacity, plus 13 additional members (including the chairperson) appointed by the Governor. The commission may set rates, collect fees and rents, levy ad valorem taxes, and issue general obligation bonds.

### **Metropolitan Council**

The Metropolitan Council was created by a special act primarily to coordinate planning and development, operate transit, and sewage disposal systems in the Minneapolis-St. Paul metropolitan area. It has been given broad powers to review and require consistency and compatibility of all comprehensive plans of governments in the seven-county area. The council consists of 17 members appointed by the Governor. It may levy ad valorem taxes and may issue bonds.

### **Metropolitan Mosquito Control District**

A special act permits any two or more counties in the Minneapolis-St. Paul area to establish this district. A 17 member commission, composed of members of the boards of county commissioners from each of the participating counties, governs the district. The district may certify the amount of ad valorem taxes to be levied on its behalf.

### **Metropolitan Radio Board**

This board was established by a special act to coordinate, and operate emergency communications services in the Minneapolis-St. Paul metropolitan area. The board is composed of 17 members including ten appointed by participating counties, and cities, five appointed by the governor, one appointed by the metropolitan council, and an

official of the state department of transportation. The board may collect user fees, and impose charges on member governments. The metropolitan council may issue debt on behalf of the board.

### **Metropolitan Sports Facilities Commission**

This commission was established by 1977 legislation to provide sports stadiums in the Minneapolis-St. Paul area. The commission consists of seven members, six of whom are appointed by the Minneapolis city council, and one member appointed by the Governor. It may fix rents, fees, and charges, and impose admissions taxes. The Metropolitan Council issues bonds to finance construction of facilities owned by the commission. The commission may also receive the proceeds of municipally-imposed sales taxes.

### **Minneapolis-St. Paul Housing Finance Board**

This board was established by a joint exercise of powers agreement between the Minneapolis Community Development Agency and the Housing and Redevelopment Authority of St. Paul to provide mortgage credit. The composition of the board is specified in the agreement establishing it. The board may fix fees and charges for its services, and may issue revenue bonds.

### **Municipal Gas Agencies**

Municipal gas agencies, which provide and distribute gas, are established when two or more cities file a written agreement with the secretary of state. A board of directors, in which at least five directors represent the participating cities, governs each agency. The agency may charge rents, rates, and other fees, accept appropriations from member cities, and issue revenue bonds.

### **Municipal Power Agencies**

Municipal power agencies are established by written agreement between two or more member cities, upon resolution of the respective city governing bodies, to generate and distribute electric power. A board, consisting of representatives of the governing bodies of the member cities, governs each agency. The number of representatives per city and their manner of selection are specified in the agreement establishing the agency. Municipal power agencies may impose service charges, accept appropriations and grants from member cities, and issue revenue bonds.

### **Park Districts**

Park districts are authorized under a general law applicable only to counties with 350,000 or more inhabitants; adjoining counties may also be included in the district. Establishment is by the board of county commissioners following petition of voters or resolutions adopted by a

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majority of the governing bodies of the cities within each county in the proposed district; local referendum is required, if petitioned for or, if the county commissioners so desire.

The Three Rivers Park District (formerly the Suburban Hennepin Regional Park District) was established under this law to provide park facilities in Hennepin County. Single-county park districts are coterminous with the county, but exclude first class cities. Multicounty park districts may include all or part of two or more counties, exclusive of first class cities. An elected board of commissioners governs each district. The district may fix charges and issue bonds. The district may also determine the amount to be contributed by each participating government.

### **Regional Development Commissions**

These commissions, which coordinate state, federal, and local planning and development programs, are established by the Governor following petition by a combination of the governing bodies of the cities and counties representing a majority of the population residing in the area of the proposed commission. Each commission consists of members chosen from local governing bodies, councils of governments, Native American Tribal Councils, and public interest groups. The commission by-laws specify the method of selection of board members. Regional development commissions may receive state and federal grants, and may levy property taxes.

### **Regional Public Library Districts**

These districts were established by special acts to provide regional library services to specific areas. They are governed by boards consisting of elected directors, and, in some cases, including a member appointed by each county. The district may levy ad valorem property taxes and issue debt.

### **Regional Public Library Systems**

Regional library systems are formed by agreement between two or more counties and/or cities located in two or more counties under the interlocal cooperation act, after approval by existing library boards. The system is governed by representatives appointed by member governments as specified in the agreement. The system receives statutorily prescribed funding from member governments, and the proceeds of an earmarked library tax.

### **Regional Railroad Authorities**

Regional railroad authorities to preserve and improve local freight or passenger rail service may be established by resolution adopted by the governing body of one or more counties, after application to the Secretary of State. A board of five or more commissioners governs each authority. The number of commissioners appointed by each

member county is specified in the certificate of incorporation. The authority may charge fees and rentals and issue revenue bonds; with voter approval, it may levy ad valorem taxes.

Authorities of this type that are governed by the county board of commissioners ex officio are not counted as separate special district governments. See “Subordinate Agencies and Areas,” below.

### **Rural Development Financing Authorities**

Authorities to acquire, construct, and improve agricultural development and improvement projects are established by resolution of one or more counties. A board of directors, appointed by the county governing bodies of the counties served, governs each authority. The authorities may fix charges for their services, levy special assessments, and receive state contributions (including proceeds from tax increment financing).

The Morrison County Rural Development Finance Authority was created by a special act.

Authorities governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Rural Water User Districts**

Rural water user districts to conserve, store, and distribute water may be established under general law upon petition of at least 50 percent of the landowners to the state district court. If the district includes an area within a city, then the petition must include a resolution of the city governing body. An elected board of directors governs each district. The districts may impose service charges and issue revenue bonds.

### **Sanitary Districts**

Sanitary districts may be established by the Minnesota Pollution Control Agency on petition of the governing bodies of one or more county, municipal, or township governments. A board of managers, selected by the governing bodies of the constituent governments, governs each district. The district may fix service charges, accept gifts and grants, and issue bonds. Similar provisions apply to the Western Lake Superior Sanitary District, and Cross Lake Area Water and Sanitary Sewer District that were established by a special acts.

Regional sanitary sewer districts are created by special acts, with substantially uniform provisions, that enumerate the cities and townships included therein. A board of directors, with one member appointed by the governing body of each participating city or township, governs the district. Each district may fix service charges, levy ad valorem taxes and special assessments, and issue bonds.

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Area sanitary sewer districts are created by special acts to provide wastewater treatment facilities. A board of directors appointed by the governing body governs the district, with the number of members decided in each special act. The district may levy ad valorem taxes and issue general obligation bonds.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are created by the State Soil and Water Conservation Board on petition of landowners after referendum. An elected board of supervisors governs each district. The board may require contributions from benefited landowners and accept state or federal aid. In addition, the county may levy ad valorem taxes and issue bonds for the benefit of the district.

### **Solid Waste Management Districts**

Solid waste management districts may be established to build and operate solid waste facilities of the State Waste Management Board following petition from governing bodies of at least half the counties that lie wholly or in part within the proposed district. Each participating government appoints two members to the district board of directors. The district may charge fees and issue revenue bonds.

### **Transit Commissions (Special Acts)**

The St. Cloud Metropolitan Transit Commission was established by a 1969 law. It consists of members appointed by the governing bodies of the participating municipalities. The commission may issue revenue bonds, impose charges, and levy ad valorem taxes.

### **Watershed Districts**

General law authorizes the State Board of Soil and Water Resources to establish these districts to provide flood control, reclamation, water supply, sewerage, drainage, and soil and water conservation on petition of landowners and after public hearing. The governing body is a board of managers, appointed by the county boards of commissioners. The district board may levy special benefit assessments and ad valorem taxes, and may issue revenue bonds.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Minnesota that have certain characteristics of governmental units but that are classified in census statistics on governments as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the areas served.

**Higher Education Services Office (state).** This office was created by the legislature to oversee higher education in Minnesota and to administer student loans and scholarships. The board consists of nine members appointed by the Governor. The board may receive appropriations and grants, make loans to lenders, receive income from charges and loan repayments, and issue revenue bonds.

**Minnesota Higher Education Facilities Authority (state).** This authority was created by 1971 legislation to finance the construction of higher education facilities. A board consisting of a representative of the higher education services office ex officio, and eight other members (appointed by the Governor) governs the authority. The authority may fix rates, rents, fees, and charges for its services, and may issue revenue bonds.

**Minnesota Housing Finance Agency (state).** This agency, authorized by an act of the legislature, was created to provide mortgage credit for low to moderate income housing and related improvements. A board of seven members governs the agency, including five members appointed by the Governor with the consent of the senate, plus the state auditor and the commissioner of trade and economic development, who serve in an ex officio capacity. The agency may set fees and charges, receive grants and appropriations, make mortgage loans, and issue revenue bonds.

**Port authorities (municipal).** General law authorizes the establishment of these authorities in cities of the first class, and also elsewhere by special act. A port commission of three members appointed by the city council governs each authority, except where special acts specify otherwise. By unanimous resolution, however, a port commission may increase its membership to seven. Contiguous first class cities may establish joint port commissions. The port commission submits its annual budget to the city council which, at its discretion, may levy an additional ad valorem tax for port authority needs. Port authorities may levy ad valorem taxes up to a statutory limit and fix rates, fees, and charges. The port commission may issue revenue bonds and general obligation bonds with city approval. Industrial development districts within port authorities are classified as dependent agencies of the establishing authority, and are not counted as separate governments.



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Other examples include:

### **State**

Greater Minnesota Corporation  
Lake Superior Center Authority  
Minnesota Agricultural and Economic Development Board  
Minnesota Export Finance Authority<sup>1</sup>  
Minnesota Health Care Commission<sup>2</sup>  
Minnesota Pollution Control Agency  
Minnesota Project Outreach Corporation  
Minnesota Public Facilities Authority  
Minnesota World Trade Center Corporation<sup>3</sup>  
Mississippi River Parkway Commission  
Rural Finance Authority  
St. Paul Landmark Authority  
Wildfire protection districts

### **County**

Benson/Swift County Hospital District  
Byllesby Park District  
Cook County and Grand Marais Joint Economic Development Authority  
County and judicial drainage systems  
County water and sewer districts  
Koochiching City-County Rural Development Finance Authority

- Lake improvement districts

Mille Lacs Preservation and Development Board<sup>4</sup>  
Mississippi Headwaters Board Regional railroad authorities governed by the county board of commissioners

- Road districts in unorganized territory

Rural development financing authorities with ex officio boards

- Subordinate service districts

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<sup>1</sup>Repealed in 2002.

<sup>2</sup>Repealed in 1997.

<sup>3</sup>Repealed in 1999.

<sup>4</sup>The development board has yet to gain approval by the Minnesota Legislature, and is not currently active.

### **Municipal**

Chisholm/Hibbing Airport Authority  
City development districts  
Duluth Airport Authority  
Duluth Transit Authority  
Economic development authorities and districts  
Housing and redevelopment authorities with ex officio boards  
Lake Minnetonka Conservation District (in Hennepin County)  
Minneapolis Community Development Agency  
Minneapolis Housing Finance Agency  
Municipal redevelopment agencies  
Neighborhood revitalization policy boards (1st class cities)  
St. Paul Civic Center Authority  
St. Paul Public Housing Agency Special service districts  
Spirit Mountain Recreation Area Authority  
Storm sewer improvement districts  
Tax increment financing districts (may also be dependent on a special district)  
Urban and rural service (taxing) districts

### **Township**

Road districts (in areas having organized township governments)  
Special fire protection districts  
Subordinate service districts

### **Joint Municipal-Township**

Joint East Range Economic Development Authority  
White Bear Lake Conservation District

### **Other**

The Metropolitan Parks and Open Space Commission is classified as a dependent activity of the Metropolitan Council.

Minnesota laws also provide for various types of local areas for election purposes and administration of justice.

# Mississippi

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Mississippi ranks 29th among the states in number of local governments, with 1,000 active as of June 2002.

## **COUNTY GOVERNMENTS (82)**

There are no areas in Mississippi lacking county government. The county governing body is called the county board of supervisors.<sup>1</sup> Counties in Mississippi operate under home-rule.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (296)**

### **Municipal Governments (296)**

Municipal governments in Mississippi are the cities (municipalities of 2,000 inhabitants or more), towns (municipalities of 300 to 1,999 inhabitants), and villages (municipalities of 100 to 299 inhabitants). Villages can no longer be created, but existing villages with at least 50 inhabitants may retain their status. Municipal governments in Mississippi operate under home-rule.

### **Township Governments (0)**

Mississippi has no township governments.

## **PUBLIC SCHOOL SYSTEMS (167)**

### **School District Governments (164)**

Only the following types of school districts in Mississippi are counted as separate governments for census purposes:

- County-wide school districts
- Consolidated school districts
- Municipal separate school districts
- Special municipal separate school districts
- Junior colleges

County-wide school districts compose all of the territory of a county, exclusive of the territory included in a municipal separate school district. The elected county board of education governs the district.

<sup>1</sup>Each of the following ten Mississippi counties has two county seats: Bolivar, Carroll, Chickasaw, Harrison, Hinds, Jasper, Jones, Panola, Tallahatchie, and Yalobusha.

Consolidated school districts are subdivisions of those territories of a county that are not in a municipal separate school district or in a county-wide district. An elected board of trustees governs the district. Line (intercounty) districts operate under similar provisions.

Municipal separate school districts include the area of a municipality and may include added territory. A board of trustees appointed by the municipal governing body governs the district. Although authorizing legislation for municipal separate school districts was repealed in 1987, existing districts may continue to operate until abolished by action of the county board of education or by the school district board upon petition of voters.

Special municipal separate school districts are municipal separate school districts having “added territory” that contains 25 percent or more of the total number of educable children of the district. An elected board of trustees governs each special municipal separate school district.

The county boards of education and the boards of trustees of the municipal separate and consolidated school districts determine the amount of local taxes to be levied for school purposes. The school board, as well as the municipal or county government, may issue bonds for the school district.

In addition, junior colleges in Mississippi are counted as governments. These junior colleges are administered by boards of trustees appointed by the respective boards of county supervisors. They are financed through local tax levies.

### **Dependent Public School Systems (3)**

Mississippi statutes authorize the following types of dependent public school systems:

Systems dependent on county governments:

- Agricultural high schools
- Joint agricultural high schools
- Joint agricultural high school-junior colleges

These schools are classified as dependent agencies of county governments for census purposes and are not counted as separate governments. Each participating county is represented on the board of trustees by three members appointed by the county supervisors and two members appointed by the county board of education,

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plus the county superintendent of education ex officio. The county or counties may levy taxes for the support of these schools and may finance capital improvements through county bond issues.

### **Other Educational Activities**

Emergency school leasing authorities are dependent agencies of the local school board and are not counted as separate governments. They are used to finance and construct school facilities. An authority may collect lease purchase payments and issue bonds.

### **SPECIAL DISTRICT GOVERNMENTS (458)**

Mississippi statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Air Ambulance Service Districts**

These districts may be established by resolution of the board of supervisors of two or more counties having common boundaries with a state highway safety patrol district. A referendum is required if the voters so petition. The district board of directors consists of one member appointed by the Governor, plus one member from each participating county appointed by its board of supervisors. The district boards may fix and collect fees.

#### **Cooperative Service Districts**

Districts to provide joint financing, construction, and administration of governmental facilities and services are established by action of the board of supervisors of each participating county. A board of commissioners, consisting of one to five elected officials appointed by the supervisors of each participating county, governs each district. The districts may charge fees and special assessments to participating counties and any municipal government that has contracted for services. Revenue bonds may be issued with approval of the participating counties. The board of supervisors of any participating county may levy a tax in support of the district.

#### **Drainage Districts**

Drainage districts with local commissioners are created on petition to the chancery court and after public hearing. Consolidated drainage districts (combinations of three or more drainage districts) also are created by the chancery court on petition of the drainage districts involved and after public hearing. Governing bodies of both of these types of districts are appointed by the chancery court. The districts may issue bonds and levy special assessments.

Similar provisions are made for drainage districts with county commissioners, except that their governing bodies are appointed by the county board of supervisors.

Drainage districts exercising certain powers for the purpose of conservation are known as water management districts.

Legislation for swampland districts has been repealed, with the provision that any in existence may continue to operate.

Subdistricts of drainage districts are classified as activities of the main drainage district and are not counted as separate governments.

#### **Emergency Medical Services Districts**

These districts are established by the governing bodies of any combination of one or more counties or municipalities. The districts are governed by boards appointed by the creating governments. The authorizing legislation funds these districts through the state emergency medical services operating fund on a per capita basis.

Districts of this type that serve a single county or municipality and that are governed by local officials ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Five Lakes Utility District**

This district was established by special act to supply water and provide wastewater treatment. A board of five commissioners appointed by the county board of supervisors manages the district. The district may fix and collect fees and issue bonds. This district was formerly known as the Robinhood Utility District.

#### **Flood Control Districts<sup>2</sup>**

These districts are created by the resolution of the board of directors of the Pearl River Basin Development District and voter approval within the proposed district. The districts may include one or more counties or municipalities. Each district’s board of directors consists of members appointed by the governing bodies of the counties and municipalities participating in the district, plus one member appointed by the Pearl River Basin Development District. The districts may issue bonds with voter approval and may levy property taxes.

Two flood control districts—the Mississippi Levee District and the Yazoo-Mississippi Delta Water Management District—were given permanent existence by the state constitution. Their governing bodies are elected boards of levee commissioners. These two districts may levy ad valorem taxes and issue bonds.

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<sup>2</sup>The general law 51-35-101 authorizing flood control districts was repealed July 1, 1997. A new general law authorizing flood control districts was approved on July 1, 1998.

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## **Gas Districts**

Districts may be established in Mississippi by special acts to provide natural gas transmission systems. The provisions for the selection of the governing body of such districts vary. Gas districts with separate elected or appointed governing bodies are counted as governments for census purposes. Gas districts may fix and collect fees and issue revenue bonds.

Districts governed by municipal officials in an ex officio capacity are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Harrison County Wastewater and Solid Waste Management District**

This district was formed pursuant to a special act to provide water pollution abatement facilities. A board of directors consisting of the mayors of each participating city plus the president of the Harrison County board of supervisors governs the district. The district may fix and collect fees, receive the proceeds of county tax levies, and issue revenue bonds.

## **Horn Lake Creek Basin Interceptor Sewer District**

This district was established by special act and county resolution for the treatment of sewage. A board of three commissioners appointed by the county board of supervisors governs the district. The district may collect fees, rates, and charges and has the power to issue revenue and refunding bonds.

## **Housing Authorities**

There are three types of housing authorities in Mississippi—county, city, or town; consolidated; and regional. An individual county or municipality may establish a housing authority through resolution of its governing body; two or more municipalities may jointly establish a consolidated housing authority; and two or more contiguous counties may jointly establish a regional housing authority. The governing bodies appoint the housing authority commissioners. The authorities may issue bonds and establish and collect charges for use of authority facilities.

## **Joint Municipal Electric Power Agencies**

These agencies may be established by joint agreement of municipalities to provide facilities for the generation or transmission of electric power. The board of commissioners is appointed by the respective utility commissions of the participating municipalities. These agencies may fix and collect fees and rents and issue bonds. The Municipal Energy Agency of Mississippi was organized under this law.

## **Joint Water Management Districts**

Districts to provide for water supply and conservation and for wastewater management are created by joint resolutions of two or more counties, cities, or combination thereof after public hearing. A referendum is required if voters so petition. A board of commissioners, selected in the manner specified in the joint resolution creating the district, governs each district. The districts may fix and collect fees, receive the proceeds of special assessments by participating governments, and issue revenue bonds.

## **Lighting Districts**

These districts are created by special acts. The districts enable property owners in unincorporated county areas to obtain adequate street lighting in designated areas. The districts are governed by boards appointed by the county board of supervisors. The districts may levy a special millage tax.

## **Lower Mississippi River Basin Development District**

Legislation for this authority was repealed July 1, 1997.

## **Lower Yazoo River Basin Development District**

Legislation for this authority was repealed July 1, 1997.

## **Master Water Management Districts**

These districts provide drainage, flood control, and water conservation. They are established by the chancery court on petition of landowners and after public hearing. The governing body of each district consists of five commissioners appointed by the chancery court. The districts may issue bonds with the approval of the chancery court and levy benefit assessments.

The Tombigbee River Valley Water Management District was established by a special act. In addition to water conservation and flood control services, it also may provide navigation and recreational facilities. Its board of directors consists of those members of the Tombigbee Valley Authority whose counties become members of the district, each state-at-large member of the Tombigbee Valley Authority, one director appointed by the board of supervisors of each county in the district, and one director appointed by the Governor from each county in the district that is not an original member of the Tombigbee Valley Authority, plus four representatives of specified state agencies. The district may fix and collect fees and receive the proceeds of a special ad valorem tax levied and collected by the participating counties after voter approval. The district also may issue revenue bonds.

## **Mississippi Coast Transportation Authority**

This authority was established to provide transit service by agreement between participating local governments. The authority operates the Coast Transit Authority. A

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board consisting of representatives of member governments governs the authority. The authority may fix fares and other charges and issue bonds.

### **Mississippi Gulf Coast Regional Wastewater Authority**

This authority to construct, finance, operate, and maintain wastewater collection and treatment facilities was organized under 1980 legislation. A board of commissioners appointed by the governing bodies of participating cities and counties governs the authority. The authority may fix and collect fees; receive the proceeds of property taxes levied by county or municipal governments under contract; and issue revenue bonds.

### **Municipal Gas Authority of Mississippi**

This authority to provide for the distribution of gas was created by joint resolution of the participating municipalities. A board of commissioners appointed by the utility commissions of member municipalities governs the authority. The authority may fix and collect fees and rents and, after approval of the participating municipalities, may issue revenue bonds.

### **Northeast Mississippi-Northwest Alabama Railroad Authority**

This authority is counted under “Alabama—Special District Governments.”

### **Northeast Mississippi Regional Water Supply District**

This district was created by intergovernmental agreement to manage the water supply in the vicinity of Tupelo. A board consisting of representatives of the participating governments governs the district. The district may fix and collect fees. Under terms of the agreement creating the district, the city of Tupelo issues bonds for facilities operated by the district.

### **Pat Harrison Waterway District**

This district was established upon petition of eligible counties to the chancellor of the chancery court and after referendum. The purpose of this district is to develop the Chicksawhay, Leaf, and Pascagoula Rivers and the Tallahala Creek and their tributaries for flood control and navigation purposes. The district board of directors is composed of one director appointed by the board of supervisors of each member county and three appointed by the Governor from the district at large. The district may fix and collect fees and receive the proceeds of a special county imposed ad valorem tax. The district also may issue revenue bonds.

### **Pearl River Basin Development District**

This district was created by special act to provide flood control, irrigation, navigation, timber development, and pollution control. The district board of directors consists

of representatives of the state commission on environmental quality, the state commission on wildlife, fisheries, and parks, the state forestry commission, and the state board of health; one member appointed at large from the district area appointed by the Governor; and two members from each participating county appointed by the county board of supervisors. The district may fix and collect fees, receive the proceeds of a special county ad valorem tax, and issue bonds.

### **Pearl River Valley Water Supply District**

A 1958 special act provided for the establishment of this district by the chancery court of the First Judicial District of Hinds County on petition of the Pearl River Industrial Commission after hearing and referendum. The district distributes water for domestic, commercial, and irrigation purposes and also may provide public parks and recreational facilities. The district board of directors consists of each member of the Pearl River Industrial Commission whose county is located in the district, one additional member appointed by the board of supervisors of each participating county, and one member appointed by and from each of the following state agencies: the state commission on environmental quality; the state commission on wildlife, fisheries, and parks; the state forestry commission; and the state board of health. The district may fix and collect fees, levy ad valorem taxes, and issue bonds.

### **Port Commissions**

A Mississippi statute authorizes the creation of a port commission to provide and operate port facilities in any city having a seaport or harbor designated as a port of entry by the federal government. A five-member board of commissioners governs each port commission and consists of one member appointed by the Governor, one by the county board of supervisors, and three by the municipal governing body. The commissioners may fix and collect fees and may levy privilege taxes or receive the proceeds of a special property tax levy.

The D’Iberville Port Commission was created by special act. The commission consists of members appointed by the City of D’Iberville and Harrison County. The commission may issue bonds and fix and collect fees.

For port commissions and authorities that are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Public Improvement Districts**

Public improvement districts are created by the ordinance of a county, a municipality, or a county and municipalities. These districts may provide water systems, sewer systems, solid waste collection, bridges, roads, parks, fire protection, or security. The districts are governed by appointed boards of directors. The districts may fix and collect fees, issue bonds, and levy special assessments.

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## **Railroad Authorities**

Railroad authorities to preserve, develop, and maintain rail freight service may be formed by the county board of supervisors after public hearing or by any county and a municipality within the county. Two or more counties may form a regional railroad authority. The authority commissioners are appointed by the county governing body. In the case of a regional railroad authority, the Governor appoints a member if there is an even number of counties participating. The authorities may establish fees, rentals, and charges and may issue bonds. The authorities also may certify an ad valorem tax levy upon voter approval.

## **Regional and Joint Airport Authorities**

These authorities may be established by the resolutions of two or more counties or municipalities or by the resolutions of two or more counties or municipalities and any state-supported institution of higher learning or any public community or junior college. For the regional airport authorities, each participating entity appoints one commissioner to the authority's board and, if there is an even number, the Governor appoints an additional member. The regional airport authorities may issue revenue bonds and fix and collect fees. The boards and powers of the joint airport authorities are determined by the authorizing agreement.

## **Regional and Joint City-County Library Systems**

Joint city-county library systems are created by contract of the boards of trustees of a municipal public library or libraries and a county public library or libraries with the consent of the board of supervisors of the county or counties. The membership of the board of trustees is determined by the creating contract. The library systems are funded by taxes levied by and appropriations from the participating governments.

Regional libraries are created by contract of the board of supervisors of two or more counties. If fewer than five counties are members of the system, the membership of the board of trustees is determined by the creating contract. If five or more counties are members, one member is appointed by the governing authority of each county. The library systems are funded by taxes levied by and appropriations from the participating governments.

## **Regional Solid Waste Management Authorities**

Authorities to manage disposal of solid waste are created by ordinance or resolution of two or more local governments. Each authority's governing body includes at least one appointed representative of each participating government as specified in the articles of incorporation creating the authority. The authorities may fix and collect fees and issue bonds.

## **Ridgeland Tourism Commission**

This commission was created by special act. The commission consists of six members appointed by the mayor and board of alderman of the City of Ridgeland. The authorizing legislation levies a 1 percent tourism and convention tax, which, once levied by the city governing body, must continue for a minimum of 3 years and be used exclusively by the commission.

Similar entities lacking fiscal or administrative autonomy are classified as dependent agencies of the governments they serve. See "Subordinate Agencies and Areas," below.

## **Shoreline and Beach Preservation Districts**

These districts are authorized in Jackson County. The districts are created by resolution of the county board of supervisors upon petition and after a public hearing and, if petitioned, referendum. A board of five commissioners appointed by the county governs each district. The districts may fix and collect charges and issue bonds. The districts may levy special assessments if provided in the authorizing petition and resolution. The bonds also may be paid with ad valorem taxes levied by the county.

## **Soil and Water Conservation Districts**

The state soil and water conservation commission may create these districts on petition and after local referendum. A board of commissioners governs each district, with two members appointed by the state commission and three elected. The commissioners may require contributions from landowners for benefits.

## **Southern Regional Wastewater Management District**

This district was created by special act to alleviate pollution in the waters of the Mississippi Sound. Its governing body consists of the mayors of the participating municipalities and the president of the board of supervisors of Hancock County. The district may fix and collect fees and issue bonds. Hancock County and participating municipalities may levy special assessments for the benefit of the district. The district was formerly known as the Waveland Regional Wastewater Management District.

## **Urban Flood and Drainage Control Districts**

These districts are established to provide flood control facilities in or adjacent to municipalities with a population of 100,000 or more. They are created upon resolution of the city governing body and petition to the chancery court. A board of directors appointed by the city and county governing bodies governs the district. The district may issue bonds upon voter approval and may levy ad valorem taxes.

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## Utility Districts

Special acts authorized utility districts in Harrison and Jackson counties. These districts are created by resolution of the county board of supervisors after petition by landowners, public hearing, and, upon voter demand, referendum. The boards are appointed by the county board of supervisors. The districts may issue bonds, fix and collect fees, and levy assessments.

In addition, the following utility districts have been individually authorized by special acts:

DeSoto County Regional Utility Authority  
Diamond Lakes Utilities and Improvements District  
Madison County Wastewater Authority  
Southgate Sewer District  
Tunica County Utility District  
West Jackson County Utility District  
West Rankin Metropolitan Water Supply and Sewer Authority

These districts have appointed boards. All of these districts may issue bonds and fix and collect fees. Some may levy assessments.

## Water, Sewer, Garbage Disposal, and Fire Protection Districts<sup>3</sup>

These districts are created by the resolution of a single county after petition by landowners, public hearing, and, upon voter demand, referendum—with two exceptions. Consolidated fire protection districts may be created by two or more counties. A nonshare rural waterworks corporation may petition the county board of supervisors to pass a resolution converting it to a water district. Each district created under this law is governed by a five-member board of commissioners appointed by the county board of supervisors with one exception. In the case of nonshare rural waterworks corporations converting to a water district, the board is elected. The districts may fix and collect fees and issue revenue bonds. A referendum for the issuance of revenue bonds must be held upon voter demand. The districts may issue special improvement bonds if the creating resolution authorizes the board of commissioners to set taxes, which the county board of supervisors are required to levy, to pay for the bonds. If authorized in the creating resolution, the county board may levy property taxes for the benefit of the districts. These districts are also known as utility districts.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Mississippi that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments and

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<sup>3</sup>Entities authorized under legislation for water, sewer, garbage disposal, and fire protection districts, previously classified as county dependents, were reclassified as special districts for the 2002 Census of Governments.

are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

### Mississippi Coast Coliseum Commission (state).

This commission was established by special act to provide and operate a multipurpose coliseum in Harrison County. Three members are appointed by the Governor, one member by the Harrison County board of supervisors, and one member by the Harrison County Municipal Association. The commission receives revenue from rentals and other service charges; from taxes on the gross receipts of restaurants, hotels, and motels in Harrison County; and from taxes on the sale of beer and alcoholic beverages in Harrison County. Capital expenditures are financed through the issue of state general obligation bonds.

**Mississippi Home Corporation (state).** This corporation, formerly named the Mississippi Housing Finance Corporation, was formed to provide mortgage credit for low- and moderate-income housing. A 13-member board appointed by the Governor governs the corporation. The corporation may fix and collect fees in connection with its loans and issue revenue bonds.

**Port commissions and authorities (county or municipal).** The following port commissions and authorities, which provide and operate port facilities, are not counted as separate governments for census purposes:

City port commissions—In the cities of Greenville, Natchez, and Vicksburg, the city governing body serves ex officio as the city port commission.

County port authorities—County port authorities are governed by a seven-member board; two members are appointed by the Governor, and five members are appointed by the county board of supervisors.

Hancock County Port and Harbor Commission—This commission operates Port Bienville. The seven-member board consists of two members appointed by the city of Bienville and five appointed by the county board of supervisors.

Itawamba Port Authority—The Itawamba Port Authority is governed by a five-member board appointed by the board of supervisors of Itawamba County.

Pascagoula Port Commission and Jackson County Port Authority—The Pascagoula Port Commission operates jointly with the Jackson County Port Authority and is classified for census purposes as part of that authority; the Jackson County Port Authority, in turn, is classified as an agency of Jackson County for census purposes. The Pascagoula Port Commission has one member appointed by the county, three appointed by the city, and one appointed by the Governor. The Jackson County Port Authority has four members appointed by the county board and five appointed by the Governor.

Port commissions in counties adjoining the Mississippi River—Port commissions in counties adjoining the Mississippi River consist of seven members appointed by the county board of supervisors. The county board of supervisors, at its discretion, may levy an ad valorem tax for the support of county port authorities and of port commissions in counties adjoining the Mississippi River.

Other examples include:

#### **State<sup>4</sup>**

Educational building corporations  
Magnolia Capital Corporation  
Metro Parkway Project  
Mississippi Authority for Educational Television  
Mississippi Business Finance Corporation  
Mississippi Commission on Environmental Quality  
Mississippi Commission on Marine Resources  
Mississippi Department of Information Technology Services (formerly the Central Data Processing Authority)  
Mississippi Development Authority (formerly the Department of Economic and Community Development)  
Mississippi Development Bank  
Mississippi Educational Facilities Authority for Private Nonprofit Institutions of Higher Learning  
Mississippi Hospital Equipment and Facilities Authority  
Mississippi Major Economic Impact Authority  
Mississippi Rural Electrification Authority  
Mississippi Wayport Authority  
State port authorities (Port of Gulfport and Yellow Creek Inland Port)

#### **County**

Adams County water and sewer districts  
Airport authorities (county)  
Community hospitals (county)  
Convention and visitors bureaus (county)  
Convention bureaus in certain counties (county)  
Development commissions (county)  
Economic development districts  
Emergency communications districts (county)

Emergency medical services districts (single county with ex officio boards)  
Fire protection grading districts  
Gas districts governed by the county governing body  
Harrison County Correctional Facilities Finance Authority  
Highway and street revenue bond authorities (county)  
Hinds County Community Health Foundation  
Historic preservation districts  
Hospital districts (county)  
Industrial development authorities  
Jackson County Fair Board  
Mississippi Gulf Coast Fairgrounds Commission  
Mosquito control commissions  
Public health districts  
Rankin County Industrial Services District  
Recreational districts (certain counties)  
Regional mental health districts  
Rice field mosquito control commissions  
▪ Separate road districts  
Southeast Mississippi Industrial Council  
Special drainage districts in Tallahatchie County  
Special improvement districts in Tunica County  
▪ Special service districts (roads)  
Storm water management districts  
Subdistricts of drainage districts (county)  
Supervisor districts (roads)  
Tallahatchie County Correctional Authority  
Tombigbee Valley Authority (joint county)  
Tourism commissions (lacking autonomy)  
Zoological park and garden districts

#### **Municipal**

Airport authorities (municipal)  
Business improvement districts  
Consolidated fire districts  
Convention bureaus in certain counties (municipal)  
Convention and visitors bureaus (municipal)  
Development commissions (municipal)  
Emergency medical services districts (single municipality with ex officio boards)  
Fire districts  
Gas districts governed by the city governing body  
Historic preservation districts  
Hospital districts (municipal)  
Landscape improvement districts in the city of Jackson  
Local improvement taxing districts in municipalities with a population of more than 190,000  
Recreational districts (certain municipalities)  
Redevelopment authorities  
Storm water management districts  
Subdistricts of drainage districts (municipal)  
Tourism commissions (lacking autonomy)

<sup>4</sup>Legislation for the Mississippi Science and Technology Commission was repealed June 30, 1998.



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**Joint City-County<sup>5</sup>**

Alcorn-Corinth Recreation Commission  
Economic Development Authority for the First Judicial  
District of Tallahatchie County  
Economic Development Authority of Jones County  
Forrest County Industrial Park Commission  
Franklin County Economic Development Authority

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<sup>5</sup>Legislation for the West Central Mississippi Waterway Commission was repealed July 1, 1997.

Harrison County Wastewater and Solid Waste Management  
District  
Highway and street revenue bond authorities (city-county)  
Natchez-Adams County Development Authority  
Rails to trails recreational districts  
Vicksburg Bridge Commission

Mississippi laws also provide for various types of local  
areas for election purposes and administration of justice.  
Agricultural districts in Mississippi are areas for the provi-  
sions of county services. The Metro Recreational Highway  
Authority is a planning organization.

# Missouri

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Missouri ranks 8th among the states in number of local governments, with 3,422 as of June 2002.

## COUNTY GOVERNMENTS (114)

The entire area of the state is encompassed by county government with the exception of the city of St. Louis, which is an independent city outside the area of any county, and is counted for census purposes as a municipal rather than a county government. St. Louis County is a county government, but excludes the area of the city of St. Louis.

The county governing body is called the county commission except in St. Louis County, where the charter adopted in 1968 provides for an elected county supervisor and county council, and in Jackson County, where the charter effective January 1, 1973, provides for an elected county executive and county legislature.<sup>1</sup> Counties are generally divided into four classes on the basis of their total assessed valuation, as follows:

Classification 1—\$600,000,000 or more  
Classification 2—\$450,000,000 to \$599,999,999  
Classification 3—less than \$450,000,000  
Classification 4—counties that had attained Classification 2 prior to August 13, 1988 and would otherwise revert to Classification 3 because of changes in assessed valuation

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,258)

The 1,268 subcounty general purpose governments in Missouri comprise the 946 municipal (city, town, and village) governments, and the 312 township governments.

### Municipal Governments (946)

Municipal governments in Missouri are the cities, towns, and villages. Cities having 10,000 inhabitants or more, as well as cities having legislative charters granted prior to 1875, may adopt charters for their own government and become “constitutional charter” cities. As of 2002, 34 cities have done so. In addition, prior to the adoption of the Constitution of 1875, several special legislative charters were enacted; currently, seven cities still operate under

<sup>1</sup>Although the state constitution refers to the county governing body as the “county court,” the statutes indicate specifically that the term “county court” refers to the county commission.

such charters.<sup>2</sup> The other cities and towns in Missouri are divided into the following classes, based on their population at the time of incorporation:<sup>3</sup>

Third class—3,000 or more inhabitants  
Fourth class—500 to 2,999 inhabitants

Towns created by special law and having fewer than 500 inhabitants and villages having more than 200 inhabitants may become cities of the fourth class.

Villages are incorporated places with no minimum population. Municipal governments maintain their existing city classification or their status as a town or village unless they elect to become a city of the class to which their population entitles them. Cities, towns, and villages in Missouri exist within township areas (see “Township Governments,” below), except for the city of St. Louis.<sup>4</sup>

## Township Governments (312)

Counties of the third and fourth classes in Missouri may have township governments. Township governments exist in 22 of the 114 Missouri counties. Townships in the other 91 Missouri counties are geographical areas only, and are not counted as governments. Within the 22 counties with township governments, the entire area of such counties is encompassed by township governments.

## PUBLIC SCHOOL SYSTEMS (536)

### School District Governments (536)

The following types of school districts in Missouri are counted as separate governments for census purposes:

Districts operating elementary and secondary schools:

- Seven-director school districts
- Urban school districts
- Metropolitan school districts

Junior college districts

Special school districts for handicapped children

<sup>2</sup>As identified by the Missouri secretary of state, the seven municipalities are Carrollton, Chillicothe, LaGrange, Liberty, Miami, Missouri City, and Pleasant Hill.

<sup>3</sup>Former provisions concerning first and second class cities were repealed in 1975. At present, classified cities are divided into third and fourth classes only.

<sup>4</sup>The city of Lamar is coterminous with city township in Lamar County; however, the city and the township each perform distinct functions, and are each counted as separate governments for census purposes.

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An elected board of directors governs each seven director, urban, or metropolitan school district. These districts may levy ad valorem taxes and issue bonds.

Junior college districts, generally known as community college districts, as authorized by 1961 legislation, are also counted as governments. Such districts may be established in any public school district or in two or more contiguous public school districts on petition of voters and subject to referendum.

An elected board of trustees governs each district. Junior college districts may levy ad valorem taxes and issue bonds. As of June 2002, there were 12 community districts. The junior college district in Kansas City operates five colleges collectively known as the Metropolitan Community Colleges.

Legislation also provides that special school districts for handicapped children may be established by petition to the state board of education and subject to referendum. Vocational training may also be provided by these special schools. Such a district, administered by an elected board, is counted as a school district government for census reporting.

### **Dependent Public School Systems (0)**

Missouri has no dependent public school systems.

### **Other Educational Activities**

School districts that operate an accredited high school may also provide for 2-year college courses in the schools, subject to approval and supervision of the state coordinating board for higher education.

School districts, with assistance provided by the state board of education, may provide schools, departments, and classes for vocational education. School districts having a high school but no vocational education services are authorized to contract with school districts that provide vocational education services. Vocational and technical schools operated by school districts are classified as an activity of the school districts and are not counted as school district governments. As of June 2002, there were 46 such schools operated by school districts. The former Linn Area Vocational Technical School operated by Osage County School District R-II, under state legislation became a state institution now known as Linn State Technical College which, since July 1, 1996, has been governed by the Missouri Board of Regents.

### **SPECIAL DISTRICT GOVERNMENTS (1,514)<sup>5</sup> <sup>6</sup>**

Missouri statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

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<sup>5</sup>The County Joint Recreational Lake Authority, authorized by a 1990 special act for Cape Girardeau and Bollinger counties, was never organized. Because of opposition, the issue never went to referendum. Authorizing legislation has not been repealed.

### **Ambulance Districts**

Districts to provide ambulance service in counties having a population of 400,000 or less may be established by the county commission on petition of voters and after public hearing and local referendum. Districts established prior to August 1, 1998, may continue operating in counties exceeding 400,000 population following that date.

An elected board of directors governs each district. The district may impose charges, levy ad valorem taxes, and issue bonds.

### **Bi-State Metropolitan Development District**

This district was authorized by a compact between Illinois and Missouri to plan, construct, and operate passenger transportation facilities, bridges, tunnels, industrial parks, airports, and terminal facilities and to plan and coordinate water supply, sewerage and drainage facilities, streets and highways, recreation facilities, parking facilities, etc., within the district. The district includes the city of St. Louis and the counties of St. Louis, St. Charles, and Jefferson in Missouri and the counties of Madison, St. Clair, and Monroe in Illinois. The Bi-State Development Agency, doing business as "Metro," manages and operates district properties and facilities. The district governing body is a ten-member board of commissioners having five commissioners appointed by the Governor of each state. The district may issue bonds, fix and collect fees for use of facilities, and receive contributions from any political subdivision or the federal government. This district owns and operates the St. Louis metropolitan region's public transportation system and the St. Louis Downtown Airport in Illinois.

### **Community Improvement Districts**

Districts to provide assistance for public facilities or to construct, install, maintain or equip public facilities including pedestrian or shopping malls and plazas; parks and landscape features; convention centers, arenas, aquariums, aviaries, and meeting facilities; sidewalks, streets, alleys, bridges, ramps, tunnels, overpasses and underpasses; utilities, water supply systems, storm and sewer systems; parking lots and garages; lakes, dams, and waterways; streetscape, lighting, benches; public art; telephone and information booths, bus stops and shelters; music, news, and child-care facilities; or any other useful or necessary improvement are created by ordinance of the governing body of any city or county following petition by property owners and public hearing. Districts are governed by a board of directors which may be elected or appointed by the chief elected officer with consent of the

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<sup>6</sup>The county land trust consisting of St. Louis City, St. Louis county, and the largest school district in the St. Louis area does not exist. Authorizing legislation has not been repealed or amended.

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governing body of the creating city or county, as specified in the business plan. Districts may levy and collect special assessments and a retail sales tax, subject to referendum, and may fix and collect fees, rents, and charges. Districts in counties of the first class having a population of at least 200,000 may levy ad valorem and business license taxes, subject to referendum, in the county seat. On resolution of the board of directors, districts may issue revenue bonds.

### **County Airport Authorities**

Authorities to provide airports are established by resolution of the county governing body. An elected board of directors governs each authority. The authority may fix fees and rents for its services, may issue revenue bonds, and may levy ad valorem taxes upon voter approval.

### **County Library Districts**

Districts of this type are now listed below under “Library Districts.”

### **Countywide Agricultural Commodity Research Districts**

Districts to further agricultural research may be formed on order of the county governing body following petition and referendum submitted to owners of land within the county that is classified for assessment and taxation purposes as agricultural and horticultural property and that is used for the production of agricultural commodities. Districts may be created in any county in which large scale commercial agriculture commodity production is a significant part of the county’s economic base. Districts are governed by a board of supervisors elected by and from the landowners of the county subject to an annual fee per acre to support district research objectives. Districts may receive gifts and grants and may cooperate with other districts, institutions of higher education in Missouri, the state department of agriculture, and the U.S. Department of Agriculture to meet research objectives. Two or more countywide districts may form joint districts governed by a board of supervisors comprised of two supervisors from the board of each participating district. No districts of this type were reported in operation as of June 2002.

### **Drainage Districts**

Missouri statutes authorize the following types of drainage districts:

**Drainage districts.** Drainage districts are created by the circuit court on petition of landowners. An elected board of supervisors governs each district. The district may levy taxes based on benefits and issue bonds. Drainage districts administered by the county commission, however, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

**Mine drainage districts.** The circuit court, on petition of landowners, may create districts to drain lands for mining. An elected board of supervisors governs each district. The district may impose special taxes based on minerals produced or processed and may issue bonds.

**Sanitary drainage districts.** The provisions of this law apply to cities having 300,000 inhabitants or more and to counties adjoining such cities. The districts are established by the circuit court on petition of the mayor and the legislative body of the city and/or the county commission, after referendum. A board of trustees governs each district; the county commission, the circuit court, and the mayor each appoint one trustee. The district board fixes the amount of special drainage taxes to be collected and may issue bonds upon approval of the county commission.

### **Economic Development Districts**

Districts to encourage economic development may be established by agreement of the governing bodies of adjacent counties (including cities not within a county). The district board consists of representatives of each participating government, as specified in the agreement creating the district. The district may receive revenue from rentals and service charges.

### **Fire Protection Districts**

These districts are established by the circuit court on petition of voters and after public hearing and local referendum. They also provide ambulance service with voter approval. An elected board of directors governs each district. The district may levy property taxes and issue bonds with voter approval.

### **Greater Kansas City Port District and Authority**

This authority is described under “Kansas—Special District Governments.”

### **Hospital Districts**

These districts are established in counties having a population of 400,000 or less by the county commission on petition of voters and after public hearing and local referendum. An elected board of directors governs each district. The district may fix, charge, and collect fees, levy ad valorem taxes, and issue bonds with the approval of the voters.

### **Housing Authorities**

Housing authorities may be created by resolution of municipal or county governing bodies. A board of commissioners, appointed by the mayor or the county commission, governs each authority. Housing authorities may issue bonds, collect rentals for the use of their facilities, and accept federal grants.

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## **Interstate Bridge Commissions**

Laws authorizing interstate bridge commissions were repealed in 1995.

## **Jackson County Sports Complex Authority**

This authority owns and operates the Truman Sports Complex in Kansas City as authorized under a 1965 law. A board of five commissioners appointed by the Governor, with the consent of the senate from a panel of names submitted by the county commission, governs the authority. The authority may collect fees and grants, receive contributions and appropriations, and issue bonds.

## **Joint Municipal Utility Commissions**

These commissions are created by contract between municipal governments, water supply districts, and sewer districts to develop and operate public utilities. The governing body is a board of directors whose composition is determined by the contract. The district may fix charges, and issue revenue bonds after approval by referendum in each contracting municipality.

## **Kansas City Area Transportation Authority**

This authority was authorized by interstate compact between Kansas and Missouri to provide transit service in the Kansas City area. A board of commissioners—five from each state—administers the authority. The authority may collect fares and other charges, accept appropriations and grants, and issue revenue bonds. In addition, a temporary city sales tax has been authorized for public transportation purposes.

## **Levee Districts**

Levee districts may be established either by petition to the circuit court or by resolution of the county commissioners. A board of five elected supervisors governs each district established by the circuit court. A board of directors appointed by the county commission governs each district established by the county commission. Both types of levee districts may issue bonds and may levy benefit assessments.

## **Library Districts**

Missouri statutes provide for the following types of library districts:

- City-county libraries
- County library districts
- Municipal library districts
- Urban public library districts

City-county libraries are established either by petition of voters and referendum within an existing municipal library district or by request of the municipal legislative body in a

municipality which has a tax supported municipal library to the county commission. Either procedure requires a tax levy for library district purposes.

County library districts are created by the county commission either by resolution of the county commission subject to approval by the voters of a library tax within five years or on petition of taxpayers and after local referendum.

Municipal library districts are established by petition of voters to the city governing body, after voter approval. Urban public library districts are established by resolution of a nine-member school district board, after voter approval. When two or more library districts join to form a consolidated library, the consolidated library is counted as one government.

Each district is governed by a board of trustees appointed by the governing body of the school district or each member city and county. These districts may levy ad valorem taxes with voter approval, accept state and federal contributions, and issue bonds.

## **Metropolitan Zoo District (Springfield)**

This district was not reported in operation as of 2002.

## **Metropolitan Zoological Park and Museum District**

This district, authorized by general law applicable to St. Louis city and St. Louis county, is established by elected officials of the two governments upon petition of voters and following referendum. A board of eight commissioners, four of whom are appointed by the mayor of St. Louis city and four appointed by the chief executive officer of St. Louis county, governs the district. The district may levy ad valorem taxes and issue bonds. The district is divided into subdistricts that are classified as adjuncts of the parent district for census reporting, and are not counted as separate governments.

## **Missouri and Kansas Metropolitan Culture and Recreation District**

This district to provide cultural and recreational facilities was established by a compact between Missouri and Kansas and after petition by voters or resolution of the governing body of each county to be served. A board of commissioners appointed by the counties served governs the district. The district may impose fees and rents, issue revenue bonds, and, after voter approval, may levy sales taxes.

## **Missouri-Kansas Development District and Agency**

This district is described under “Kansas—Special District Governments.”

## **Nursing Home Districts**

These districts are established in counties of 400,000 or fewer inhabitants by the county commission on petition of voters, followed by a public hearing and local referendum.

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Districts may include territory in one or more counties and may include territory both inside and outside of municipalities. An elected board of directors governs each district. The district may fix charges for services, levy ad valorem taxes, and, with the approval of the voters, issue bonds.

### **Port Authorities**

Regional port authorities serving two or more counties or cities are formed by application of participating counties or cities to the Missouri Highways and Transportation Commission. A board of directors governs each port authority; the number of directors and the method of selecting them is specified in the agreement among participating counties or cities. An authority may accept grants and issue bonds. As of June 2002, no special district port authorities were reported in operation.

Authorities serving a single county or city are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Regional Convention and Visitors Commission**

This commission to promote conventions and tourism in St. Louis city and St. Louis county was established by a 1984 special act. The commission is appointed by the governing bodies of St. Louis city and St. Louis county. The commission may collect fees and charges for its services and, after voter approval, may levy a hotel-motel sales tax.

### **Regional Cultural and Performing Arts Development District**

This district to encourage cultural institutions in St. Louis city and St. Louis county was established by a 1984 special act. A board of commissioners appointed by the governing bodies of St. Louis city and St. Louis county governs the district. The district may, after voter approval, levy a hotel-motel sales tax.

### **Regional Recreation Districts**

Under general law, regional recreation districts may be created by ordinance of the county governing body, or bodies if multiple counties are involved, following petition of residents of the proposed district, public hearing, and referendum. A district may include municipalities or territory not in municipalities or both and may include territory in one or more counties. The area of the district may be expanded following the process used to establish the district. If dissolved, district assets are to be liquidated and after payment of outstanding debts, remaining assets are distributed to district taxpayers. Members of the board of directors are appointed by the county executive of each participating county. Subject to referendum, districts may

levy ad valorem taxes and a sales tax not to exceed one-half of one cent on all retail sales. On resolution of the board of directors, districts may issue bonds.

The Metropolitan Park and Recreation District, operating as The Great Rivers Greenway District since July 2003, was created by a 1999 special act subject to referendum in November 2000 for Missouri jurisdictions in the St. Louis metropolitan area. In Missouri, member jurisdictions currently include St. Louis city, St. Louis county, and St. Charles county; however, additional jurisdictions may join. Concurrent legislation in Illinois, also subject to referendum in November 2000, established the Metro East Park and Recreation District which includes the Illinois counties of St. Clair and Madison in the St. Louis metropolitan area. The two park districts are to develop a regional interconnecting system of parks and trails. The Missouri district is governed by a board of directors appointed by the executives of each member jurisdiction. The district may collect fees and, subject to referendum, the district may levy a sales tax not to exceed one-half of one cent on most retail sales. On resolution of the board of directors, the district may issue revenue bonds.

### **Road Districts**

Missouri statutes authorize the following types of road districts:

**Benefit assessment special road districts.** These districts may be formed either in counties without township organization or in first class counties without a charter form of government which have either a portion of a city with a population of 350,000 or more or are bordering a city that is not within a county. Districts are created on petition and subject to referendum. An elected board of commissioners governs each district. The district may levy special benefit assessments and issue bonds with the approval of the voters. Districts located in counties without township governments receive a portion of the county road and bridge tax.

**Special road districts.** These districts may be created by the county commission after referendum. Counties having organized township governments and most class 1 counties are excluded from the provisions of this law. The district must have a city, town, or village of less than 100,000 population within its area. A board of commissioners, appointed by the mayor and city council and the county commission, governs each district. The county and the municipalities within the districts are required to give the districts a portion of fees collected for certain business licenses, as well as a portion of the county road and bridge tax. The district may issue bonds with voter approval.

**Special road subdistricts.** Subdistricts of this type are established by county ordinance, after petition of landowners and a public hearing. A board of commissioners,

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initially appointed by the county commission, but thereafter elected, governs each subdistrict. The subdistricts may, upon voter approval, levy ad valorem taxes and issue bonds.

### **St. Charles County Convention and Sports Facility Authority**

This authority to provide convention, visitor, and sports facilities in St. Charles county was established pursuant to special act by order of the county governing body. A board of commissioners appointed by the Governor governs the authority. The authority may impose fees and rents, receive federal, state, and local contributions, impose a tax on sleeping rooms of hotels or motels upon voter approval, and issue revenue bonds.

### **St. Louis Regional Convention Center and Sports Complex Authority**

This authority was authorized by act of the legislature to provide convention centers, stadiums, field houses, and related facilities. A board of commissioners, consisting of up to three appointed by the mayor of St. Louis, up to three appointed by the chief executive of St. Louis county, and up to five appointed by the governor, governs the authority. The authority may impose fees and rates, receive state and local appropriations (including the proceeds of county and city hotel-motel taxes), and issue bonds.

### **Sewer Districts**

A 1961 law provides that sewer districts may be established in class 2 counties by the circuit court on petition of landowners and after public hearing. An elected board of supervisors governs each district. The district may levy ad valorem taxes, fix rates and charges, levy special assessments, and issue bonds with the approval of the voters.

In addition, sewer districts may be established in counties having a population of 700,000 to 1,000,000 (St. Louis County) by the circuit court upon petition of resident landowners and hearing. An elected board of three trustees governs each district. The district may fix the amount of sewer taxes and issue bonds with voter approval.

The Metropolitan St. Louis Sewer District operates under an authorization in the Missouri constitution that authorizes the establishment of metropolitan districts in St. Louis city and St. Louis county to provide services common to the area after approval of the voters. Creation of this district, which provides sewer services, received voter approval in 1954. A board of trustees consisting of three members appointed by the mayor and three by the county supervisor with the approval of a majority of the judges of the circuit courts of the city and the county, respectively, governs the district. The district may levy property taxes and special benefit assessments, and fix rates and charges for services. Bond issues must be approved by the voters.

### **Soil and Water Conservation Districts**

These districts are established by the Missouri Soil and Water Districts Commission on petition of landowners and after public hearing and local referendum. A board of four elected supervisors, plus the county agricultural extension agent ex officio, administers each district. The district may receive appropriations and gifts, grants, and contributions.

Subdistricts to provide watershed protection and flood control may be established on petition to the supervisors of a soil conservation district, after hearing and referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes, collect special assessments, and issue bonds.

### **Street Light Maintenance Districts**

These districts may be created in class 1 counties by the county commission on petition of taxpayers and after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes.

### **Tourism Community Enhancement Districts**

Tourism community enhancement districts for the purpose of marketing, advertising, and promoting tourism are created by ordinance or order of the governing body of a county, city, town, or village following petition by registered voters and public hearing. Districts are governed by an appointed board of directors. Districts may levy a retail sales tax subject to referendum. Tax revenues collected by such districts are distributed as follows: 10 percent to school districts within the district for education purposes; ten percent for senior citizen or youth or community enhancement purposes within the district; and 75 percent for marketing, advertising, and promotion of tourism with the remainder used for administrative costs.

### **Transportation Development Districts**

Districts to develop highway, water, air, railroad, and transit facilities are established by petition of voters or resolution of the governing body of a local transportation-related agency, after voter approval. An elected board of directors governs each district. The district may levy special assessments, ad valorem taxes, retail sales taxes, and tolls and fees after voter approval, and may issue bonds.

### **Water Conservancy Districts**

These districts may be created by the circuit court in any city with less than 450,000 inhabitants and any county not containing such a city, after petition and referendum. A board of trustees, with six members elected and two appointed by the governor, governs each district. The district may levy ad valorem taxes and issue general obligation bonds.

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## Water Supply Districts

Metropolitan water supply districts or public water supply districts are created by the circuit court on petition of taxpayers after hearing and local referendum. An elected board of directors governs each district. The district may issue bonds, fix rates and charges for services, and determine the amount of ad valorem taxes to be levied.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Missouri that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below.

### Health and Education Facilities Authority (state).

This authority was established by act of the general assembly to finance the construction of buildings for health and higher educational institutions. A board of seven members appointed by the Governor with the consent of the senate governs the authority. The authority may lease facilities to participating institutions, fix rates, rents, fees, and charges, make mortgage loans, and issue revenue bonds.

**Higher Education Loan Authority (state).** This authority was established by act of the general assembly to finance student loans. A board of seven members, five of whom are appointed by the Governor, plus a member of the coordinating board for higher education and the state commissioner of higher education, ex officio, governs the authority. The authority may fix fees and charges in connection with its loans and may issue revenue bonds. Land clearance for redevelopment authorities (municipal and county). These authorities are established by resolution of the municipal or county governing body. A board of commissioners appointed by the mayor (in the case of municipal authorities) or the county governing body (in the case of county authorities) governs each authority. An authority may accept advances, loans, grants, and other financial assistance from any public or private source and may issue revenue bonds. Regional authorities may be created by two or more municipal and/or county governments.

**Missouri Housing Development Commission (state).** This commission was established by act of the general assembly to provide mortgage credit for low and moderate income housing. The commission consists of nine members, six of whom are appointed by the Governor with the consent of the senate, plus the Governor, the Lieutenant Governor the state treasurer, and the attorney general, who serve in an ex officio capacity. The commission may fix fees and charges, receive appropriations and grants, make mortgage loans, and issue revenue bonds.

Other examples include:

### State

- Area revitalization authorities
- Forest cropland districts
- Missouri Access to Higher Education Trust
- Missouri Agricultural Small Business Development Authority
- Missouri Board of Public Buildings
- Missouri Coordinating Board for Higher Education
- Missouri Development Finance Board (formerly Missouri Economic Development, Export, and Infrastructure Board)
- Missouri Family Trust
- Missouri Public Entity Risk Management Fund
- Missouri Rail Facility Improvement Authority
- State Environmental Improvement and Energy Resources Authority (formerly Environmental Improvement Authority)
- Tobacco Settlement Financing Authority

### County

- Common road districts (county)
- Common sewer districts
- County health centers
- Drainage districts under county court
- Homeless assistance programs (Jackson, St. Charles, and St. Louis Counties)
- Industrial development corporations and authorities
- Lake area business districts
- Neighborhood improvement districts (county)
- Port authorities (single county)
- Regional taxicab districts (St. Louis)
- Senior citizens' services boards
- Sewer districts (governed by the county commission)<sup>7</sup>
- Sheltered workshop boards
- Solid waste management districts
- Tourism commissions (county)

### Municipal

- Business districts
- Homeless assistance program (St. Louis city)
- Industrial development corporations and authorities
- Kansas City Public Building Authority
- Land reutilization authorities (St. Louis city)
- Municipal Redevelopment Authority
- Neighborhood improvement districts (municipal)
- Planned industrial expansion authorities—cities over 400,000 population
- Port authorities (single-city)
- Sheltered workshop boards (St. Louis city)
- Tax increment financing commissions
- Tourism commissions (city)

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<sup>7</sup>A 1995 amendment allows the county commission to delegate and assign responsibility for the control and operation of such districts to the board of trustees of a common sewer district.



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**Township**

Common road districts (township)

Missouri laws also provide for various types of local areas for election purposes and administration of justice.

# Montana

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Montana ranks 28th among the states in number of local governments, with 1,127 as of June 2002.

## **COUNTY GOVERNMENTS (54)**

The entire area of the state is encompassed by county government, except for the following areas:

The former counties of Deer Lodge and Silver Bow, which were consolidated in 1977 with the cities of Anaconda and Butte, respectively.

The area occupied by that portion of Yellowstone National Park that lies in Montana.

In 1977, the former county of Deer Lodge consolidated with the city of Anaconda to operate as one government, designated Anaconda-Deer Lodge County. Also in 1977, the former county of Silver Bow consolidated with the city of Butte to operate as one government, designated Butte-Silver Bow. Anaconda-Deer Lodge County and Butte-Silver Bow are classified under Montana law both as counties and as municipalities. However, Anaconda-Deer Lodge and Butte-Silver Bow are each counted only once for census purposes—as municipal governments rather than as county governments.<sup>1</sup> The area occupied by that portion of Yellowstone National Park that lies in Montana is under the jurisdiction of the federal government, and is not counted as a government. In Montana counties with county government, the governing body is called the county board of commissioners. Counties are divided into seven classes according to assessed valuation.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (129)**

### **Municipal Governments (129)**

Municipal governments in Montana are the cities and towns. They are divided into the following classes according to population size:

First class—with 10,000 inhabitants or more  
Second class—with 5,000 to 9,999 inhabitants  
Third class—with 1,000 to 4,999 inhabitants  
Towns—with 300 to 999 inhabitants

<sup>1</sup>The city of Walkerville, located within the area of the former county of Silver Bow, continues to exist as a separate government.

Cities between 5,000 and 7,500 population may remain second-class or become a third-class city, and cities between 1,000 and 2,500 population may retain town status.

### **Township Governments (0)**

Montana has no township governments, although the term “township” is applied to certain geographic subdivisions for election of some county government officers.

## **PUBLIC SCHOOL SYSTEMS (352)**

### **School District Governments (352)**

The following types of school districts in Montana are counted as separate governments for census purposes:

Elementary Districts  
County high school districts  
Community college districts  
K-12 school districts

An elected board of trustees governs each school district of the above types. Montana school districts may levy taxes and issue bonds.

Some elementary districts also provide for secondary education through “high school districts.” A high school district consists of territory in one or more elementary school districts. High school districts are governed by the school board of the elementary district serving, ex officio, and in some instances may have additional members elected by residents of territory not embraced by the elementary district.

High school districts are not counted as separate governments, and are classified as dependent activities of the elementary district(s) they serve.

In the 1982, 1987, and 1992 Census of Governments high school districts were counted as separate governments. In the 1977 Census of Governments, and earlier censuses high school districts were classified as dependent activities of the elementary districts they served.

Legislation enacted in 1991 permits creation of K-12 school districts, with elected boards and powers similar to those of county high school districts.

Community colleges in Montana are operated by community college districts. These districts are established by petition to the State Board of Regents after referendum. An elected board of trustees governs each district. Community college districts may levy taxes and may issue bonds.

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## **Dependent Public School Systems (0)**

Montana has no dependent public school systems.

## **Other Educational Activities**

The full service education cooperatives in Montana (formerly called special education cooperatives) are created by contract between participating school districts to provide special education services. A joint board consisting of appointed representatives of each participating school district governs each cooperative. These cooperatives receive contributions from the state and the participating school districts. Full service education cooperatives are classified as joint educational service agencies of the participating school districts for census purposes. They are not counted as separate governments. As of June 2002, there were 21 full service education cooperatives reported in operation.

School districts or community college districts designated by the State Superintendent of Public Instruction, upon direction of the legislature, may administer vocational or technical education programs.

Joint boards of trustees may be formed by two or more school districts to coordinate educational programs and support services. They are composed of representatives of the member school boards. They are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (592)**

Montana statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Conservation Districts**

These districts are established by the State Department of Natural Resources and Conservation, on petition of residents, after public hearing and local referendum. An elected board of supervisors governs each district. The districts may levy special assessments, issue bonds with voter approval, require contributions from landowners benefited by district activities, and accept state and federal contributions.

### **Conservancy Districts**

Conservancy districts to provide water conservation and flood control facilities are established by the district court on petition of landowners, after public hearing and local referendum. A board of directors, appointed by the district court, governs each district. The districts may levy ad valorem taxes, collect service charges, and issue bonds upon voter approval. These districts may also be called “flood control districts” or “dike districts.”

### **County Water and Sewer Districts**

County water and/or sewer districts may be created by the board of county commissioners on petition of the voters, after hearing and referendum. The district governing

body is a board of directors of three or five members elected at large plus one additional member from each municipality included in the district appointed by the mayor of the municipality, and one member from any unincorporated territory within the district appointed by the board of county commissioners. The districts may issue bonds, fix rates and charges for services, and levy assessments on lands benefited by the district.

### **Drainage Districts**

Drainage districts are created by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The districts may issue bonds and levy assessments.

### **Fire Districts**

These districts are created by the board of county commissioners after petition and hearing. An elected board of trustees governs each district. The county commissioners set the property tax rate needed to raise the revenues required by the district. A district may issue bonds.

Fire districts governed by the county governing body serving ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Fire Service Areas**

Areas to provide fire protection are created by petition of property owners, after resolution of the county commissioners and a public hearing. A board of trustees, either elected by the property owners or appointed by the county commissioners, governs each fire service area. The service area board may levy special assessments and issue special obligation bonds.

Fire service areas that are governed by the county board of commissioners are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Montana statutes provide that city or county governing bodies may establish housing authorities by resolution on petition of residents and after a public hearing. A board of commissioners, appointed by the mayor (in the case of city housing authorities) or the county commissioners (in the case of county housing authorities) governs each authority. Housing authorities may issue bonds, fix rents and charges, and accept grants from other governments.

### **Irrigation Districts**

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of trustees governs each district. The districts may levy ad valorem taxes and issue bonds. Two or more irrigation districts may operate under a joint board of control.

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## **Local and Regional Port Authorities**

These authorities to provide transportation terminals are established by resolution of the governing body of a county or municipal government. A board of commissioners appointed by the governing body of the establishing government, or elected by the voters governs each authority. The authorities may fix fees and rentals, request ad valorem tax levies, issue revenue bonds and, after voter approval, issue general obligation bonds. Similar provisions apply to regional port authorities, which serve two or more governments.

## **Montana Municipal Insurance Authority**

This authority to provide an insurance pool for participating municipalities was established under a general law authorizing agreements between local governments. A board consisting of representatives appointed by participating cities governs the authority. The authority may assess premiums on participating cities, and may issue revenue bonds.

## **Public Cemetery Districts**

Public cemetery districts may be created by the board of county commissioners on petition of landowners after hearing and referendum. A board of trustees either appointed by the board of county commissioners, or popularly elected governs each district. The district may determine the amount of revenue to be raised from ad valorem taxes. Districts that are governed by the board of county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Public Hospital Districts**

These districts are established by the board of county commissioners on petition of property owners, after public hearing and referendum. An elected board of trustees governs each district. The districts may collect rates for services and determine the amount of revenue to be raised from ad valorem taxes.

## **Public Library Districts**

Public library districts are created by petition to the county clerk, after hearing, resolution of the county governing body, and local referendum. An elected board of trustees governs each district. The district may levy a property tax and accept donations.

## **Railway Authorities**

County and regional rail authorities may be created for the preservation and improvement of abandoned rail lines. They are created by resolution of the county board(s) of commissioners after a public hearing. Each authority is governed by a board appointed by the board(s) of county

commissioners. They may levy an ad valorem property tax with voter approval, and may fix and collect fees and charges for services. The authorities may issue general obligation, and revenue bonds.

## **Regional Airport Authorities and Joint Airport Boards**

These authorities may be created by joint resolution of two or more municipal or county governing bodies after a public hearing. A board of commissioners, appointed by the governing bodies of the member municipalities, governs each authority. An authority may issue revenue bonds, impose service charges, and accept federal and state aid and grants. In addition, participating municipalities may levy ad valorem taxes to meet fiscal needs as certified by an authority. Joint airport boards are similarly established. An airport authority or airport board established by a single municipal or county government is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

## **Regional Water and Wastewater Authorities**

Authorities to provide for water supply, or wastewater treatment may be formed by two, or more political subdivisions through an intergovernmental agreement, and subsequent filing with the secretary of state. They are governed by a board appointed by the member governments. Authorities may fix rates, and charges and issue revenue bonds.

## **Solid Waste Management Districts (formerly listed as Refuse Disposal Districts)**

Solid waste management districts may be created by resolution of the board of county commissioners. Cities and towns may be included in the district on resolution of their respective governing bodies. A board of directors either appointed by the board of county commissioners, or popularly elected governs each district. The districts may fix service charges, receive grants, and issue bonds with county approval. In addition, joint solid waste management districts may be formed that cover portions of two or more counties, and that have similar provisions to solid waste management districts generally.

Solid waste management districts that serve only one county or municipal government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## **Television Districts**

Television districts to construct, operate and maintain television translator stations are created by the board of county commissioners on petition of voters, and after public hearing and referendum. A board of trustees either appointed by the board of county commissioners, or popularly elected governs each district. The districts may

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levy ad valorem taxes and issue bonds. Districts that are governed by the board of county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Urban Transportation Districts**

Urban transportation districts are established by petition to the county clerk, after hearing and referendum. The district is governed by a transportation board, which may be appointed by member governments, or elected at the option of the members. The districts may levy ad valorem taxes and issue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Montana that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Montana Board of Housing (state).** This board was established to provide mortgage credit for lower income housing. The board consists of seven members appointed by the governor with the consent of the Senate. The board may receive appropriations and grants; collect interest, fees, and charges; make mortgage loans; and issue revenue bonds.

Other examples include:

#### **State**

Forest fire protection districts  
Montana Board of Investment  
Montana Facility Finance Authority  
Montana Higher Education Student Assistance Corporation

#### **County**

Business improvement districts (county)  
Cemetery districts governed by the county board  
County airport authorities

County building commissions  
County health units  
County museum boards  
County board of park commissioners  
County planning districts  
District health units  
Fair districts  
Fire districts governed by county commissioners  
Fire service areas governed by county commissioners  
Herd districts  
Horse herd districts  
Joint fair and civic center commissions  
Livestock protective districts  
Local improvement districts  
Local water quality districts (county)  
▪Metropolitan sanitary and storm sewer districts  
Mosquito control districts  
Multijurisdictional service districts (county)  
Public libraries  
Road districts  
Road improvement districts—1989 law  
Rodent control districts  
Rural improvement districts  
Solid waste management districts (serving one county)  
Television districts governed by the county board  
Transportation Improvement Authorities  
▪Weed control and weed extermination districts  
Zoning districts

#### **Municipal**

Business improvement districts (municipal)  
City parking commissions  
Fire hydrant maintenance districts  
Industrial districts  
Local water quality districts (municipal)  
Multijurisdictional service districts (municipal)  
Municipal airport authorities  
Municipal park commissions  
Public libraries  
Solid waste management districts (serving one municipality)  
Special improvement districts  
Special improvement lighting districts  
Transportation Improvement Authorities  
Urban renewal agencies

#### **Private associations**

The agricultural cooperative districts and Montana state grazing districts are classified, for census purposes, as private associations, and are not counted as governments.

Montana laws also provide for various types of local areas for election purposes and administration of justice.

# Nebraska

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Nebraska ranks 13th among the states in number of local governments, with 2,791 as of June 2002.

## **COUNTY GOVERNMENTS (93)**

There are no areas in Nebraska lacking county government. The county governing body is called the board of commissioners, except in counties having township government, where it is called the board of supervisors. There are 66 counties administered by a board of commissioners and 27 administered by a board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (977)**

The 977 subcounty general purpose governments in Nebraska comprise the 531 municipal (city and village) governments, and the 446 township governments.

### **Municipal Governments (531)**

Municipal governments in Nebraska include cities, villages, and municipal counties. Township governments exist in some counties. In such counties, all villages and some, but not all, cities exist within township areas.

Cities are divided into the following four classes according to population size:

Metropolitan—300,000 inhabitants or more (Omaha)  
Primary—100,000 to 300,000 inhabitants (Lincoln)  
First class—5,000 to 99,999 inhabitants  
Second class—800 to 4,999 inhabitants

Villages are municipal governments with 100 to 800 inhabitants. The minimum population required for incorporation is 100. Second class cities may elect to return to village classification.

In 2001, Nebraska law enabled one or more counties and at least one municipality in each participating county to merge and form a municipal county to combine services. Upon creation, any of the participating municipalities and counties may choose to cease to legally exist, or can continue in operation separate from the municipal county. As of June 2002, there were no municipal county governments in Nebraska.

### **Township Governments (446)**

Township governments exist in 28 of the 93 Nebraska counties. Within these 28 counties, township governments do not cover the entire area: Some cities within the counties exist outside the area of any township.

Three elected officials—the assessor, the chairperson of the board, and the treasurer—comprise the township board.

## **PUBLIC SCHOOL SYSTEMS (575)**

### **School District Governments (575)**

The following types of school districts in Nebraska are counted as separate governments for census purposes:

School districts providing elementary grades only:

Class I districts

School districts providing secondary grades only:

Class VI districts

School districts providing both elementary and secondary grades:

Class II—population of less than 1,000

Class III—population of 1,000 to 149,999

Class IV—population of 100,000 or more in primary cities

Class V—population of 200,000 or more in metropolitan cities

Community college areas

Educational service units

Unified school systems

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money.

A system of six community college areas exist to provide higher education to regions of the state. An elected board administers each college. The board may levy ad valorem taxes, impose charges and fees, and issue bonds.

Nebraska statutes provide for “educational service units” that provide special services (i.e., education for handicapped children, etc.) to school districts. An elected board governs each of these service units. The board may levy ad valorem taxes and receive grants.

Legislation in 1998 provided that Class II or Class III school districts, and in rare cases Class I districts, may merge into a unified school system for a 3-year period. During this period, all participating school districts maintain their separate legal existence, and participate in the unified school system only in the combination of staff, and the sharing of property tax and state aid resources. At the end of the 3-year period, the participating schools may

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choose to renew the contract for another 3 years, dissolve the partnership, or become a permanent consolidated district. As of June 2002, there were eight unified school systems in existence.

### **Dependent Public School Systems (0)**

Nebraska has no dependent public school systems.

### **SPECIAL DISTRICT GOVERNMENTS (1,146)**

Nebraska statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities**

General law provides for three types of airport authorities—city, county, and joint. An airport authority becomes operative upon appointment of a board by officials of the sponsoring government. However, succeeding members of the board are elected, except for the board of an authority located in a city of the metropolitan class (Omaha). An airport authority may issue bonds, fix fees, rentals, and charges, accept grants from the federal government and other sources, and determine the amount of an annual ad valorem tax to be levied by the sponsoring government for airport purposes.

#### **Cemetery Districts**

Cemetery districts may be established by the county governing body on petition of taxpayers. An elected board of trustees governs each district. The district may levy ad valorem taxes.

#### **Community Building Districts**

Districts to provide buildings for various community enterprises and activities are established by petition of residents of the area to be served, after public hearing and referendum. A board of five or more trustees appointed by the county governing body governs each district. The districts may levy ad valorem taxes and borrow money.

#### **Drainage Districts**

Nebraska statutes authorize the following types of drainage districts:

Drainage districts may be created by two alternate methods—by the district court on petition and after hearing, or by the county clerk on petition and after referendum. An elected board of supervisors governs each district. The district may issue bonds and levy special benefit assessments. After 1972, new districts may not be established under the above laws, but districts then in existence may continue to operate.

Sanitary drainage districts for drainage of lands in municipalities are created by the county board on petition of resident landowners after referendum. An elected board of trustees governs each district. The district may levy an annual tax, issue bonds, and make special benefit assessments.

#### **Hospital Districts and Authorities**

Nebraska statutes authorize the following types of hospital districts and authorities:

Hospital districts authorized under 1959 law are established by the county governing body on petition of landowners and after a hearing and referendum. An elected board of directors governs each district. The district may fix rates and levy an annual ad valorem tax that the county collects.

Hospital authorities authorized under a 1971 law are established by the board of county commissioners after petition of voters and public hearing. A board of trustees, initially appointed by the county governing body, but with succeeding trustees elected, governs each district. The district may fix rates and charge for services, and may issue revenue bonds.

#### **Housing Authorities and Housing Agencies**

Nebraska law provided for the establishment of housing authorities by resolution of a city, village, or county governing body. Housing authority commissioners were appointed by the mayor or by the village or county governing body. The authorities issued revenue bonds and established rents and charges, as well as accepted federal grants. Nebraska laws also provided that the chief administrative officer and governing body of a first or second class city or village having had a military installation within its boundaries, or within 3 miles thereof, may have constituted the authority board if it took over the installation as a housing project. Such a housing authority would not have been counted as a separate government. See “Subordinate Agencies and Areas,” below.

The laws establishing housing authorities were repealed in 1999. The Nebraska Housing Agency Act, also enacted in 1999, declared that all housing authorities established before the repeal of the law may continue to exercise its powers consistent with the prior law.

The act also provided for the establishment of two types of housing agencies. A local housing agency may be established by a city or county on resolution from the governing body. A regional housing agency may be established by two or more cities, two or more counties, or any combination of cities and counties on a joint resolution by all participating governments. The agencies may issue bonds, establish rents, and accept grants.

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## **Irrigation Districts**

The county board, on petition of landowners, may create irrigation districts. An elected board of directors governs each district. The district may levy property taxes and special benefit assessments, issue bonds, and fix rates and charges for water. Irrigation districts are also authorized under the public power and irrigation district law discussed below.

## **Joint Electric Power, Sewerage, and Solid Waste Disposal, and Water Distribution Agencies—1981 Law**

Agencies of this type may be established by ordinance of the participating municipal governments, to provide electric power, sewerage and solid waste disposal, and water distribution services. Agencies that provide water distribution services may be established only after approval of the state department of water resources. A board of directors appointed by the participating governments governs the agency; the number of directors representing each member municipality is determined by agreement. The agency may fix rates, rents, fees, and charges, and issue revenue bonds. The Municipal Energy Agency of Nebraska was organized under this law.

## **Joint Public Power Authorities—1982 Law**

Authorities to enable public power districts to issue bonds at lower cost are established by resolution of two or more public power or rural public power districts, after approval by the Nebraska Power Review Board. A board of directors governs each authority; it consists of one director appointed by each participating public power district. The authority may fix and collect rents, charges, rates, and fees for its services, and may issue revenue bonds with the approval of the participating public power districts. The Nebraska Electric Power Authority was established under this law.

## **Metropolitan Transit Authority**

This authority was authorized by a 1957 general law to provide transit facilities in cities of the metropolitan class (currently the only such city is Omaha). A board appointed by the mayor with the approval of the city council governs the authority. The board may issue revenue bonds, fix rates, fares, and charges, accept grants, and determine the amount of taxes to be levied for its purposes. The Omaha Metropolitan Transit Authority was established under this law.

## **Metropolitan Utilities District**

Nebraska legislation authorizes a metropolitan utilities district for any city of the metropolitan class (currently, the only such city is Omaha). The Omaha Metropolitan Utilities District was originally established under 1903 law as the Omaha Water Board. That board was succeeded in

1913 by the Metropolitan Water District, which in turn was succeeded in 1921 by the present Omaha Metropolitan Utilities District. The Omaha Metropolitan Utilities District assumed control and operation of the Omaha gas utility in addition to control of the Omaha water utility operated by the predecessor districts.

An elected board of directors governs the district. The district may exercise all powers exercised by cities or villages for the construction or extension of utilities. It may also levy ad valorem taxes, fix rates, and issue bonds. Public utility districts established by the Omaha Metropolitan Utilities District are classified as dependent activities of the district, and are not counted as separate governments.

## **Natural Resources Districts**

In 1972, the natural resources districts were created by combining the following types of districts: soil and water conservation districts, watershed conservancy districts, watershed districts, advisory watershed improvement boards, and watershed planning boards. Natural resource districts may merge with rural water districts, drainage districts, reclamation districts, or irrigation districts. An elected board of directors governs each natural resources district. The district may levy ad valorem taxes, fix charges, accept grants, and issue revenue bonds. General obligation bonds may be issued with the approval of the voters.

## **Public Power Districts**

Nebraska statutes authorize two types of power districts. Public power and irrigation districts provide public power, irrigation, or both. They are established by the Nebraska Power Review Board on petition of voters and after investment. An elected board of directors governs each district. The district may sell water and/or electric power, and may issue bonds. Districts created under this act to provide only irrigation facilities are included under irrigation districts, above.

Rural power districts may be created by petition of any electric cooperative corporation to the state department of water resources. When established, they operate under the same provisions as public power and irrigation districts above.

## **Reclamation Districts**

Reclamation districts may be created by the state department of water resources on petition of landowners. An elected board of directors governs each district. The district may levy benefit assessments and ad valorem taxes and issue bonds with the approval of the voters.

## **Road and Street Improvement Districts—1957 and 1961 Laws**

These districts are established by the county governing body on petition of landowners and after public hearing and referendum. An elected board of trustees governs



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each district. The district may levy ad valorem taxes and special assessments and issue bonds. These districts may provide road lighting as well as road improvement services.

These districts are to be distinguished from street improvement districts formed under 1901 and 1879 laws. Districts formed under those two laws are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Rural and Suburban Fire Protection Districts**

These districts are established by the county clerk on petition of landowners after majority approval at a public meeting. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds. A 1998 law declared that no new rural or suburban fire protection district may be formed, with the exception that existing districts may merge to form a new district.

### **Rural Water Districts**

Rural water districts are created by the county governing body following petition of landowners and public hearing. A board of directors elected by the landowners governs the district. The district may fix charges on benefits received, and may issue revenue bonds. After 1972, new districts may not be established under this law, but districts then in existence may continue to operate.

### **Sanitary and Improvement Districts**

Sanitary and improvement districts provide sewerage or water systems, street and highway facilities, street lighting, park and recreation facilities, and certain other services. They are created by the clerk of the district court on petition of landowners. An elected board of trustees, or their designees, governs each district. The district may issue bonds, levy ad valorem taxes and special assessments, and fix rates for services.

### **Weather Control Districts**

Laws authorizing the establishment of weather control districts were repealed in 1998.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various entities that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments, and not as independent governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the area of an established government. This method of financing additional services in limited areas by property taxation,

while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Nebraska Investment Finance Authority (state).** This authority was established by act of the legislature to provide credit for agricultural, economic development, energy conservation, and housing purposes. The authority is governed by a board of nine members, six of whom are appointed by the governor, plus the director of economic development, the chairperson of the Nebraska Investment Council, and the director of agriculture, who serve in an ex officio capacity. The authority may receive grants and contributions, fix fees and charges, make mortgage loans, and issue bonds. It is the successor agency to the Nebraska Agricultural Development Corporation, the Nebraska Development Finance Fund, and the Nebraska Mortgage Finance Fund.

Other examples include:

### **State<sup>1</sup>**

Area agencies on aging  
Ethanol Authority and Development Board  
Fort preservation, restoration, and development boards (joint state-county)  
Nebraska Aquaculture Board  
Nebraska Conservation Corporation  
Nebraska Educational Finance Authority  
Nebraska Educational Telecommunications Commission (formerly Education Television Commission)  
Nebraska Elementary and Secondary School Finance Authority  
Nebraska Railway Council (formerly Nebraska Branch Rail Revitalization Council)  
Nebraska State Airline Authority  
Regional mental health authorities  
Research and Development Authority<sup>2</sup>  
Small Business Development Authority  
Wyuka Cemetery Corporation

### **County**

Agricultural Societies  
Boards of public docks (county)  
City-county buildings (county portion)  
City-county health agencies

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<sup>1</sup>Authorizing legislation for the Child Support Task Force was repealed in 1999.

<sup>2</sup>Authorizing legislation for state research and development authorities was repealed in 2001.

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County libraries<sup>3</sup>  
County hospital boards  
County land reutilization authorities  
Fort preservation, restoration, and development boards  
(joint state-county)  
Interstate county bridge commissions  
Interstate conservation or recreational improvement  
districts  
Public building commissions (joint city-county)  
Railroad transportation safety districts

- Road districts
- Rural road improvement districts

Weed control authorities

### **Municipal**

Boards of public docks (county)  
Boards of public trust  
Business improvement districts  
City-county buildings (city portion)  
Community redevelopment authorities  
Housing authorities governed by municipal governing  
body<sup>4</sup>  
Industrial development corporations (Omaha)

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<sup>3</sup>Authorizing legislation for regional libraries was repealed in 1997.

<sup>4</sup>Authorizing legislation for municipal housing authorities governed by the municipal governing body was repealed in 1999.

Improvement districts (Omaha)  
Interstate city bridge commissions (Omaha)  
Interstate conservation or recreational improvement  
districts  
Joint airport board  
Joint city-school district building commissions  
Landmark heritage preservation districts (Omaha)  
Off-street parking districts (primary, first-, and second-  
class cities)  
Omaha Parking Authority  
Ornamental lighting districts (Lincoln)  
Public building commissions (joint city-county)  
Public improvement districts (Lincoln)  
Public utility districts  
Sewerage and drainage districts  
Sewer and water extension districts  
Sewer and water main connection districts (first-class  
cities)  
Special improvement districts  
Storm sewer districts (first-class cities)  
Street improvement districts—1901 and 1879 laws  
Street sprinkling districts (Omaha)  
Water districts (Lincoln)  
Water service districts (second-class cities and villages)  
Water and sewer districts (first-class cities)  
Zoning districts

Nebraska laws also provide for various types of local areas  
for election purposes and administration of justice.

# Nevada

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Nevada ranks 47th among the states in number of local governments, with 210 as of June 30, 2002.

## **COUNTY GOVERNMENTS (16)**

The entire area of the state is encompassed by county government except Carson City. Carson City is counted as a municipal rather than a county government in census statistics on governments.

In Nevada, the county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (19)**

### **Municipal Governments (19)**

Municipal governments in Nevada are the incorporated cities and towns, which may be incorporated under special charters or general law. The minimum population for incorporation is 250. Cities formed under general law are divided into three classes:

First class—50,000 inhabitants or more

Second class—5,000 or more but fewer than 50,000 inhabitants

Third class—fewer than 5,000 inhabitants

The “unincorporated towns” in Nevada are adjuncts of the county governments and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Township Governments (0)**

There are no township governments in Nevada. Most of the counties, however, are divided into “township” areas for local court and police power purposes.

## **PUBLIC SCHOOL SYSTEMS (17)**

### **School District Governments (17)**

Each of the 16 counties and Carson City constitute a school district government. An elected board of trustees administers each school district. The board of county commissioners, after voter approval, may levy school taxes in accordance with state law. The board must, however, levy a tax of up to 75 cents per \$100 of taxable property and levy a tax for the payment of interest and redemption of outstanding bonds (voter approval not required). The district trustees may issue general obligation bonds upon voter approval.

### **Dependent Public School Systems (0)**

Nevada has no dependent public school systems.

### **Other Educational Activities**

Educational supervision “districts” in Nevada are election areas for members of the state board of education and are not counted as governments.

## **SPECIAL DISTRICT GOVERNMENTS (158)**

Nevada statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities (Special Acts)**

These authorities were established by special acts. The governing body is a board of trustees. The board is appointed by local officials or elected at large in accordance with the special legislation applying to a particular authority. The trustees may fix and collect fees, and the county levies a property tax for the authority. General obligation bonds require voter approval, but revenue bonds may be issued without voter approval. One authority of this type exists in Washoe County.

For airport authorities not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **California-Nevada Super Speed Ground Transportation Commission**

This commission was established by state law to create a super speed train linking Las Vegas, California, to Primm, Nevada. California passed authorizing legislation but then repealed it. The Nevada legislation calls for an appointed board equally representing the two states. The commission may issue bonds.

### **Cemetery Districts**

This law has been repealed, but existing districts may continue to operate under its provisions.

### **Conservation Districts**

These districts are established by the state conservation commission on petition and after hearing and referendum. A board of five elected supervisors and one or two appointed supervisors governs the district. The districts may require contributions from landowners for services.

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### **County Fire Protection Districts—1937 Law**

A 1937 law provides for the creation of county fire protection districts by the county board of commissioners on petition of landowners and after hearing and special election. An elected board of directors governs each district. The district may levy taxes and issue general obligation bonds.

These districts are distinct from the county fire protection districts authorized in 1945 and 1963. Districts under the 1945 and 1963 laws have ex officio boards and are not counted as governments. See “Subordinate Agencies and Areas,” below.

### **County Hospital Districts**

These districts are created by the board of county commissioners on its own motion or on petition of property owners and after public hearing. County hospital districts representing two or more counties or with an elected board representing a single county with a population of 400,000 or more are considered special districts. The boards may issue bonds after local referendum, fix and collect fees, and levy taxes. No districts of this type were reported in operation as of June 2002.

County hospital districts with elected boards in single counties with populations of fewer than 400,000 and county hospital districts with ex officio boards representing single counties are not classified as independent governments. See “Subordinate Agencies and Areas,” below.

### **County Library Districts**

These districts are created by the county commissioners on petition of the taxpayers. A board of five trustees appointed by the county commissioners governs each district. The district board determines its annual needs, which are met from tax levies and from grants.

Similar provisions apply to consolidated library districts (consolidations of a city and county library in counties over 400,000 population), regional libraries, and regional networks of libraries. Exceptions: Consolidated library districts may issue bonds with voter approval. Financial requirements of regional libraries are met by contributions from participating local governments in accordance with the agreement creating the regional library. The boards of regional network of libraries consist of representatives from each participating entity.

The Henderson District Public Libraries and the Boulder City Library District were converted by special acts to county library districts in 1956. The Smoky Valley Library District, Tonopah Library District, and Amargosa Valley Library District were converted by later special acts.

The Pahrump Library District was created by special act in 1983 with the same provisions as a county library district. It serves the unincorporated Town of Pahrump.

County libraries are distinct from county library districts. City and town libraries were created under similar provisions prior to July 1, 1967. Any existing on that date may be maintained. These county, city, and town libraries are dependent agencies of the creating entity and are listed under “Subordinate Agencies and Areas,” below.

### **Elko Convention and Visitors Authority**

This authority was created by special act to provide convention facilities in Elko. A board of five members, of whom three are elected, one is appointed by Elko County, and one is appointed by the City of Elko, governs the authority. The authority may fix and collect fees and rents, levy ad valorem taxes, and issue bonds. This authority is the successor to the former Elko City-County Civic Auditorium Authority. Convention and visitor authorities created by county boards of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **General Improvement Districts**

These districts are established by ordinance of the county board of commissioners on its own motion or on petition of landowners after public hearing. These districts provide one or more of the following services: electric light and power, cemetery, swimming pool, television, space heating, street, street lighting, sidewalks, storm drainage, flood control, sanitary sewer, garbage and refuse disposal, recreation, fencing, emergency medical services, fire protection, water supply facilities, FM radio facilities, and mosquito and other pest abatement and extermination.

Most general improvement districts may levy taxes or special assessments; fix charges; or issue revenue, special assessment, or general obligation bonds in accordance with their financing powers. General obligation bonds must be approved by the voters. Districts providing pest abatement, swimming pools, or cemeteries, however, may not levy special assessments or issue bonds. Television districts and FM radio facilities districts may not issue bonds.

General improvement districts, with exceptions for those providing sewerage or water facilities or emergency medical services, are governed by an elected board of trustees. For general improvement districts providing only sewerage facilities, the board of county commissioners is the ex officio board of trustees for counties with a population of 400,000 or more and may be the ex officio board for counties with fewer than 400,000. For districts providing only water facilities or only water and sewerage facilities the board of county commissioners may be the ex officio board of trustees. For districts providing emergency medical services, the board of county commissioners may be the ex officio board of trustees for counties with a population of fewer than 100,000. Districts governed by the

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board of county commissioners, ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Flood control, sanitary sewer, and fire protection districts governed by the county board of supervisors are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Housing authorities are established by resolution of the governing bodies of cities, towns, or counties. A board of commissioners, appointed by the chief executive of the municipality or by the county commissioners, governs each authority. These boards may issue revenue bonds and fix rentals.

### **Irrigation Districts**

The county commissioners, on petition of landowners and after referendum, may establish irrigation districts. These districts also may provide drainage facilities and generate and sell electricity. These districts also may be designated water conservation, water conservancy, or water improvement districts. An elected board of directors governs each district. The district may issue revenue and general obligation bonds with voter approval, levy ad valorem taxes and special assessments, and fix tolls and charges.

Improvement districts established within irrigation districts have provisions similar to those for irrigation districts. These improvement districts are classified as dependent activities of the irrigation districts creating them and are not counted as separate governments.

### **Moapa Valley Water District**

This district was created by special act to serve Moapa Valley. The board is elected by the residents of the benefitted areas. The district may levy taxes, accept grants and gifts, and issue bonds. General obligation bonds require voter approval; revenue bonds do not.

### **Nevada Commission for the Reconstruction of the V&T Railway**

This commission was created by special act to rebuild part of the historic route of the Virginia and Truckee Railroads. The commission consists of members appointed by the participating local governments, one member appointed by a local historical society, and one member appointed by each of the state speaker of the assembly, state senate majority leader, and Governor. The commission may fix and collect fees; accept gifts, grants, and donations; and accept state appropriations. The participating governments may issue bonds and levy taxes for the benefit of the commission.

### **Southern Nevada Water Authority<sup>1</sup>**

The Southern Nevada Water Authority was created through an interlocal agreement to own and manage the Southern Nevada Water System. Each of the following entities has a representative on the board: the cities of Boulder City, Henderson, Las Vegas, and North Las Vegas; the Big Bend Water District; the Las Vegas Valley Water District; and the Clark County Water Reclamation District. The authority may set and collect user fees and issue revenue bonds. The state and the Las Vegas Valley Water District may issue bonds on behalf of the district.

### **Tahoe Transportation District**

This district is counted under “California—Special District Governments.”

### **Truckee Meadows Water Authority**

This authority was formed under the joint powers legislation of Nevada. The governing board is appointed by the city councils of Reno and Sparks and the county commission of Washoe County. The authority may issue bonds.

### **Virgin Valley Water District**

This district was created by special act to serve portions of Virgin Valley. The board consists of three elected members, one member appointed by the mayor of the city of Mesquite, and one member appointed by the governing body of the Town of Bunkerville. The district may levy taxes and issue bonds.

### **Water Conservancy Districts and Subdistricts**

Water conservancy districts are established by the district court on petition of landowners after public hearing. The districts are divided into divisions in the initiating petition: a division is an irrigation or other special district, an incorporated city or town, or other political subdivision or combination thereof. The district board of directors is appointed by the district court on recommendations made by these divisions or subcontracting agencies. District boards may fix rates for water and electric power, levy ad valorem taxes and special benefit assessments, and incur indebtedness upon voter approval.

Water conservancy subdistricts also are counted, for census purposes, as separate governments. They have the same general powers as water conservancy districts. The Carson Water Subconservancy District was created by special act.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Nevada that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are

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<sup>1</sup>The Southern Nevada Water Authority, previously classified as a state agency, was reclassified as a special district for the 2002 Census of Governments.

not counted as separate governments. Legal provision for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Nevada Housing Division (state).** This agency was created as a division of the Nevada Department of Business and Industry by 1975 legislation. An administrator appointed by the state director of business and industry administers the division. The division may fix and collect fees and may issue revenue bonds.

Other examples include:

### State

Agricultural districts  
Comstock Historic District Commission  
Nevada Gaming Commission  
Nevada Gaming Control Board  
Nevada Rural Housing Authority  
Nonprofit corporations for the acquisition of real property for future development and expansion of the University of Nevada (Reno or Las Vegas)  
Taxicab authorities (counties of 400,000 or more population)  
Water districts

### County

Agricultural associations  
Convention and visitor authorities created by county boards of supervisors  
County fair and recreation boards  
County fire department districts  
Districts for the support of public parks

- Fire protection districts—1945 law<sup>2</sup>
- Fire protection districts—1963 law<sup>2</sup>
- Flood control districts<sup>2</sup>

General improvement districts with ex officio boards  
Health districts  
Historic districts (county)  
Improvement districts (county)  
Joint airport boards

- Las Vegas Valley Water District

Libraries (county)  
Libraries (town) (1967 law)  
Redevelopment agencies (county)  
Regional planning districts  
Regional transportation commissions  
Road districts  
Rodent control districts

- Sanitary sewer districts (counties of 400,000 or more population)

Tahoe-Douglas Visitor’s Authority  
Taxing districts to provide emergency (911) telephone service  
Transportation districts (county)

- Unincorporated towns

Weed control districts

### Municipal

Airport Authority of Battle Mountain  
Airport Authority of Carson City  
Carson City Fair and Recreation Board  
Historic districts (municipal)  
Improvement districts (municipal)  
Joint airport boards  
Libraries (city) (1967 law)  
North Las Vegas Library District  
Redevelopment agencies (municipal)  
Taxing districts to provide emergency (911) telephone service  
Taxing districts for maintenance of improvements  
Taxing districts for police protection  
Transportation districts (city)

Nevada laws also provide for various types of local areas for election purposes, administration of justice, and improvement of transportation or central business areas.

<sup>2</sup>See also “General Improvement Districts” under “Special Districts.”

# New Hampshire

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New Hampshire ranks 42nd among the states in number of local governments, with 559 as of June 2002.

## **COUNTY GOVERNMENTS (10)**

There are no areas in New Hampshire lacking county government. New Hampshire county governments have relatively few responsibilities. Towns and cities perform most of the functions of local governments. The county governing body is known as the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (234)**

The 234 subcounty general purpose governments in New Hampshire consist of municipal (city) governments and town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation.

Originally, cities were established solely through special acts of the general court. Since 1979, existing cities and towns may change their form of government through the creation of a charter. In either case, the voters of the city or town must approve a change in the form of government.

## **Municipal Governments (13)**

The term “municipality” as defined for census statistics on governments in New Hampshire only to cities. In addition to usual city functions, they have responsibility for services performed in other parts of the state by town governments. Cities exist outside the area of any town.

## **Town or Township Governments (221)**

Although not differing in legally authorized powers from cities, units in New Hampshire locally designated as “towns” are counted in census statistics as a separate type of government. Governmentally organized “locations” in New Hampshire are also classified as township governments for census purposes. However, there are no governmentally organized locations now in existence.

Town governments exist in each county in New Hampshire, but they do not cover the entire area of each county. Cities, gores, grants, purchases, unorganized locations, and unorganized townships exist outside the area of any town.

## **PUBLIC SCHOOL SYSTEMS (177)**

### **School District Governments (167)**

The following types of school districts in New Hampshire are counted as separate governments for census purposes:

- Cooperative school districts
- Interstate school districts
- Regular school districts
- Special school districts

The composition and the method of selection of the boards of cooperative school districts is determined by the agreement establishing the district. Regular and special school districts are governed by elected boards. All four district types may issue bonds and determine how their own fiscal requirements are applied.

### **Dependent Public School Systems (10)**

New Hampshire statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (1):

- Coos County School District

Systems dependent on municipal governments (9):

- City school systems

The Coos County School District serves the unincorporated areas of Coos County. It is governed by the board of county commissioners, serving in an ex officio capacity. This school district is classified for census purposes as a dependent agency of Coos County.

The public school systems serving the cities of Berlin, Dover, Franklin, Laconia, Manchester, Nashua, Portsmouth, Rochester, and Somersworth are governed by separate school “district” boards that are either appointed by the city council or elected by the voters. The public school systems serving these cities are subject to municipal fiscal control. They are classified for census purposes as dependent agencies of the cities they serve and are not counted as separate governments.

### **Other Educational Activities**

School administrative units, formerly referred to as supervisory unions, are agencies that supervise the school affairs of two or more school districts. School administrative units may request, receive, and expend federal funds

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for educational purposes. Operating expenses are met by the participating districts. School administrative units are classified as joint educational service agencies of participating school districts and are not counted as separate governments.

Area vocational high schools and authorized regional enrollment area (AREA) schools are maintained and operated by the school districts in which the facilities are located. Such schools are classified as joint activities of the participating school districts and are not counted as separate governments for census purposes.

The commissioner of the department of education may designate specific high schools offering vocational education programs as vocational education centers. Vocational education centers are classified as dependent activities of their affiliated school districts, and are not counted separately for census purposes. Although the commissioner of education may designate an out-of-state school as being part of the New Hampshire Regional Vocational Education Plan (in favor of state interests), these activities are counted as dependent activities of their affiliated school district. An advisory committee of seven members, who are appointed by the commissioner of education, advises the receiving district board on matters related to vocational education centers such as, but not limited to, agriculture, marketing and distribution, health, home economics, office occupations, trades, and industries.

### **SPECIAL DISTRICT GOVERNMENTS (148)**

New Hampshire statutes authorize the creation of special districts or authorities, which are counted as separate governments for census purposes. These are discussed in detail below.

#### **Conservation Districts**

Under New Hampshire law, each county and its boundaries constitutes a conservation district. A board of five supervisors (land occupiers within the district), appointed by the State Conservation Committee, governs each district. Activities of these districts are related to the conservation and development of soil, water, and natural resources. Revenue for these districts are derived from gifts, grants, rentals, leases, and special assessments.

#### **Housing Authorities**

Housing authorities may be established in any city or town after local referendum. Housing authority commissioners govern these authorities and are appointed by the mayor or the town selectmen. Authorities may issue bonds, collect rentals for facilities, and accept appropriations.

#### **Maine-New Hampshire Interstate Bridge Authority**

This authority was created by a special act to operate the Portsmouth-Kittery Bridge. The governing body consists of three members from each state. In New Hampshire, the

members are appointed by the Governor and include the commissioner of transportation, as an ex officio member. The authority may issue bonds, fix rates and tolls, and accept grants.

#### **Regional Transit Districts**

Cities and towns may jointly vote to establish a regional transit district. Board members for the district are appointed by the governing bodies of the participating local governments. The number of representatives contributed by the local governments is based on population: where populations of over 50,000 are entitled to five voting representatives; populations between 25,000 and 49,999 are entitled to four voting representatives; populations between 10,000 and 25,000 people are entitled to three voting representatives; and populations consisting of less than 10,000 people may contribute two voting members to a regional transit district board. Each participating city or town funds district expenses based on a fair-share formula. Additional revenue for the district may be obtained through gifts, grants, or loans.

The Cooperative Alliance for Seacoast Transportation (COAST) was created by act of the general court to acquire, own, and operate a regional transit system. Its board of directors includes representatives of various state, local, and private agencies. COAST may fix rates, fares, tolls, rents, and other charges and receive federal, state, and local contributions. COAST serves the seacoast region of New Hampshire (Rockingham and Stafford Counties) and Berwick (Maine).

Transit districts and authorities established by only one local government (such as the Manchester Transit Authority) are counted as dependent activities of the creating government for census purposes. (See “Subordinate Agencies and Areas,” below.)

#### **Solid Waste Management Districts**

Each city, town, unincorporated town, or unorganized place within the state participates in a solid waste management district or provides access to another approved solid waste facility for its residents. Districts are governed by a district committee, and are organized according to the district agreement. These districts may issue bonds upon approval by member governing bodies. Local government officials may enter into cooperative agreements to provide regional solid waste management facilities or services for residents.

#### **Village Districts or Precincts**

Ten inhabitants of any village, situated in one or more towns, may petition a town or towns to create a village district or precinct. Village districts or precincts may handle the following functions: extinguish fires, provide for lighting or sprinkling of streets, planting and care for



shade and ornamental trees, provide water supply for domestic and fire purposes (to include protection of supply sources), to construct and maintain sidewalks and drainage or common sewers, to operate and maintain sewerage and waste treatment plants, to maintain and care for parks and recreation, to provide for pollen control and pest abatement, impoundment of water, appointing and employing watchmen and police officers, to construct and maintain roads, and to maintain ambulance services. These districts are governed by an elected body. After a vote is held at a district meeting, the district or precinct may issue bonds, levy taxes, and may also charge rates for services.

### **SUBORDINATE AGENCIES AND AREAS**

The following governmental designations in the state of New Hampshire are considered to be dependent activities of the state or local governments that created them. Based on census classification guidelines, although these units do possess governmental character to varying degrees, that character is not enough to qualify them as separate independent governments. Legal provisions for some of the larger subordinate agencies of this kind are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

#### **New Hampshire Business Finance Authority (state).**

This authority was created by act of the General Court to develop, operate, finance, and maintain commercial, industrial, transportation, and recreation facilities. A board of 14 directors, nine of whom are appointed by the Governor, governs the authority. The authority may charge fees and rents, accept grants, make loans, and issue revenue bonds. The Governor, with the advise and consent of the council, may award an unconditional state guarantee of the bonds. This entity was formerly called the New Hampshire Industrial Development Authority.

#### **New Hampshire Higher Educational and Health Facilities Authority (state).**

This authority was established to construct educational and health facilities, and is governed by a board of seven directors appointed by the Governor with the advise and consent of the council. The authority may fix, revise and collect rates, rents, fees and charges for the use of facilities and services. It may issue revenue bonds with the approval of the Governor with the advise and consent of the council.

#### **New Hampshire Housing Finance Authority (state).**

This authority was established to provide mortgage credit for housing; to provide housing subsidies to low income

persons; and to construct housing. The authority is governed by a nine member board appointed by the Governor. The authority may receive grants, contributions; and loans; make mortgage loans and issue revenue bonds.

Other examples include:

#### **State**

- Community Development Finance Authority
- Emergency medical services districts
- Fire districts (for forest fire control)
- Forest districts
- New Hampshire Industrial Heritage Commission
- New Hampshire Land and Community Heritage Investment Authority
- New Hampshire Long Term Care Institute
- New Hampshire Municipal Bond Bank
- New Hampshire School Building Authority
- New Hampshire State Port Authority
- Pease Air Force Base Development Authority
- Sweepstakes Commission

#### **Municipal**

- Airport authorities and districts
- Central business service districts
- Economic development and revitalization districts
- Health districts
- Historic districts
- Local industrial development authorities
- Multimunicipality industrial development authorities (city, town, or joint)
- Transit authorities

#### **Town**

- Airport authorities and districts
- Central business service districts
- Economic development and revitalization districts
- Health districts
- Highway districts
- Historic districts
- Multimunicipality industrial development authorities (city, town, or joint)
- Transit authorities

#### **Other**

Gores, grants, locations, purchases, and unorganized townships are geographical areas outside the area of any city or town, and are not counted as governments. The New Hampshire Healthy Kids Corporation is classified as a private entity. New Hampshire laws also provide for various types of local areas for election purposes, administration of justice, and zoning.

# New Jersey

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New Jersey ranks 24th among the states in number of local governments, with 1,412 as of June 2002.

## **COUNTY GOVERNMENTS (21)**

There are no areas in New Jersey lacking county government. The counties are divided into the following six classes:

Counties not bordering on the Atlantic Ocean:

- First class—550,000 or more inhabitants and a population density of more than 3,000 persons per square mile (Bergen, Hudson, Essex)
- Second class—all other counties with 200,000 or more inhabitants
- Third class—50,000 to 199,999 inhabitants
- Fourth class—fewer than 50,000 inhabitants

Counties bordering the Atlantic Ocean:

- Fifth class—125,000 inhabitants or more
- Sixth class—fewer than 125,000 inhabitants

The county governing body is called the board of chosen freeholders.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (566)**

The 566 subcounty general purpose governments in New Jersey comprise 324 municipal (borough, city, town, and village) governments and 242 township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In New Jersey, borough, city, town, village, and township governments have similar powers and perform similar functions.

### **Municipal Governments (324)**

The term “municipality,” as defined for census statistics on governments, applies only to the boroughs, cities, towns, and villages in New Jersey. Townships, to which the term “municipalities” is applied by New Jersey statutes, are counted for census purposes as township rather than municipal governments (see below). Cities are divided according to population size and location as follows:

- First class—150,000 inhabitants or more
- Second class—12,000 to 149,999 inhabitants
- Third class—fewer than 12,000 inhabitants, excluding seaside resorts bordering on the Atlantic Ocean.
- Fourth class—resort cities bordering on the Atlantic Ocean.

There is no standing classification for other municipalities. All cities, towns, boroughs, and villages exist outside the area of any governmentally active township.

### **Township Governments (242)**

Townships, although not differing in legally authorized powers from the types of municipal governments described above, are classified for census purposes as a separate type of government. All areas of the state are encompassed by township governments except areas within the boundaries of a borough, city, town, or village.

Most of the townships in New Jersey are governed by a township committee. However, several townships have adopted either the commission, the council-manager, or the strong mayor-council form of government.

## **PUBLIC SCHOOL SYSTEMS (624)**

### **School District Governments (549)**

Only the Type 2 school districts in New Jersey are counted as separate governments for census purposes. Type 1 school districts (see “Dependent Public School Systems,” below) are not counted as separate governments in census statistics on governments. Conversion from a Type 1 to a Type 2 school district, or vice versa, requires voter approval.

Type 2 school districts now include regional school districts. Regional school districts are further classified as “all purpose regional districts” that may provide all school services within their area and, thus, replace the basic school districts, and “limited purpose regional districts” that provide only one or a limited number of school services for their constituent districts.

An elected board of education governs each Type 2 school district. Each district may determine the amount of local school tax levies and issue bonds with the approval of the voters. Consolidated school districts are special types of Type 2 school districts.

### **Dependent Public School Systems (75)**

New Jersey statutes provide for the following types of dependent public school systems:

Systems dependent on county governments (50):

- County vocational school systems
- County special services school districts
- County colleges
- Community college agencies
- Jointure commissions

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Systems dependent on municipal governments (18):

Type 1 school districts in boroughs, cities, towns, or villages

Systems dependent on township governments (4):

Type 1 school districts in townships

Systems dependent on the state government (3):

State-operated school districts

County vocational school systems are authorized by New Jersey law. The vocational school board is appointed by the chief elected executive officer of the county, or by the director of the board of chosen freeholders. The county superintendent of schools serves as an ex officio member. The fiscal needs of county vocational school systems are determined and provided for by the county governments. County vocational schools are classified as dependent agencies of the county government in census reporting, and are not counted as separate governments. In June 2002, 31 county vocational schools were reported in operation.

County special services school districts are established by resolution of the county board of chosen freeholders for the education and treatment of handicapped children. Each district is governed by a board of education, consisting of the county superintendent of schools, ex officio, plus six members appointed by the director of the board of chosen freeholders with the consent of the board. Fiscal requirements are determined by a board of school estimate and are provided by the county and state governments. For census reporting, county special services school districts are classified as dependent agencies of the establishing county government. They are not counted as separate governments. In June 2002, eight county special services school districts were reported in operation.

County colleges are classified as dependent agencies of the county government for census purposes. They are not counted as separate governments. Each county college is governed by a board of trustees consisting of the county superintendent of schools and ten persons, eight of whom are appointed by the appointing authority of the county with the consent of the board of chosen freeholders, and two of whom are appointed by the Governor. In addition, the student body elects one representative from the graduating class to serve as a nonvoting member for 1 year. When a junior college is established in more than one county, two additional members are appointed for each additional participating county. The membership of the board of trustees is apportioned by the commission according to the latest U.S. Decennial Census. Each county must have at least two members and the county superintendent of schools on the board. The county government may appropriate funds and issue bonds for the benefit of county colleges. In June 2002, 17 county colleges were reported in operation.

County colleges may also be formed by any private institution of higher education and any postsecondary institute of a county board of vocational education. Such colleges are otherwise under provisions similar to those governing county junior colleges. The Union County College was established under this law.

Community college agencies may be established in any county that had not established a junior college prior to 1974, by the board of chosen freeholders with the consent of the state commission on higher education. Such an agency is governed by a community college commission composed of nine members, seven of whom are appointed by the county appointing authority with the consent of the board of chosen freeholders, and two of whom are appointed by the Governor. These commissions have the same powers as the trustees of county colleges except the power to condemn property. For census purposes, they are classified as dependent agencies of county governments, and are not counted as separate governments. In June 2002, one community college commission (in Hudson County) was reported in operation.

Jointure commissions are established by two or more school districts to provide for education of the handicapped. These commissions consist of representatives from the constituent school district boards. Their fiscal needs are apportioned to the establishing districts. These commissions are classified, for census reporting, as dependent agencies of county governments. They are not counted as separate governments. In June 2002, two jointure commissions were reported in operation.

Each Type 1 school district is governed by a board of education appointed by the mayor or other chief executive officer of the borough, city, town, township, or village it serves. Its fiscal requirements are subject to review and final determination by a board of school estimate composed of two members appointed by the board of education from its own membership, two appointed by the municipal governing body from its own membership, plus the chief executive of the municipality. If the municipality has no chief executive, the governing body of the municipality appoints a third member. Funds of Type 1 school districts, however, are separate from other funds of the borough, city, town, township, or village governments they serve. Type 1 school districts are classified for census purposes as dependent agencies of borough, city, town, township, or village governments, and are not counted as separate governments. In June 2002, there were 22 borough, city, town, or village school systems, and four township school systems reported in operation.

State-operated school districts are established by administrative order of the State Board of Education upon a finding by the commissioner of education that a local public school system is in need of reorganization in order to provide efficient schools. A district board of education,

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appointed by the State Board of Education, administers each state-operated school district. The amount of property taxes levied by the borough, city, town, township, or village governments served shall be sufficient to meet the amount the state appointed district superintendent certifies as necessary for support of the district. Once the state commissioner of education is satisfied that reorganization of the district is successful, local control of the school district may be reestablished. In that event, the voters decide whether the reorganized district is to be a Type 1 school district or a Type 2 school district. In June 2002, three state-operated school districts were reported in operation.

### **Other Educational Activities**

Educational services commissions are created by the State Board of Education upon petition of five or more boards of education in two or more counties to carry on programs of education research and to provide educational and administrative services to the establishing districts. The establishing districts contribute to the support of educational services commissions. For census reporting, these commissions are classified as joint educational service agencies of the participating school districts. They are not counted as separate governments. In June 2002, ten such commissions were reported in operation.

County parental schools for juvenile delinquents (known as county youth houses) are also authorized.

### **SPECIAL DISTRICT GOVERNMENTS (276)**

New Jersey statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **County Bridge Commissions**

County bridge commissions may be established to build, improve, and maintain highway bridges by the county board of chosen freeholders. A board of commissioners, appointed by the county board, governs each district. The district may fix tolls and issue bonds. Joint county bridge commissions also may be created; each participating county appoints three commissioners to the governing board.

#### **County Improvement Authorities**

These authorities which finance, construct, and operate public buildings and facilities for various purposes including public transportation, aviation, solid waste disposal, financing of low income housing, and redevelopment projects, may be established by resolution of the county governing body. A board of five members appointed by the county governing body governs the authority; in some counties, by ordinance, the county executive or a county supervisor serves ex officio as a sixth nonvoting board

member. The authority may fix and collect rents, fares, tolls, and charges; accept county and municipal appropriations; make loans; and issue revenue bonds.

#### **Delaware River and Bay Authority**

This authority is counted under “Delaware—Special District Governments.”

#### **Delaware River Joint Toll Bridge Commission**

This commission is counted under “Pennsylvania—Special District Governments.”

#### **Delaware River Port Authority**

This authority was established by special acts of the New Jersey and Pennsylvania legislatures to operate and maintain bridges, tunnels, ferries, railroads, and rapid transit systems; and to improve and develop ports in and near Philadelphia and Camden. A board of commissioners consisting of 16 members governs the authority—eight appointed by the Governor of New Jersey with the consent of the senate, six by the Governor of Pennsylvania, and the auditor general and the state treasurer of Pennsylvania serving in an ex officio capacity. The authority may issue revenue bonds, and fix and collect tolls and other charges for use of its facilities.

The Port Authority Transit Corporation, established to operate the interstate rail transit facilities, is classified for census reporting as a dependent activity of the Delaware River Port Authority. It is not counted as a separate government.

#### **Fire Districts—1971 Law**

A 1971 general law authorizes the creation of fire districts by ordinance of the governing body of any borough, city, town, township, or village that does not have a paid fire department, upon petition and after voter approval. An elected board of commissioners governs each district. The district may, after voter approval, levy ad valorem taxes and issue bonds.

#### **Incinerator Authorities**

These authorities may be established by one or more borough, city, town, township, or village governments to acquire, operate, and maintain garbage and refuse disposal facilities. A board appointed by the governing body of the establishing government governs each authority. The authority may fix service charges, receive grants, and issue revenue bonds. Incinerator authorities which serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Joint Water Commissions**

The governing bodies of two or more cities, boroughs, towns, townships, or villages whose water supply is provided by privately owned waterworks may apply to the

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Superior Court to appoint a commission to acquire such waterworks by condemnation or purchase. Election or appointment of succeeding commission members is specified by agreement between the participating governments. The commissions may fix rates and charges for water and may accept appropriations from the participating governments. Bond issues for these commissions are made jointly or separately by the participating borough, city, town, township, or village governments, and are obligations of those governments. Similar provisions apply to the Passaic Valley Water Commission.

### **Municipal and County Utilities Authorities**

These authorities may be established by resolution or ordinance of a county or of one or more city, borough, town, township, or village governments to provide water or sewerage facilities, for the collection, treatment, recycling, and disposal of solid waste. Members of the authority board are appointed by the governing body of the establishing government. Each authority may issue revenue bonds, accept grants, and collect rates and charges for services. Municipal authorities that serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Parking Authorities**

Parking authorities are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Passaic Valley Sewerage District**

This district was created by a special act to provide sewerage facilities in the lower drainage basin of the Passaic River. A board of commissioners appointed by the Governor with the consent of the senate governs the district. The district may issue bonds, and receive payments from participating governments in proportion to the amount of sewage flowing in from each participating government.

### **Port Authorities—1948 Law**

These authorities may be established to provide port facilities by ordinance of one or more city, borough, town, township, or village governments. Authority board members are appointed by the governing body of the establishing government. Port authorities may collect rates and charges for services and facilities, accept grants, and issue revenue bonds.

Municipal port authorities were created under a 1960 law. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Port Authority of New York and New Jersey**

This authority is counted under “New York—Special District Governments.”

### **Sewerage Authorities—1946 Law**

These authorities to build, operate, and maintain sewerage facilities may be established by ordinance of two or more county, city, borough, town, village, or township governments. Authority board members are appointed by the governing body of the establishing government. Sewerage authorities may issue revenue bonds, accept grants, and collect service charges. Sewerage authorities that serve only one government are no longer counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Soil Conservation Districts**

New Jersey statutes provide for the division of the state into soil conservation districts comprising one or more counties. A board of supervisors appointed by the State Soil Conservation Committee governs each district. County governments may appropriate funds for operation of the districts; the district boards may require contributions from benefited landowners, and charge fees for development permits.

### **Solid Waste Management Authorities**

These authorities, created for the collection and disposal of solid waste, may be established by ordinance of one or more city, borough, town, village, or township governments. Authority members are appointed by the governing bodies of the establishing governments. Each authority may issue revenue bonds, collect rates and charges, and accept appropriations from the participating governments. Solid waste management authorities that serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Water Districts (With Elected Boards)**

Township governments, by ordinance, may establish these districts to provide water supply systems. An elected board of commissioners governs each district. Fiscal needs for the districts are determined by the voters at the annual district meeting. For water districts with ex officio boards, see “Subordinate Agencies and Areas,” below.

### **Waterfront Commission of New York Harbor**

This commission is counted under “New York—Special District Governments.”

## **SUBORDINATE AGENCIES AND AREAS**

Listed below are various governmental designations in New Jersey that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments. These are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

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**County pollution control financing authorities (county).** These authorities to finance industrial pollution control facilities are created by action of the county governing body. A board of five members appointed by the county governing body governs each authority. The authorities may fix rentals and other charges, and may issue revenue bonds. Upon dissolution, the property of these authorities reverts to the county creating them.

**Higher Education Assistance Authority (state).** Enabling legislation for this unit was repealed in 1999 and its functions were transferred to the Higher Education Student Assistance Authority.

**Housing authorities (county, borough, city, town, village, or township).** New Jersey statutes authorize the creation of local housing authorities serving one county, city, borough, town, township, or village, by ordinance of the creating government. The governing board of a local housing authority consists of five appointed commissioners, five selected by the governing body of the creating government, one by the chief executive of the creating government, except in certain counties where special acts designate board composition. New Jersey housing authorities may issue bonds, fix and collect charges for use of authority facilities, and accept grants or contributions from the federal government or other sources. Housing authorities in New Jersey may also undertake redevelopment programs. Effective January 1, 1992, New Jersey housing authorities may be abolished by the creating government.

**New Jersey Building Authority (state).** This authority was created by 1981 legislation to construct office buildings for use by state agencies. A board of 12 directors governs the authority, including nine members appointed by the Governor, plus the state treasurer, the comptroller of the treasury, and the chairperson of the Commission on Capital Budgeting and Planning, who serve in an ex officio capacity. The authority may receive revenue from rentals, and may issue revenue bonds. This authority is separate from the New Jersey State Building Authority created under 1950 legislation.

**New Jersey Economic Development Authority (state).** This authority was established by 1974 legislation to acquire, finance, construct, sell, and lease industrial and commercial facilities. The authority board consists of six members appointed by the Governor with the consent of the senate, plus the commissioner of labor, the commissioner of banking, the commissioner of economic and community development, and the state treasurer, who serve in an ex officio capacity. The authority may receive revenue from rentals and other charges, and may issue revenue bonds.

**New Jersey Educational Facilities Authority (state).** This authority was established by act of the legislature to finance the construction of facilities for institutions of

higher education. A board of seven members, five of whom are appointed by the Governor with the consent of the senate, plus the chair of the Commission on Higher Education and the state treasurer, or their designees, who serve in an ex officio capacity, governs the authority. The authority may receive contributions or grants, fix rates, rents, fees and charges, and issue revenue bonds.

**New Jersey Environmental Infrastructure Trust (state).** This trust (formerly the New Jersey Wastewater Treatment Trust) was established by 1985 legislation to finance wastewater treatment and storm water management facilities. A board of seven members governs the trust, including four members appointed by the Governor, plus the commissioner of community affairs, the commissioner of environmental protection, and the state treasurer, who serve in an ex officio capacity. The trust may accept contributions, fix fees and charges, and issue revenue bonds.

**New Jersey Health Care Facilities Financing Authority (state).** This authority was established by act of the legislature to finance the construction of hospitals and other health-care facilities. A board of seven members, four of whom are appointed by the Governor with the consent of the senate, plus the commissioners of health, of insurance, and of institutions and agencies, or their designees, who serve in an ex officio capacity, governs the authority. The authority may receive grants and contributions, fix rates, rents, fees and charges, and issue revenue bonds.

**New Jersey Highway Authority (state).** This authority was established by act of the legislature to build, operate, and maintain the Garden State Parkway. A board of seven members appointed by the Governor with the consent of the senate governs, and the commissioner of transportation governs the authority. The authority may issue revenue bonds, collect tolls and charges, and may accept federal grants with the approval of the Governor.

**New Jersey Housing and Mortgage Finance Agency (state).** This agency was established by act of the legislature to finance the construction and rehabilitation of low to moderate income housing and increase the supply of mortgage credit available for housing. A board of nine members, four of whom are appointed by the Governor with the consent of the senate, plus the commissioner of community affairs, the state treasurer, the attorney general, the commissioner of human services and the commissioner of banking, who serve in an ex officio capacity, governs the agency. The agency may make loans, fix and collect fees and charges, receive grants and contributions, and issue revenue bonds.

**New Jersey Sports and Exposition Authority (state).** This authority was established by act of the legislature to build, operate, and maintain stadiums, race tracks, and related facilities, including the Hackensack

Meadowlands complex and the Garden State Racetrack. A board of 14 members, 11 of whom are appointed by the Governor with the consent of the senate, plus the state treasurer, the president of the authority, and a member of the Hackensack Meadowlands Development Commission, governs the authority. The authority may receive gifts and grants, may fix rents, tolls, fees, and charges, and may issue revenue bonds.

**New Jersey State Building Authority (state).** This authority was established by 1950 legislation to finance the construction of buildings for state agencies and institutions. A board of three members appointed by the Governor with the consent of the senate governs the authority. The authority may fix rents and charges, and issue revenue bonds. This authority is separate from the New Jersey Building Authority created under 1981 legislation.

**New Jersey Transit Corporation (state).** This corporation, successor to the Commuter Operating Agency, was established by 1979 legislation to operate bus and rail transportation systems, either directly or under contract. A board of seven members, of whom four are appointed by the Governor with the consent of the senate, plus the commissioner of transportation, the state treasurer, and one other member of the executive branch chosen by the Governor, ex officio, governs the corporation. The corporation receives revenue from fares, rentals, and other charges and may accept grants or loans from federal, state, and local governments. New Jersey Transit Bus Operations, which operates local transit service in Atlantic City, Camden, Jersey City, Newark, Trenton, and numerous other New Jersey localities and New Jersey Transit Rail Operations, which operates commuter rail services within the state are agencies of New Jersey Transit Corporation, and are not counted as separate governments.

**New Jersey Transportation Trust Fund Authority (state).** This authority was formed by act of the legislature to finance state highway and transit facilities. A five-member board consisting of the commissioner of transportation, the state treasurer, and three other members appointed by the Governor, governs the authority. The authority may receive proceeds from state motor vehicle registration, motor fuel taxes, and from tolls and may issue revenue bonds.

**New Jersey Turnpike Authority (state).** This authority was established by act of the legislature to build, operate, and maintain the New Jersey Turnpike. A board of five members appointed by the Governor with the consent of the senate, and the commissioner of transportation governs the authority. The authority may collect tolls and receive grants with the approval of the Governor, and may issue revenue bonds.

**Redevelopment agencies (municipal and township).** These agencies are created by borough, city, town, township, or village governments. A board of seven members,

appointed by the governing body of the sponsoring government, governs each agency. These agencies may issue bonds, and may accept contributions from the federal and state governments.

**South Jersey Port Corporation (state).** This corporation was authorized by 1968 legislation to build, operate, and maintain port facilities. It is a successor to the former South Jersey Port Commission that was counted as a special district government. A board of seven members appointed by the Governor with the consent of the senate governs the corporation. The corporation may issue revenue bonds, fix rates and charges, and receive appropriations and grants.

Other examples include:

### State

Atlantic City Convention Center Authority  
Casino Control Commission  
Catastrophic Illness in Children Relief Fund Commission  
Delaware and Raritan Canal Commission  
Garden State Preservation Trust  
Hackensack Meadowlands Food Distribution Center Commission  
Hackensack Meadowlands Development Commission  
Higher Education Student Assistance Authority  
Historic New Bridge Landing Park Commission  
Meadowlands Conservation Trust  
New Jersey Casino Reinvestment Development Authority  
New Jersey Cultural Trust  
New Jersey Development Authority for Small Business, Minorities', and Women's Enterprises  
New Jersey Historic Trust  
New Jersey Natural Lands Trust  
New Jersey Public Broadcast Authority  
New Jersey Redevelopment Authority (formerly the New Jersey Urban Development Corporation)  
New Jersey Water Supply Authority  
North and South Jersey District Water Supply Commissions  
Palisades Interstate Park Commission  
Pinelands Commission  
Pinelands Development Credit Bank  
South Jersey Transportation Authority  
State Public Housing and Development Authority (in Department of Economic Development)  
State Lottery Commission  
Transportation development districts

### County

Boards of health  
Burlington County Pinelands Development Credit Exchange  
County food distribution authorities  
County mosquito extermination commissions  
County park commissions

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County utilities authorities (serving one government)  
Joint agreements for planning and land use control  
Joint flood control commissions  
Joint meetings (nonutility services)  
Parking authorities  
Shade tree commissions  
Solid waste management districts

### **Municipal**

Boards of health  
Environmental commissions  
Incinerator authorities (serving one municipality)  
Intermunicipal park commissions  
Joint agreements for planning and land use control  
Joint flood control commissions  
Joint meetings (nonutility services)  
Joint meetings for construction of sewers and drains  
Joint public libraries  
Municipal port authorities—1960 law  
Municipal utilities authorities (serving one municipality)  
Parking authorities  
Regional health commissions  
Seaquarium authorities  
Sewerage authorities (serving one municipality)  
Solid waste collection districts—1990 law  
Solid waste management authorities (serving one municipality)  
Special improvement districts  
Tourism improvement and development authorities (sixth class counties)  
Water districts with ex officio boards

### **Township**

Boards of health  
Environmental commissions  
Incinerator authorities (serving one township)  
Intermunicipal park commissions  
Joint agreements for planning and land use control  
Joint flood control commissions  
Joint meetings (nonutility services)  
Joint meetings for construction of sewers and drains  
Joint public libraries  
Municipal port authorities—1960 law  
Municipal utilities authorities (serving one township)  
Parking authorities  
Regional health commissions  
Seaquarium authorities  
Sewerage authorities (serving one township)  
Solid waste collection districts—1990 law  
Solid waste management authorities (serving one township)  
Special improvement districts  
Tourism improvement and development authorities (sixth class counties)  
Water districts with ex officio boards

### **Private Associations**

Camp meeting associations are classified for census purposes as private associations. They are not counted as governments.

New Jersey laws also provide for various types of local areas for election purposes and administration of justice.



# New Mexico

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New Mexico ranks 32nd among the states in number of local governments, with 858 as of June 2002.

## **COUNTY GOVERNMENTS (33)**

There are no areas in New Mexico lacking county government. The county governing body is called the Board of County Commissioners. There are nine classes of counties, classified on the basis of assessed valuation and population. Although Los Alamos County is incorporated, and performs municipal as well as county-type services, it is designated a county and is accordingly counted for census purposes as a county government.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (101)**

### **Municipal Governments (101)**

Municipal governments in New Mexico are the cities, towns, and villages. There are no significant differences among the various classes of municipalities that would affect their classification for census statistics. The minimum population requirement for incorporation is 150.

### **Township Governments (0)**

New Mexico has no township governments.

## **PUBLIC SCHOOL SYSTEMS (96)**

### **School District Governments (96)**

The following types of school districts in New Mexico are counted as separate governments for census purposes:

School districts

Community college districts—1963 law

Technical and vocational institute districts

Area vocational schools (repealed in 1999)

An elected board governs each school district. School districts may levy ad valorem taxes and, upon voter approval, issue general obligation bonds. They may also issue revenue bonds upon approval by the State Board of Education.

Community college districts under the 1963 law were established by petition of voters to the State Board of Educational Finance, after voter approval. A community college board, initially appointed by the State Board of Educational Finance but thereafter elected, governed each

community college district. Community college districts may have operated community colleges, levied ad valorem taxes, and issued bonds. No new community colleges may be created after 1998 under the 1963 law, however, they may still be created specifically by the state legislature. Four community colleges in New Mexico operated under this law.

Technical and vocational institute districts are established by petition of school districts, upon approval by the state board of education. The initial board of such districts consists of representatives of the creating districts, but successor board members are elected. Technical and vocational institute districts may fix tuition and fees, levy ad valorem taxes, and issue bonds.

The law authorizing area vocational schools was repealed in 1999. Existing schools are now organized as technical and vocational institute districts.

### **Dependent Public School Systems (0)**

New Mexico has no dependent public school systems.

### **Other Educational Activities**

The regional education cooperatives that provide services to member school districts are classified, for census reporting, as dependent activities of the state government, and are not counted as separate governments.

Branch community colleges may be created by the state legislature. They are governed by the board of regents of an existing state university in consultation with an advisory board consisting of members appointed by local school districts. An advisory board may be popularly elected by local option. Financing is provided through tuition, state aid, and a property tax levied by the member school districts. The member school districts may also issue bonds on behalf of the college. For census statistics, a branch community college is classified as a dependent activity of the parent state university, or college, and is not counted as a separate government. In June 2002, nine branch community colleges were reported in operation. In the 1997 census these entities were classified as school district governments. No branch community college districts may be created after January 1998 unless specifically created by the state legislature.

Learning center districts may be created in a school district or community college district upon adoption of a resolution by the local school board or community college

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board, subject to approval by the commission on higher education. The board members that create the learning center district also serve on the board of the district. The board may levy a property tax, and may also receive funding through grants and gifts. Learning center districts are extensions of educational institutions and are not counted as separate governments for census purposes.

### **SPECIAL DISTRICT GOVERNMENTS (628)**

New Mexico statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Community Ditches and Acequias**

Established by three or more property owners for purposes of irrigation and drainage, ditches and acequias are governed by three elected commissioners and one supervisor. A ditch or acequia may levy assessments, collect fines, receive state and federal grants, and issue special obligation bonds. Ditches and acequias consisting of only one or two property owners are classified as private entities. They are not counted as governments.

#### **Community Land Grants**

These consist of grants of land originally made before 1848 by the Spanish or Mexican governments for common use. An elected board of trustees manages each grant. The trustees may fix and collect charges for the use of the land. Similar provisions apply to community land grants established under special acts and to corporations for the management of community land grants.

However, corporations for management of land grants that have reorganized as domestic stock corporations are classified as private entities. They are not counted as governments.

#### **Conservancy Districts**

New Mexico statutes authorize the following types of conservancy districts:

**Artesian conservancy districts.** These districts are created by the district court on petition of landowners to conserve artesian waters after public hearing. An elected board of directors governs district. The district may levy ad valorem taxes and borrow money.

**Conservancy districts.** Conservancy districts are established by the district court for flood control, drainage, irrigation, and water storage purposes upon petition of landowners, after a public hearing. These districts have elected boards, except for those districts having over 100,000 acres and covering fewer than four counties; such districts have a board of directors appointed by the district court. The districts may impose special benefit assessments and charges for water sales, and may issue bonds.

#### **Drainage Districts**

New Mexico statutes authorize the following types of drainage districts:

Drainage districts established by district court  
Drainage districts within federal reclamation projects (established by county board of commissioners)

Drainage districts established by the district court are created on petition of landowners and after a public hearing. An elected board of drainage commissioners governs each district. The districts may levy special benefit assessments and issue revenue bonds.

Drainage districts within federal reclamation projects are established by the county board of commissioners to provide for drainage of agricultural lands on petition and after referendum. An elected board of directors governs each district. The districts may levy special benefit assessments and issue bonds upon voter approval.

No drainage districts were reported to be in existence as of June 2002.

#### **Economic Advancement Districts**

Districts for the acquisition of projects to promote industry and trade are established by petition of voters after referendum. An elected board of trustees governs each district. The districts may obtain revenue from the lease or sale of property, levy ad valorem taxes, and issue bonds.

#### **Flood Control Authorities**

The following flood control authorities have been established by special act to provide flood control facilities:

Albuquerque Metropolitan Arroyo Flood Control Authority  
Las Cruces Metropolitan Flood Control Authority  
Southern Sandoval County Arroyo Flood Control Authority

An elected board of directors governs these three districts, each of which may provide sewer facilities, as well as flood control activities. These districts may levy ad valorem taxes and issue revenue or general obligation bonds after voter approval.

#### **Flood Control Districts—1981 Law**

These districts to provide flood control projects are created by the district court on petition of the voters followed by a public hearing and by voter approval. An elected board of directors governs each district. The districts may receive revenue from contracts, accept contributions, levy ad valorem taxes and issue bonds.

#### **Irrigation Districts**

The following types of irrigation districts may be established by the county board of commissioners on petition and after referendum:

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Electrical irrigation districts  
Irrigation districts (also known as water or conservancy districts)  
Irrigation districts cooperating with the United States under reclamation laws

An elected board of directors governs each district of these types. These districts may levy property taxes and special assessments, fix charges, and issue bonds upon voter approval. Electrical irrigation districts and irrigation districts cooperating with the United States under reclamation laws may generate and sell electric power.

Improvement districts created within irrigation districts are classified as dependent activities of the irrigation districts creating them, and are not counted as separate governments.

### **Metropolitan Water Boards**

These boards are created by joint resolution of a county and a municipality. The district board includes one member appointed by the county, one appointed by the municipal governing body, seven elected by the voters, and, provided certain conditions are met in class B counties, one selected by the principal private water company in the municipality. The board may fix fees, charges, leases, and rentals, and may issue bonds. No metropolitan water boards were reported in operation as of June 2002.

### **Pink Bollworm Control Districts**

Pink bollworm control districts are established by petition to the director of the Department of Agriculture, subject to approval and referendum. Two-thirds of cotton producers residing in the intended area of the district must vote to approve the creation of the district, and at least 50 percent of all remaining voters in the district must also vote to approve before the district can be established. A control committee consisting of between three and seven members governs the district. They are selected by all eligible cotton producers in the district. The committee may levy a property assessment and fix fees for eradication of pink bollworms.

### **Regional Housing Authorities**

These authorities, each of which covers several counties, were established by special act. A board of commissioners, appointed by the governor, governs each authority. The authorities may accept grants and loans, fix rents and issue bonds. Housing authorities serving a single county or municipality are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are created to provide for soil and water conservation and flood control by the state soil and water conservation commission on petition of landowners and after hearing and referendum. An

elected board of supervisors governs each district. The districts may require contributions, lease property, accept federal aid and, with voter approval, levy ad valorem taxes.

Watershed districts may be formed as subdistricts of a soil and water conservation district upon petition of landowners and after hearing and referendum. An elected board of directors governs each watershed district. Subject to the approval of the board of supervisors of the soil and water conservation district, watershed districts may levy ad valorem taxes and, after public hearing and local referendum, issue bonds. Watershed districts are classified as dependent activities of soil and water conservation districts, and are not counted as separate governments.

### **Solid Waste Authorities**

The power to create these authorities was established under 1993 legislation providing for the acquisition, maintenance, and operation of solid waste management projects. Authorities are created by the county special district commission following a petition by the interim solid waste board and a public hearing. An elected board of directors governs each authority. The authority may accept federal contributions, issue general obligation bonds, and upon voter approval, collect ad valorem taxes.

### **Special Hospital Districts**

These districts are created by the county board of commissioners to provide, operate, and maintain hospital facilities on petition and after local referendum. An elected board of trustees governs each district. The districts may accept donations, fix charges, and, after voter approval, may levy ad valorem taxes and issue general obligation bonds.

### **Water and Sanitation Districts**

A general law provides for the creation of these districts by the district court on petition of voters and after hearing and referendum. In addition to providing water and sewer service, these districts may construct streets and street improvements, and park and recreational facilities. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and charges, and issue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in New Mexico that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments, or Indian tribes, or as private rather than governmental activities, and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

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**Housing authorities (county or municipal).** Each housing authority serving a single county or municipality is created by resolution of the county or municipal governing body. A board of five commissioners, appointed by the board of county commissioners (in the case of a county housing authority) or by the mayor (in the case of a municipal housing authority) governs each authority. Housing authorities may fix rents, but bonds and notes issued for the benefit of such authorities are issued by the parent county or municipal government.

**Indian pueblos (tribal).** Pueblos in New Mexico have many of the powers of local governments but are not counted as governments for census reporting. See page A-2 concerning Indian tribal organizations and federal reservations.

**New Mexico Mortgage Finance Authority (state).** This authority was created by act of the legislature to provide mortgage credit for low-income housing. A seven-member board governs the authority, of whom four are appointed by the Governor, plus the director of the Financial Institutions Division of the Regulation and Licensing Department, the state treasurer, and the attorney general, who serve in an ex officio capacity. The authority may fix fees and charges in connection with its loans, receive grants and contributions, and issue revenue bonds.

Other examples include:

#### **State**

Agricultural commodity commissions  
Border Authority  
Fruit marketing districts  
Grasshopper control districts  
Health districts  
Herd law districts  
Industrial and Agricultural Finance Authority  
Local armory boards  
New Mexico Educational Assistance Foundation  
New Mexico Finance Authority  
New Mexico Hospital Equipment Loan Council  
New Mexico Organic Commodity Commission  
New Mexico State Fair Commission  
New Mexico Student Loan Guarantee Corporation  
One-variety cotton districts  
Public School Insurance Authority

Solid waste districts—1990 law  
State Armory Board  
State Housing Authority<sup>1</sup>  
State Transportation Authority<sup>2</sup>  
University research park corporations  
Water districts

#### **County**

Bi-State Fair Association (Curry County)  
County improvement districts  
Emergency flood districts  
Fire districts  
Historic districts  
Housing authorities (single county)  
Noxious weed control districts  
Parking authorities (Los Alamos County only)  
Refuse disposal districts  
Road districts  
Special zoning districts  
Transportation development districts<sup>2</sup>  
Wind erosion districts

#### **Municipal**

Business improvement districts  
Community development agencies  
Historic districts  
Housing authorities (single municipality)  
Improvement districts for streets, sidewalks, sewer, water, parking, parks, railroads, or utilities  
Metropolitan redevelopment boards or commissions  
Parking authorities  
Transportation development districts<sup>2</sup>  
Urban development agencies

#### **Private associations**

Community ditches or acequias established by one or two property owners and water users' associations are classified, for census statistics, as private cooperatives. They are not counted as governments.

New Mexico laws also provide for various types of local areas for election purposes and administration of justice.

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<sup>1</sup>Laws authorizing the State Housing Authority were repealed in 1998.

<sup>2</sup>Authorizing legislation was repealed in 1997.

# New York

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New York ranks 9th among the states in number of local governments, with 3,420 as of June 2002.

## COUNTY GOVERNMENTS (57)

The entire area of the state is encompassed by county governments with the exception of the city of New York. The five county areas comprising the city of New York (Bronx, Kings, New York, Queens, and Richmond) are substantially consolidated with the city for governmental purposes, and are not counted as operating governments.<sup>1</sup> The city of New York is counted as a municipal government, rather than as a county government, in census statistics on governments.

The county governing body is called the board of supervisors, the county legislature, the board of representatives, the legislative board, or the board of legislators. County governments in New York have broad home-rule powers.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,545)

The 1,545 subcounty general purpose governments in New York comprise 616 municipal (city and village) governments, and 929 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. City, town, and village governments in New York have similar powers and perform similar functions.

### Municipal Governments (616)

In New York, the municipal governments, as defined for census purposes, are the cities and villages. Town governments, to which the term “municipalities” is also applied by New York statutes, are counted for census purposes as town rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas and are subject to town taxes for general government functions.<sup>2</sup> City and village governments in New York have broad home-rule powers.

<sup>1</sup>These five county areas are coextensive with the boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island, respectively. The boroughs in the city of New York are substantially consolidated with the city for governmental purposes, and are not counted as separate governments.

<sup>2</sup>In three instances where a town is coterminous with a village—East Rochester, Scarsdale, and Mount Kisco—the village officers also serve as town officers, and the town budget is subject to approval by the village trustees. These three governments are counted only once in census statistics on governments. By

contrast, two other towns (Green Island and Harrison) that are coterminous with one village each, and two towns (Pelham and Rye) that are coterminous with two villages each, are counted as separate town governments. In Green Island, Harrison, Pelham, and Rye, the towns perform functions that are distinct from functions performed by the villages, and actions of the town officers are not subject to review by the village trustees.

## Town or Township Governments (929)

Although not differing in legally authorized powers from cities and villages, units in New York designated as “towns” are counted in census statistics as a separate type of government.

The entire area of the state is encompassed by town governments except for areas within the boundaries of cities and Indian reservations.

Towns are divided under general law into two classes according to population, but there are numerous exceptions. First class towns have a population of 10,000 or more, while second class towns have fewer than 10,000 inhabitants. However, a town with a population between 5,000 and 9,999 and meeting assessed valuation of real property requirements may choose to become a town of the first class. Under general law, all towns in Westchester County are specified as towns of the first class. Also under general law, all towns in the counties of Suffolk and Broome and the town of Potsdam in St. Lawrence County and the town of Ulster in Ulster County are specified as towns of the second class, although these towns all have the option of changing their classification to towns of the first class. New York laws also provide for “suburban towns,” which must have a population of 25,000 or more or a minimum population of 7,500 and be near a large city. New York town governments have broad home-rule powers. Under general law, an elected town supervisor is the administrative officer of the town, except in towns with an appointed town manager.

Numerous kinds of improvement districts or special service districts are associated with New York towns. As noted below under “Subordinate Agencies and Areas,” most of these are classified in census statistics as dependent agencies of town governments, and are not counted as separate governments.

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## **PUBLIC SCHOOL SYSTEMS (719)**

### **School District Governments (683)**

Independent school districts provide elementary and secondary education throughout the state, except in the five cities that have a population of 125,000 or more—Buffalo, New York, Rochester, Syracuse, and Yonkers. The following types of independent school districts in New York are counted as governments:

- Central school districts
- Central high school districts
- City school districts (except in cities with a population of 125,000 or more)
- Common school districts
- Enlarged city school districts
- Union free school districts

All types of school district governments listed above are governed by an elected sole trustee, a board of trustees, or a board of education except as follows: central high school district board members are chosen by and from the boards of component school districts; and the boards of some city school districts are appointed by the mayor or council. All six types of school district governments may levy taxes and issue bonds, except that the component districts of central high school districts levy and collect taxes to meet the amounts requested by the central high school districts.

### **Dependent Public School Systems (36)**

New York statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (28):
  - Community colleges
- Systems dependent on municipal governments (8):
  - Community colleges
  - City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers)
  - City University of New York (community colleges)
  - Fashion Institute of Technology

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are not counted as separate governments for census purposes, but are classified as dependent agencies of the respective city governments. The boards of these five public school systems are elected in Buffalo, Rochester, and Syracuse; appointed by the mayor in Yonkers; and appointed by the mayor and the borough presidents in the city of New York. Fiscal requirements of these five public school systems are finally determined by the city government.

The New York City school district is subdivided into community school districts each of which has an elected community board and a community superintendent. These boards manage the local schools, but are fiscally subordinate to the city board of education.

Community colleges may be established and operated, individually or jointly, by county, city, or school district governments. Community colleges are not counted as separate governments, but are classified for census purposes as dependent agencies of the sponsoring county, municipal, or school district governments. They are governed by boards of trustees including four members appointed by the Governor, one elected by the students of the college, and five appointed by the sponsoring local governments, except in the case of the Fashion Institute of Technology and colleges operated by the City University of New York (see below). Financial support of community colleges is provided by appropriations from sponsoring governments.

In June 2002, there were 29 community colleges located outside the city of New York, one of which was sponsored by the city of Jamestown, and 28 of which were sponsored primarily by one or more county governments.

The City University of New York, which consists of 13 senior colleges and six community colleges, is not counted as a government. Senior colleges operated by City University of New York are classified as state institutions for census purposes; title to property used by the senior colleges vests in the state, and senior college budgets are subject to state approval. However, community colleges operated by City University of New York are classified as dependent agencies of the city of New York for census purposes. Community college budgets are subject to city approval. City University of New York is governed by a 17-member board of trustees consisting of ten members appointed by the Governor, five members appointed by the mayor of the city of New York, and the chairs of the student and faculty senates, *ex officio*.

The Fashion Institute of Technology, organized as a community college and offering 2-year, 4-year, and graduate degree programs, is operated by the public school system of the city of New York. It is not counted as a separate government for census purposes, but is classified as a dependent agency of the city of New York.

### **Other Educational Activities**

Boards of cooperative educational services (BOCES) provide specialized educational services. They are selected by board members of the participating school districts. Fiscal needs of boards of cooperative educational services are provided by each participating district; the amount to be provided by each participating district is determined according to assessed valuation or average daily attendance. These boards are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. In June 2002, 38 boards of cooperative educational services were reported in operation. All school districts are a part of a BOCES.

Vocational education and extension boards, established to provide instruction in agriculture, home economics, and

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other special subjects, are appointed by the county governing body. Their fiscal requirements are met by county appropriations. Such boards are not counted as governments, but are classified for census purposes as activities of county governments.

School supervisory districts are areas outside of cities and certain villages, into which the state is divided for supervision of local educational activities. These districts have no revenue-raising powers, and rely for support on the state and on county and town governments in the component school districts. They are not counted as governments. Each supervisory district has a BOCES.

School hygiene districts, to promote the physical welfare of pupils and to promote health education, are financed by the county governing bodies. They are not counted as governments but are classified, for census purposes, as adjuncts of the county government.

Special act school districts created by special acts of the legislature, that are governed by boards appointed by religious or nonprofit groups, are classified as private activities, and are not included in census reporting.

### **SPECIAL DISTRICT GOVERNMENTS (1,135)<sup>3</sup>**

New York statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Albany Port District**

The Albany Port District was created by special act to develop port facilities in the Albany area. The commission consists of five members: four residents of the city of Albany, appointed by the Governor upon nomination of the mayor of Albany, and one resident of Rensselaer, appointed by the Governor upon nomination of the mayor of Rensselaer. Although the port commissioners are authorized to levy special assessments that are collected by the participating cities, in actual practice, port district revenues are from rentals and maritime operations (dockage, wharfage, storage, loading) along with small sums of appropriated state funds. The port commissioners are authorized also to issue both general obligation and revenue bonds.

#### **Chautauqua Utility District**

This district was created by special act to provide water, heat, light, power, telephone, fire protection, garbage disposal, and sewage utilities to parts of the town of Chautauqua. It is governed by an elected board of commissioners. The district may levy ad valorem taxes, and may charge fees for its services. The district may issue general obligation and revenue bonds.

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<sup>3</sup>The Alfred, Almond, Hornellsville Sewer Authority, authorized by special act in 1995, failed to organize when the town of Alfred voted against participation.

### **Consolidated Health Districts**

These districts are established by the state commissioner of health, on request of the governing bodies of two or more cities, towns, or villages, to provide public health services. A board of health, consisting of the supervisor of each town, the president of the board of trustees of each village, and the mayor and the supervisors of each city included in the district, governs each district. If the membership of the board exceeds seven, these officials select a three-member board. The districts determine the amount of taxes to be levied for their use.

These districts are to be distinguished from county and local health districts that are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Development Authority of the North Country**

This authority was established by 1985 legislation as a regional development authority to institute a comprehensive, coordinated program of economic development in the three county area of Jefferson, Lewis and St. Lawrence. Initial infrastructure and development projects included the development, financing, acquisition, construction, and operation of water, sewer, and solid waste disposal facilities and the financing of business development programs and housing construction initiatives. Current infrastructure development includes installation of a modern telecommunications network for the region. A board of 13 members, two appointed by the governing bodies of each member county, two by the city of Watertown, and five nonvoting members by the Governor, governs the authority. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

### **Fire Districts**

Two types of fire districts, both of which provide fire protection in the areas they serve, are counted as separate governments:

**Joint Fire Districts.** These districts may be created by concurrent resolution of the town board of one or more towns and the trustees of one or more incorporated villages, following public hearing and referendum. The governing board of fire commissioners is appointed jointly by the town and village boards or is elected. Such districts may determine the amount of taxes to be levied for their needs and may issue general obligation bonds.

**Town Fire Districts (outside the area of incorporated villages).** These districts may be created by the town board or by two or more town boards acting concurrently on petition of taxpayers paying real property taxes or on its own motion and with permission of the state comptroller. They are governed by elected fire commissioners. The district commissioners determine the district fiscal requirements and may issue general obligation bonds.

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These two types of fire districts are distinguished from town fire-alarm and fire protection districts, which are not counted as governments. See “Subordinate Agencies and Areas,” below.

### **Hudson-Mohawk Urban Cultural Park Commission**

This commission was created under an interlocal agreement, and validated by a special act. It is governed by a board consisting of officials representing seven cities, towns, and villages. The commission may charge leases and rentals in connection with its projects, and may issue revenue bonds.

### **Hyde Park Fire and Water District**

This district was created by special act to provide fire protection and water supply to parts of the town of Hyde Park. It is governed by an elected board of trustees. The district may levy ad valorem property taxes and may charge fees for its services. The district may issue general obligation bonds with voter approval.

### **Lake Districts**

The following districts have been created by special act to manage resources in areas bordering a lake:

Cuba Lake District  
Peach Lake Improvement District  
Rushford Lake Recreation District  
Saratoga Lake Protection and Improvement District

The boards of these districts may be elected, appointed, or a combination of both. These districts may levy ad valorem property taxes. Peach Lake Improvement District has not been reported as being in operation as of June 2002.

The Loon Lake Park District, created by special act in 1941, is dependent on the town of Chester in Warren County. The Schroon Lake Park District, created by special act in 1955, is dependent on the towns of Horicon, Chester, and Schroon.

### **Library Districts and Library Funding Districts (Special Acts)**

Several library districts and library funding districts with substantially uniform provisions were created by special acts. Library funding districts differ from library districts in that they provide library services by contracting for services with neighboring public or association libraries. Both library and library funding districts are governed by elected boards of trustees. These districts are entitled to the proceeds of ad valorem tax levies as approved by the voters.

Library districts governed by appointed boards or whose budgets are subject to approval by another government are not counted as separate governments. See “Subordinate Agencies” below.

School district libraries that are classified as special districts are discussed below.

### **Multi-Town Solid Waste Management Authorities**

The following authorities of this type have been created by special acts:

Eastern Rensselaer County Solid Waste Management Authority  
Greater Troy Area Solid Waste Management Authority  
Montgomery, Otsego, and Schoharie Solid Waste Management Authority  
Babylon and Huntington Solid Waste Management Authority (Suffolk County)<sup>4</sup>  
Oneida-Herkimer Solid Waste Management Authority  
Western Finger Lakes Solid Waste Management Authority

Similar provisions apply to each of these authorities. Their board members consist of representatives of the counties or municipalities served. These authorities may collect fees and charges and may issue revenue bonds.

### **Niagara Falls Bridge Commission**

This commission was created by an act of Congress as an instrumentality of international commerce to build, operate, and maintain toll bridges across the Niagara River. The commission consists of four members appointed by the Governor of New York and four appointed by Canadian authorities. The commission may fix rates and tolls and may issue revenue bonds.

### **Port Authority of New York and New Jersey**

This authority was created by an interstate compact between New York and New Jersey. The authority may construct, own, and operate terminal and transportation facilities in the New York City area, including airports, bus and truck terminals, economic development projects, marine terminals, interstate rail transit, interstate bridges and tunnels, and the World Trade Center.<sup>5</sup> The authority also leases equipment to bus and rail transit and commuter rail systems in the area it serves and finances improvements to rail freight facilities. A board of commissioners appointed by the Governors of the two states governs the authority. The authority may issue revenue bonds, fix tolls and charges, and accept financial aid from both states and from the federal government.

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<sup>4</sup>Islip was removed from membership in this authority per legislative amendment effective June 18, 1981.

<sup>5</sup>The World Trade Center site, owned by the Port Authority of New York and New Jersey, is being redeveloped following destruction of prior structures on September 11, 2001. Development is under the direction of the Lower Manhattan Development Corporation, a joint state-city corporation established by the Governor of New York and former mayor of New York City as a subsidiary of the New York State Urban Development Corporation. The U.S. Department of Housing and Urban Development as of fiscal year 2002 had appropriated \$700 million to the Lower Manhattan Development Corporation.



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The Fund for Regional Development is classified as a dependent agency of the Port Authority of New York and New Jersey.

The Port Authority Trans-Hudson Corporation, formed to operate the interstate rail transit facilities, is not counted as a separate government. It is classified for census purposes as a dependent activity of the Port Authority of New York and New Jersey.

### **Regional Market Authorities**

Regional market authorities, authorized by special acts and having substantially uniform provisions, provide facilities for marketing agricultural produce. Each authority board consists of the state commissioner of agriculture and markets or a representative plus appointees of the county boards of supervisors. These authorities may issue revenue bonds and may fix and collect rents, fees, and other charges.

### **School District Libraries**

These libraries are created by a majority vote of the electors in a school district (other than a city school district), and through the granting of a charter by the board of regents of the University of the State of New York. Libraries may receive the proceeds of a voter approved ad valorem tax levy, and library budgets are subject to voter approval. A school district library may request a referendum for the funding of capital projects through the issuance of debt. If approved by the voters, the school district must issue debt on behalf of the library.

School district libraries organized as association libraries are classified as private organizations. See “Private Associations” below.

### **Sherrill Kenwood Water District**

This district was created by special act to provide water to the city of Sherrill, and parts of the city of Oneida. It is governed by an elected board of trustees. The district may levy ad valorem taxes and issue general obligation bonds.

### **Southern Tier Extension Railroad Authority**

Created by special act in 2000 for the purpose of preserving and enhancing the system of railroads serving Allegany, Chautauqua, Cattaraugus, and Steuben counties in New York and Warren and Erie counties in Pennsylvania, this authority is responsible for further development and improvement of railroad transportation and other services and for developing and implementing a unified railroad transportation policy and strategy. The authority may acquire, renovate and operate any railroad facility in the named New York counties. The 14-member governing body is appointed as follows: the legislative bodies of Allegany, Cattaraugus, Chautauqua, and Steuben counties each appoint three voting members; the Southern Tier

West Regional Planning and Development Board appoints one voting member; and the Seneca Nation of Indians may appoint one nonvoting member. The authority may establish, levy, and collect fares, tolls, rentals, rates, charges, and other fees for the use and operation of any railroad facility or related services.

### **Upper Mohawk Valley Regional Water Finance Authority**

This authority was created to finance water supply projects in the city of Utica and in the surrounding towns and villages. It is governed by a board consisting of representatives of the city, the county of Oneida, and surrounding towns and villages in the service area. The authority may collect fees and charges and may issue revenue bonds.

### **Upper Mohawk Valley Regional Water Board**

This board was created to operate the water supply system in the city of Utica and surrounding communities. It is governed by a board consisting of city, county, village, and town appointees. The board may collect fees and charges for its services. The board may contract for indebtedness with the Upper Mohawk Valley Regional Water Finance Authority.

### **Water Authorities in Nassau County (Special Acts)**

Two water authorities in Nassau County, both created by special acts, are counted as governments for census purposes—the Water Authority of Great Neck North and the Water Authority of Western Nassau County. Similar provisions apply to both authorities. Each is governed by a board of directors representing the municipalities and towns served. The authorities may fix rates and charges and may issue revenue bonds.

A third water authority, the Water Authority of Southeastern Nassau County, also authorized by special act and having similar provisions, failed to become operative and dissolved in 1999. The governing statutes have not been repealed.

### **Waterfront Commission of New York Harbor**

This interstate commission was established by New York and New Jersey for the purpose of reducing criminal and corrupt practices in the handling of waterborne freight within the Port of New York. The commission consists of two members, one chosen by the Governor of each state with the consent of the senate. The commission may impose a tax not to exceed 2 percent on the gross payroll payments made by employers of persons registered under this compact—pier superintendents, hiring agents, checkers, longshoremen, and port watchmen.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in New York that have certain characteristics of governmental units. These entities are classified in census statistics

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as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while more widely used by county governments in most states, is an important adjunct of town governments in New York (see “Municipal Governments,” above). In the listing below of authorized county and town related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of the county or town with which it is associated, and for which a tax may be levied against the assessed value of property in the area served.

**Battery Park City Authority (state).** This authority was created by special act to promote development of an area on the lower west side of Manhattan. A three-member board appointed by the Governor governs the authority. The authority may collect rents and charges, accept grants and contributions, and issue revenue bonds.

**Buffalo and Fort Erie Public Bridge Authority (state).** This authority, created by special act to operate the Peace Bridge and sometimes referred to as the Peace Bridge Authority, has a ten-member board, five from New York and five from Canada. New York members are the attorney general, the commissioner of transportation, and the chairperson of the Niagara Frontier Transportation Authority, in an ex officio capacity, plus two members appointed by the Governor with the consent of the senate. The authority may collect bridge tolls and rentals from authority-owned property and may issue revenue bonds.

**Buffalo Sewer Authority (municipal).** This authority was created by special act to build, operate, and maintain the Buffalo sewer system. The five-member authority board is appointed by the mayor of Buffalo with the consent of the council. The authority may collect rates and fees for its services and may issue revenue bonds.

**Dormitory Authority of the State of New York (state).** This authority was established to finance and construct buildings for schools, hospitals, cultural centers, and other institutions. Amendments in 1999 provide for financing of child care facilities. The authority board consists of the commissioner of education, the commissioner of health, the state comptroller or a representative, the director of the budget, five members appointed by the Governor, and two members appointed by state legislative leaders. The authority may fix and collect rents and charges and may issue revenue bonds.

**Health Research, Inc. (state).** Organized in 1953 under the not-for-profit corporation law, this entity solicits and administers financial support for department of health projects and then disseminates resulting benefits and expertise through programs, such as technology transfer programs. Initially the corporation primarily served the research programs of Roswell Park Cancer Institute; however, the corporation now also serves major department of health programs located in other department of health organizations and institutions. Revenues include grants and other monies from the federal government, state government, industry, individuals, and other foundations.

**Housing authorities (municipal and town).** These authorities are established individually by special acts, but general law regulates their operation and financing. A board, appointed by the mayor (in the case of a city or village housing authority) or the town governing body (in the case of a town housing authority), governs each authority. An authority may issue bonds and may collect rentals, but administrative costs are met by city, town, or village appropriations.

**Industrial development agencies and authorities (county, municipal, or town).** These authorities are established by special acts, but with substantially uniform provisions for each. Industrial development agencies or authorities are created to finance industrial, pollution control, or winter recreation facilities. Members of the agency board are appointed by the county, city, town, or village governing body. Industrial development agencies or authorities may fix rentals, fees, and charges, and may issue revenue bonds.

**Long Island Power Authority (state)**

This authority was created by a 1986 act of the legislature to acquire, maintain, and operate gas and electric utilities in Nassau and Suffolk counties. The authority is governed by a board of 15 trustees with nine appointed by the Governor, three appointed by the president of the senate, and three appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds. This authority was classified as a special district prior to 2002.

**Metropolitan Transportation Authority (state).** This authority, established by special act to coordinate bus and rail transit and commuter rail service in the vicinity of New York City, includes New York City and the counties of Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk, and Westchester (this area is also referred to as the “metropolitan commuter transportation district” in New York statutes). The chairperson and 16 members of the authority board are appointed by the Governor with the consent of the senate, with 4 of the appointees on recommendation of the mayor of New York City, and seven others selected from lists submitted by chief executives of the counties.

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The authority may fix fares, tolls, rentals, charges, and other fees, and receive grants and contributions. The authority may issue revenue bonds, receive the proceeds of state general obligation bonds for mass transportation purposes, and receive surplus funds from the Triborough Bridge and Tunnel Authority. In addition, the authority may finance facilities to be leased to New York City Transit Authority.

The following entities are classified as subsidiaries of the Metropolitan Transportation Authority, and are not counted as separate governments:

Long Island Rail Road  
Metro-North Commuter Rail Company  
Metropolitan Suburban Bus Authority  
MTA Excess Loss Trust Fund  
Staten Island Rapid Transit Operating Authority

In addition, the Metropolitan Transportation Authority board administers the New York City Transit Authority and the Triborough Bridge and Tunnel Authority, both of which are classified as dependent agencies of city of New York for census purposes, and are not counted as governments.

**Municipal Assistance Corporation for the City of New York (state).** This corporation was established by special act to assist the city of New York in financing essential services. A board of nine directors appointed by the Governor, four of whom shall be recommended by the mayor of the city of New York, governs the corporation. Activities of the corporation are financed from proceeds of the state stock-transfer tax and city sales and use taxes. In addition, the corporation may issue bonds that are secured by proceeds of the state stock-transfer tax and city sales and use taxes.

**Nassau County Bridge Authority (county).** This authority was created by special act to build, operate, and maintain the Atlantic Beach Bridge. A five-member board appointed by the county executive, with the approval of the county board of supervisors, governs the authority. The authority may collect tolls, charges, and fees, and may issue revenue bonds.

**New York City Educational Construction Fund (municipal).** This fund was created by an act of the legislature to finance the construction of school buildings within the city of New York. The three-member board of trustees includes the chancellor of the city school district and the president of the city board of education serving in an ex officio capacity plus one member appointed by the mayor. The fund may fix rentals, fees, and charges and may issue revenue bonds.

**New York City Housing Development Corporation (municipal).** This agency was formed to stimulate development and restoration of housing in the city of New York by providing low-interest loans. Its governing board consists of the commissioner of housing preservation and

development, the commissioner of finance, the director of management and budget, two members appointed by the Governor, and two appointed by the mayor. The corporation issues revenue bonds to finance its mortgage loans. Both the Housing New York Corporation and the Residential Mortgage Insurance Corporation are classified as subsidiaries of the New York City Housing Development Corporation, and are not counted as a separate governments.

**New York City Municipal Water Finance Authority (municipal).** This authority, created by special act, is responsible for financing water supply and sewage disposal facilities in the city of New York. The authority board of directors consists of seven members, two of whom are appointed by the mayor and one by the Governor, plus the following officials ex officio: city commissioner of environmental protection, city director of management and budget, city commissioner of finance, and state commissioner of environmental conservation. The authority may issue revenue bonds upon approval of the city comptroller. The authority receives the proceeds of charges imposed by the New York City Water Board.

**New York City Transit Authority (municipal).** This authority, created by special act, operates local bus and rail transit within the city of New York. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may fix and collect fares, receive grants and contributions, issue revenue bonds and equipment trust certificates, make agreements with the New York City Transit Construction Fund, and receive surplus funds from the Triborough Bridge and Tunnel Authority. Capital costs are financed through city and state bond issues. The authority may also lease facilities from the Metropolitan Transportation Authority. Title to transit properties operated by the authority is vested in the city of New York. The Manhattan and Bronx Surface Transit Operating Authority is classified as a subsidiary corporation of the New York City Transit Authority, and is not counted as a separate government.

**New York City Water Board (municipal).** This board to operate water and sewer facilities in the city of New York was created by act of the legislature. The board consists of seven directors appointed by the mayor. The board imposes rates, fees, rents, and charges sufficient to pay debt service on bonds issued by the New York City Municipal Water Finance Authority and by New York City and also sufficient to pay New York City's costs related to the water and sewer systems. Any excess revenues are to be transferred to the general fund of New York City.

**New York Job Development Authority (state).** This authority was established by special act to create and improve job opportunities. The authority board consists of the commissioner of economic development, the labor commissioner, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio,

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plus seven members appointed by the Governor with the consent of the senate. The authority may receive state appropriations and proceeds from its investments, and may issue revenue bonds.

**New York State Bridge Authority (state).** This authority was established by special act to build, operate, and maintain toll bridges across the Hudson River. The five-member authority board is appointed by the Governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

**New York State Energy Research and Development Authority (state).** This authority was created to develop and implement new energy technologies, including technologies for energy conservation. The authority also is responsible for management of low-level radioactive waste. The authority board consists of the commissioner of the department of transportation, the commissioner of environmental conservation, the chairperson of the public service commission, the chairperson of the Power Authority of the State of New York, and nine members appointed by the Governor with the consent of the senate. The authority may fix and collect fees, rentals, and charges for the use of property or facilities or for the sale of products or services; accept gifts, grants, and loans; and issue revenue bonds.

**New York State Environmental Facilities Corporation (state).** This corporation was created by act of the legislature to finance sewerage systems, solid waste disposal facilities, air pollution control facilities, water management facilities, and storm sewers. A board of seven directors governs the corporation, including four appointed by the Governor, the commissioner of environmental conservation, the commissioner of health, and the secretary of state. The corporation may make loans, fix and collect fees, rentals, and charges, and issue revenue bonds.

**New York State Housing Finance Agency (state).** This agency makes mortgage loans for housing and medical facilities. The agency board consists of the commissioner of housing and community renewal, the director of the budget, the commissioner of taxation and finance, and four members appointed by the Governor with the consent of the senate. The agency may accept gifts, grants, or loans, collect fees and charges, and issue revenue bonds. The Housing Trust Fund Corporation and the Affordable Housing Corporation are subsidiaries of the New York State Housing Finance Agency, and are not counted as separate governments.

**New York State Medical Care Facilities Finance Agency (state).** This agency was absorbed by the New York State Dormitory Authority on September 1, 1995.

**New York State Project Finance Agency (state).** This agency was created by special act to assist the New York State Urban Development Corporation in the financing of

its operations. The agency board consists of the commissioner of taxation and finance, the commissioner of housing and community renewal, the director of the budget, the chairperson of the New York State Housing Finance Agency, and three members appointed by the Governor with the consent of the senate. The agency may receive proceeds from state appropriations and from fees charged in connection with its mortgage loans. The agency may issue revenue bonds.

**New York State Thruway Authority (state).** This authority was established by special act to build, operate, and maintain the Thomas E. Dewey Thruway. A three member board appointed by the Governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges. The New York State Canal Corporation is a subsidiary of this authority.

**New York State Urban Development Corporation (state).** This public corporation, now doing business as the Empire State Development Corporation, was formed to finance industrial, commercial, and residential projects in blighted or slum areas. The corporation also finances the construction and modernization of state-owned facilities. Its governing body consists of the superintendent of banks, the chairperson of the New York State Science and Technology Foundation, and seven directors appointed by the Governor with the consent of the senate. The corporation may collect rents and charges, and may issue revenue bonds. A number of subsidiaries of the New York State Urban Development Corporation have been created, including Lower Manhattan Redevelopment Corporation, the American Exchange Facility Development Corporation, the New York Convention Center Development Corporation, the New York State Urban Development and Research Corporation, and the Urban Development Guarantee Fund. These subsidiaries are not counted as separate governments.

**Power Authority of the State of New York (state).** This authority was created by special act to build, operate, and maintain hydroelectric projects. Subsequent legislation in 1968 and in 1974 authorized the development and operation of nuclear, pumped storage hydroelectric, and fossil fuel generation facilities. The authority board consists of five members appointed by the Governor with the consent of the senate. The authority may issue revenue bonds and may collect rates and charges for services.

**Research Foundation for Mental Hygiene, Inc. (state).** Organized as a not-for-profit membership corporation in 1952, this foundation assists and enhances the research and training objectives of the New York State Department of Mental Hygiene and its component agencies. It is governed by a board of directors consisting of 26 prominent scientists, administrators, and government

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officials. Revenues include grants and other monies from the federal government, state government, industry, individuals, and other foundations.

**Soil and water conservation districts (county, municipal).** These districts are created by resolution of the county governing body to provide soil and water conservation services. A board of directors governs each district; it consists of five or seven directors appointed by the county governing body, including two directors who are members of the county governing body. By statute, Nassau County has a seven-member board of directors appointed by the county executive with the consent of the county governing body and Westchester and Rockland counties have five-member boards of directors appointed by the county executives. The district serving New York City is governed by a nine-member board consisting of seven members appointed by the mayor, and two appointed by the city council. The districts may require contributions from benefitted landowners and receive reimbursement for some expenditures from the state government.

**State of New York Mortgage Agency (state).** This agency purchases mortgage loans from banks and makes loans to students. Its governing body consists of the superintendent of banks, the state comptroller or designee, the director of the budget, the commissioner of housing and community renewal, one member appointed by the president pro tempore of the senate, one member appointed by the speaker of the assembly, and three members appointed by the Governor with the consent of the senate. The agency may fix premiums or fees in connection with its loans or purchases, and may issue revenue bonds.

**Thousand Islands Bridge Authority (county).** This authority was established by special act to build, operate, and maintain the American crossing of the Thousand Islands Bridge complex over the American channel of the St. Lawrence River, plus convention, cultural, and sports facilities in Jefferson County. The Canadian crossing of the bridge complex is operated by the Canadian Federal Bridge Corporation, Ltd. A board appointed by the chairperson of the county board of supervisors of Jefferson County, with the consent of that board, governs the authority. The authority may issue revenue bonds and collect rates, user fees, rents, and tolls.

**Triborough Bridge and Tunnel Authority (municipal).** This authority was created by special act to build, operate, and maintain toll bridges, tunnels, and parking facilities within the city of New York and the New York Coliseum. It is administered by the board of the Metropolitan Transportation Authority (see above). The authority may issue revenue bonds and collect rates, tolls, and rentals. Title to all projects is vested in the city of New York.

The authority is required to transfer its surplus funds to the Metropolitan Transportation Authority or the New York City Transit Authority.

**Trust for Cultural Resources of the City of New York (municipal).** This trust was created by 1976 legislation to finance facilities for cultural institutions in the city of New York. A board of seven trustees governs the trust, with five appointed by the mayor, plus the deputy mayor for finance and economic development and the chairperson of the New York City Industrial Development Agency, who serve in an ex officio capacity. The trust may receive tax equivalency payments from combined-use facilities, and may issue revenue bonds.

**United Nations Development District and Corporation (municipal).** This corporation was created by act of the legislature to finance facilities for the United Nations headquarters. A board of directors, consisting of the chairperson of the New York City Planning Commission, the New York City housing and development administrator, plus eight members appointed by the Governor and five members appointed by the mayor of the city of New York, governs the corporation. The corporation is authorized to create subsidiary corporations. The corporation may receive revenue from the lease or sale of properties and from city and state contributions, and may issue revenue bonds. Projects of the corporation must be approved by the city of New York.

**Urban renewal or community development authorities (municipal and town).** These agencies are established individually by special acts, but a general law regulates their government and financing. The governing body may be provided for by the special acts or by general law and may comprise appointed or ex officio officials, or combinations of both. The authority may receive appropriations from the sponsoring governments, rentals, and other income from projects, and may issue revenue bonds.

Other examples include:

**State<sup>6</sup> 7**

Adirondack Park Agency  
Affordable Housing Corporation  
Agriculture and New York State Horse Breeding  
Development Fund

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<sup>6</sup>The New York State Facilities Development Corporation was absorbed by the New York State Dormitory Authority on September 1, 1995. The St. Lawrence-Eastern Ontario Commission was absorbed by the Tug Hill Commission in 1995. The New York State Institute on Superconductivity, established by the State University of New York in 1987, is a part of the University at Buffalo.

<sup>7</sup>The functions, powers, obligations, and duties of the State Science and Technology Foundation were transferred to the New York State Office of Science, Technology and Academic Research. The transfer was to occur no later than January 31, 2000.

Canal Recreationway Commission  
 Capital District Transportation Authority (owns Albany area transit system)  
 Central New York Regional Transportation Authority (owns Syracuse area transit system)  
 City University of New York Research Foundation  
 Drainage improvement Districts  
 Empire State Plaza Art Commission  
 Forest fire districts  
 Fruiting currant districts  
 Homeless Housing and Assistance Corporation  
 Housing Trust Fund Corporation  
 Industrial Exhibit Authority  
 Joint river regulating, river improvement, and drainage improvement districts  
 Lake George Park Commission  
 Natural Heritage Trust  
 Nelson A. Rockefeller Empire State Plaza Performing Arts Center Corporation  
 New York City University Construction Fund  
 New York Convention Center Operating Corporation  
 New York Local Government Assistance Corporation  
 New York State Archives Partnership Trust  
 New York State Facilities Development Corporation  
 New York State Higher Education Services Corporation  
 New York State Municipal Bond Bank Agency  
 New York State Olympic Regional Development Authority  
 New York State Racing and Wagering Board  
 New York State Sports Authority  
 New York State Theatre Institute Corporation  
 New York State Thoroughbred Breeding and Development Fund Corporation  
 Niagara Frontier Transportation Authority (including Niagara Frontier Port Authority) (airport, port, and transit facilities in the Buffalo area)  
 Ogdensburg Bridge and Port Authority  
 Palisades Interstate Park Commission  
 River improvement districts  
 River regulating districts  
 Rochester-Genesee Regional Transportation Authority (owns Rochester area transit system)  
 Roosevelt Island Operating Corporation  
 Roswell Park Cancer Institute Corporation  
 State park commissions  
 State University Construction Fund

## County<sup>8</sup>

Agriculture districts  
 County drug control authorities

<sup>8</sup>The Broome County Sports Center Authority dissolved September 1, 1977; however, the authorizing legislation has not been repealed. Forest regions, previously listed as county dependent areas, are the nine forest administrative regions of the state. The Westchester County Playland Commission, authorized by 1983

■ County health districts (countywide and part-county)<sup>9</sup>  
 County health care corporations  
 Nassau Health Care Corporation  
 Westchester County Health Care Corporation  
 County hurricane protection, flood and shoreline erosion control districts (Suffolk County)  
 County mosquito control commissions  
 County park commissions  
 County police districts  
 Nassau County Police District (excludes any villages and cities that have police departments)  
 Suffolk County Police District (Includes towns of Babylon, Brookhaven, Huntington, Islip, and Smithtown)  
 Chautauqua County Sports, Recreation and Cultural Authority  
 County small watershed protection districts  
 County solid waste or resource recovery authorities (special acts)  
 County tuberculosis hospitals  
 County water or water and sewer authorities (special acts)  
 County water, sewer, waste water disposal, drainage, and refuse districts  
 Economic development zones (a.k.a. empire zones)  
 Economic development zone capital corporations  
 Greater Rochester Sports Authority  
 Local water and sewer authorities (county)  
 Long Island Job Development Authority  
 Monroe County Airport Authority  
 Oneida County Sports Facility Authority  
 Regional off-track betting corporations  
 Schenectady Metroplex Development Authority  
 Suffolk County Judicial Facilities Agency  
 Upper Mohawk Valley Memorial Auditorium Authority (Oneida)

## Municipal<sup>10</sup>

Albany Municipal Water Finance Authority  
 Albany Water Board  
 Brooklyn Navy Yard Development Corporation (New York City)  
 Buffalo Municipal Water Finance Authority  
 Buffalo Sewer Authority

legislation, did not receive county confirmation; the park is operated by the county department of parks. Public welfare districts are administrative units with New York City and each county in the state being defined as a public welfare district.

<sup>9</sup>Part-county health districts were previously listed as "local health districts."

<sup>10</sup>Authorizing legislation for the Greater Utica Area Water Purification Finance Authority was repealed in 1994. The New York City Rehabilitation Mortgage Insurance Corporation was repealed in 1992. The New York City Sports Authority board of directors, authorized by special act in 1973, has never been appointed. Public welfare districts are administrative units with New York City and each county in the state being defined as a public welfare district. The Financial Services Corporation of New York City, incorporated in 1979, is inactive. The Salamanca Hospital District Authority no longer exists; the hospital closed.

Buffalo Water Board  
 Business improvement districts  
 Business Relocation Assistance Corporation (New York City)  
 Center Authority of Glens Falls  
 City drug control authorities  
 Economic development zones (a.k.a. empire zones)  
 Economic development zone capital corporations  
 Elmira Water Board  
 Green Island Power Authority (Village of Green Island, Albany County)  
 Hudson River Park Trust (New York City)  
 Jay Street Development Corporation (New York City)  
 Joint garbage and refuse districts  
 Joint water districts (joint village and town)  
 Joint water works systems  
 Library districts (governed by appointed boards)  
 Local water and sewer authorities in cities, towns, or villages  
 Municipal Assistance Corporation for the City of Troy<sup>11</sup>  
 New York City Economic Development Corporation<sup>12</sup>  
 New York City Health and Hospitals Corporation  
 New York City Off-Track Betting Corporation  
 New York City Samurai Funding Corporation<sup>13</sup>  
 New York City School Construction Authority  
 New York City Transit Construction Fund  
 New York City Transitional Finance Authority  
 Parking authorities  
 Peekskill Civic Center Authority  
 Port of Oswego Authority  
 Rome City Historic Development Authority  
 Salamanca Indian Lease Authority  
 Saratoga Springs Center Authority  
 Schenectady special assessment districts  
 Syracuse Special Assessment District  
 Tobacco Settlement Asset Securitization Corporation (TSASC, Inc.)  
 Utica Transit Authority

#### **Town<sup>14</sup>**

Clifton Park Town Water Authority  
 Clifton-Fine Health Care Corporation  
 Economic development zones (a.k.a. empire zones)

<sup>11</sup>The Municipal Assistance Corporation for the City of Troy, created by special act in 1995, was classified as a state dependent agency in the 1997 Census of Governments. The corporation provides financing assistance and fiscal monitoring for the city of Troy, on a temporary basis. The financial control act provided that no bonds or notes were to be issued by the municipal assistance corporation after December 31, 1999. As of fiscal year 2002, the corporation was still in existence.

<sup>12</sup>The prior name of the New York City Economic Development Corporation was the New York City Public Development Corporation.

<sup>13</sup>The New York City Samurai Funding Corporation, created in 1992 as a not-for-profit entity, was created to issue yen-denominated bonds. It is expected that this entity will dissolve in fiscal year 2004.

<sup>14</sup>The Adirondack Regional Hospital District dissolved in 1990. The hospital facility was sold to the town of Corinth. The town of Corinth assumed responsibility for pension liability for hospital district retirees.

Economic development zone capital corporations  
 Fire alarm districts  
 Fire protection districts  
 Fishers Island Ferry District  
 Joint garbage and refuse districts  
 Joint water districts (joint village and town)  
 Lake park districts (special acts)  
 Loon Lake Park District—town of Chester in Warren County  
 Schroon Lake Park District—towns of Horicon, Chester and Schroon  
 Library funding districts (governed by appointed boards)  
 Local water and sewer authorities (town)  
 North Hempstead Town Solid Waste Management Authority  
 Parking authorities  
 ■Public improvement districts and special improvement districts (for beach erosion, drainage, lighting, parks, parking, police, docks, garbage removal, sewers, sidewalks, snow removal, street improvement, and water supply)  
 Resource Recovery  
 Brookhaven Town Resource Recovery Agency  
 Islip Town Resource Recovery Authority  
 ■Town fire-alarm and town fire-protection districts  
 Town library districts (governed by appointed boards)  
 Town park districts

#### **Private Associations**

The American Museum of Natural History Planetarium Authority is governed by the trustees of the American Museum of Natural History, a private organization. This authority is therefore treated as a subsidiary of a private organization, and is not counted as a government.

Drainage section associations are not counted as governments for census purposes. They are operated as private associations.

Private housing finance corporations have been established in some New York localities. These are treated as private entities, and are not counted as local governments.

Association libraries and museums are classified as private entities, except in cases where their boards consist of a majority of public officials or members appointed by public officials. In these cases the library or museum is classified as a dependent activity of the sponsoring government.

New York laws also provide for various types of local areas for election purposes and administration of justice.

# North Carolina

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North Carolina ranks 30th among the states in number of local governments, with 960 as of June 2002.

## **COUNTY GOVERNMENTS (100)**

There are no areas in North Carolina lacking county government. The county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (541)**

### **Municipal Governments (541)**

Municipal governments in North Carolina are the cities, towns, and incorporated villages, among which there appear to be no significant differences in legal powers or status that would affect their classification for status purposes.

### **Township Governments (0)**

North Carolina has no township governments. Each county is divided into geographic areas called townships, but these no longer serve any purposes except, in counties, as a “district” for the election of county commissioners and for subcounty referendum elections. Township hospitals and other activities serving a designated township area and supported by a tax levy within the township area are classified as county dependent.

## **PUBLIC SCHOOL SYSTEMS (175)**

### **School District Governments (0)**

North Carolina has no independent school district governments.

### **Dependent Public School Systems (175)**

North Carolina statutes authorize the following types of dependent public school systems:

- Systems dependent on county governments (175):
  - County and city school administrative units (117)
  - Community colleges and technical colleges (58)

School administrative units in North Carolina are not counted in census statistics as independent local governments, but are classified as dependent agencies of the county governments. This classification applies to the 17

“city” administrative units that administer schools in and near various municipalities, as well as to the 100 county administrative units that are directly concerned with other schools.

County administrative units have elected boards of education. Most city administrative units also have elected boards of education. In a few city units, however, the board is appointed by the city council.

Budgets for all administrative units are submitted to the county board of commissioners with a request for an appropriation to the unit from the county. After the county has made its appropriation, the administrative unit adopts and administers its own budget.

School financing is provided mainly by state appropriations. County-wide taxes are a second source of revenue; county funds for current operating purposes are divided between the city and county administrative units in a particular county on the basis of school population. These resources may be supplemented by an additional tax levy for any administrative unit, upon voter approval.

North Carolina statutes also provide for the establishment of community colleges and technical colleges, which may serve one or more counties. A board of trustees, consisting of four trustees appointed by the boards of education of all county and city administrative units served, four trustees appointed by the county commissioners of all counties served, four trustees appointed by the Governor, and the president of the student body ex officio, governs each institution. These institutions are financed primarily through state appropriations; taxes levied by each county served are a second source of revenue. In fiscal year 2002, 58 community colleges and technical colleges were reported in operation. Each institution is classified as a dependent agency of the county government it serves in census statistics on governments; none are counted as separate governments.

## **Other Educational Activities**

Education “districts” are state areas for administration of education activities, and are not counted, for census purposes, as separate governments.



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## **SPECIAL DISTRICT GOVERNMENTS (319)<sup>1</sup>**

North Carolina statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities and Commissions (special acts)**

A number of airport authorities and commissions, established jointly by two or more local governments to operate airports, are counted for census purposes as governments. The boards of airport authorities and commissions are appointed by the participating governments.

Airport authorities and commissions may fix rates and charges in most cases. Revenues may also include appropriated funds from the governing bodies of the supporting city, town, and/or county, derived from any source including ad valorem taxes, subject to voter approval. In addition, most may issue revenue bonds.

Similar agencies serving a single county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Centennial Authority**

This authority, created by special act in accordance with statutes governing facility authorities, is responsible for the development and operation of an all purpose sports facility in Raleigh. Authority boundaries are those of Wake County. Of the 19 authority members, eight are appointed by the North Carolina General Assembly, four by the Wake County Board of Commissioners, four by the Raleigh City Council, two by the mayors of all cities in the county, plus the chancellor of North Carolina State University in Raleigh. An executive committee appointed by the groups of appointees to the governing body has management authority over the facility. Revenues include the proceeds of a room occupancy and prepared food and beverage tax levied by the county. The authority may issue bonds.

### **Drainage Districts**

A general law provides for the creation of drainage districts by the clerk of the superior court on petition of landowners. These districts provide for drainage and reclamation of agricultural lands. A board of commissioners appointed by the clerk of the superior court after election by landowners governs the district. The district may levy benefit assessments and issue bonds.

### **Global TransPark Development Commission**

This commission, established by joint resolution of 13 counties, is responsible for promoting economic development within the development zone surrounding the Global

TransPark complex in Kinston. The governing body consists of three members appointed by each county, three to seven members appointed by the Global TransPark Authority, and four nonvoting members. The commission may levy an annual motor vehicle registration tax and receive contributions. The development zone includes Carteret, Craven, Duplin, Edgecombe, Greene, Jones, Lenoir, Nash, Onslow, Pamlico, Pitt, Wayne, and Wilson counties.

### **Hospital Authorities—1943 Law**

Hospital authorities may be created to provide and operate hospitals in any municipality or county by resolution of the municipal council or the board of county commissioners. A board of commissioners appointed by the mayor or the chairperson of the board of county commissioners, as appropriate, governs each authority. The authorities may issue revenue bonds, fix and collect rates and fees, and accept grants and city and county appropriations. Hospital authorities may extend services to include additional cities and counties.

### **Housing Authorities**

North Carolina statutes authorize four types of housing authorities—city, county, regional, and consolidated housing authorities. An individual county or a municipality of 500 inhabitants or more may establish a housing authority through resolution of its governing body on petition of residents; two or more contiguous counties having an aggregate population of more than 60,000 may establish a regional housing authority; and two or more municipalities having an aggregate population of more than 500 may establish a consolidated housing authority. Housing authority commissioners are appointed by the mayors or the county governing bodies, as appropriate. They may issue bonds, establish and collect charges for use of facilities, and accept grants and contributions. Municipal housing authorities may undertake redevelopment activities. Some housing authorities are named “public housing agencies.”

Housing authorities governed by the county commissioners, ex officio, or the city council, ex officio, are dependent activities of the county or city. Redevelopment commissions may also exercise the powers, duties, and responsibilities of a housing authority.

For the North Carolina Indian Housing Authority, see “Subordinate Agencies and Areas,” below.

### **Joint Municipal Assistance Agencies**

These agencies are created by resolution of two or more municipalities or joint agencies to provide assistance to municipalities in construction, expansion, and operation of their electric systems. A board of commissioners, consisting of one member appointed by each participating government, governs each agency created by two or more

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<sup>1</sup>The Forsyth-Guilford Metropolitan Baseball Park District and Authority, created in 1997 along with enabling legislation for baseball park districts, was repealed along with the enabling legislation for baseball districts in 2001.

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municipalities. If the creating agencies are joint agencies, the governing body is an executive committee. These agencies may establish dues and assessments and receive municipal or joint agency appropriations. Upon dissolution, all funds and other property shall vest in members of the joint municipal agency.

### **Joint Municipal Electric Power Agencies**

Joint municipal electric power agencies may be created by resolution or ordinance of two or more municipalities or joint agencies to plan, finance, develop, own, or operate electric power projects. Joint ownership with other public or private entities is authorized. Projects must be approved by the North Carolina Utilities Commission. The governing board of commissioners consists of one commissioner appointed by each participating municipality. Commissioners may be an officer or employee of the municipality and serve at the pleasure of the appointing body. The board of commissioners, by resolution, may create an executive committee to execute powers of the board of commissioners, as directed. Agencies may acquire projects or property by lease or purchase; accept grants; and fix and collect rents, rates, fees, and charges. Agencies are authorized to issue revenue bonds, or revenue bonds for the benefit of the agency may be issued by any member municipality. Agencies are authorized to generate, transmit, deliver, exchange, purchase, and sell for resale only electric power. Electric power for resale may be sold within the state or in any contiguous state.

### **Metropolitan Sewerage Districts**

Districts to provide and operate sewer systems may be created to serve any two or more political subdivisions and unincorporated areas or a political subdivision and unincorporated area in one or more counties. Districts are created by resolution of the North Carolina Environmental Management Commission following petition and hearings conducted jointly by the county commissioners and the commission. A district board, appointed by the governing bodies of participating counties and/or political subdivisions and additional members as authorized by statute, governs each district. Districts may issue bonds, fix and collect fees and other service charges, and levy ad valorem taxes.

Metropolitan sewerage districts wholly within one city as a result of jurisdictional changes, subject to approval of the district board and referendum, may be merged into that city. Following merger, districts are not counted as separate governments.

### **Metropolitan Water Districts**

Districts to provide water and sewerage systems may be created to serve two or more political subdivisions in a county, or any political subdivision or subdivisions and any unincorporated area or areas located within the same

county. Districts are created by resolution of the North Carolina Commission for Health Services following petition and hearings conducted jointly by the county commissioners and the North Carolina Department of Environment and Natural Resources. A district board appointed by the county commission and/or the governing body of each political subdivision with additional members as authorized by statute governs each metropolitan water district. Districts may levy ad valorem taxes, fix and collect fees and charges, accept grants, issue revenue bonds, and upon voter approval, issue general obligation bonds.

### **Mosquito Control Districts**

Mosquito control districts may be created on petition of landowners and after hearing and referendum. If a proposed district is located in a single county, the petition is addressed to the board of county commissioners; if located in two or more counties, the petition is addressed to the North Carolina Department of Health and Human Services. The district board of commissioners consists of one member appointed by the secretary of health and human services and one member by the director of the North Carolina Wildlife Commission, plus members appointed by each board of county commissioners of the participating counties. The district may levy ad valorem taxes and issue bonds upon voter approval.

### **Recreation and Service Districts**

Within counties where special acts authorize the creation of such districts, recreation and security service districts may be created by resolution of the county board of commissioners, after approval of the voters residing in the area of the proposed district. The district board of directors may levy an ad valorem tax.

### **Regional Natural Gas Districts**

Regional natural gas districts may be created for one or more counties by resolution of the boards of commissioners of the counties and the governing body of any city geographically located within one or more of these counties following public hearing. These districts may be formed only in counties that are totally unserved with natural gas and in which a specific natural gas project has not been approved by the North Carolina Utilities Commission for the purpose of promoting the development of natural gas systems to enhance economic development. A board of trustees comprised as specified in the articles of incorporation governs each district. Districts are authorized to acquire, hold, and dispose of real or personal property; set and collect rates, fees, and charges; accept grants and appropriated funds from other governments; and issue revenue bonds.

### **Regional Transportation Authorities**

Regional transportation authorities are authorized by three sections of the North Carolina statutes:

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Under general enabling legislation, two or more counties, cities or towns, or other authorized political subdivisions may cooperate under joint exercise of powers agreements to provide regional transportation systems. As of 2002, six predominantly rural regional systems have been created under this legislation with each serving multiple county areas. The governing body, appointed by the governing bodies of member governments, may consist of up to 11 members. Authorities may accept appropriated state and local funds and grants, may fix and charge fees for services, and may enter into and perform contracts.

### **Research Triangle Regional Public Transit Authority**

The Regional Public Transportation Authority Act of 1989 provided enabling legislation for the boards of commissioners of Durham, Orange, and Wake counties, by resolution of each, to create the Research Triangle Regional Public Transit Authority (known also as the Triangle Transit Authority). Ten of the 13 member board of trustees are appointed by the governing bodies of the three county governments and the city councils of cities within those counties as indicated by population sizes specified by statute; three members of the North Carolina Board of Transportation appointed by the secretary of transportation serve as ex officio nonvoting members. The authority may acquire, hold, and dispose of real and personal property; set rates, fees, and charges; may receive state and local appropriations; may accept grants; and may levy an annual motor vehicle registration tax of up to five dollars per vehicle registered within the three-county service area. The authority may issue revenue bonds subject to the approval by resolution of a six-member special tax board consisting of two members appointed by each county board of commissioners.

### **Piedmont Authority for Regional Transportation**

The Regional Transportation Authority Act of 1997 provided enabling legislation for creation of the Piedmont Authority for Regional Transportation (PART) by resolution of the city councils of the four largest cities (Burlington, Greensboro, High Point, and Winston-Salem) within the metropolitan planning organization that included Alamance, Davidson, Forsyth, Guilford, and Randolph Counties. The authority area also now includes Rockingham County and may be expanded to include all or part of as many as 12 counties. The authority coordinates regional transportation planning and regional transportation services and administers funds for a study for passenger rail service between Asheville and Raleigh and a proposal for rail service linking Winston-Salem, Greensboro, High Point, and outlying communities. A board of trustees comprised of the mayors or designated council member of the four largest cities, two members of the North Carolina Board of Transportation serving ex officio and nonvoting, the chairman of each metropolitan planning organization, chairman

of the board of commissioners or designated board member of each county, and chairman of the principal airport authority or airport commission of each of the two most populous counties governs the authority. The authority may issue revenue bonds; acquire, hold, and dispose of real and personal property; may accept appropriated funds and grants; may fix and collect fares, fees, and rentals. The authority may levy a gross receipts tax of up to five percent on retail businesses whose business is the short term leases of vehicles and motorcycles and may levy an annual tax of up to five dollars per vehicle registered within the territorial jurisdiction of the authority.

Transportation authorities serving only one county or city are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Regional Solid Waste Management Authorities**

Authorities to provide for solid waste management and resource recovery are created by resolution of two or more local governments. A board of delegates, consisting of one member appointed by each participating government, governs each authority. The authorities may fix fees and charges, receive state and local contributions, and issue revenue bonds.

### **Regional Sports Authorities**

Authorities to provide sports and recreational facilities primarily for but not limited to the conduct of sports events are established by resolution of two or more local governments. The composition of the authority governing body is specified in the charter creating each authority. The authorities may fix fees and charges and issue revenue bonds.

Regional sports authorities that are governed by a county or city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Sanitary Districts**

Sanitary districts to provide water and sewerage systems, fire and ambulance services, solid waste collection, and mosquito eradication and to maintain non state streets are created by the North Carolina Commission for Health Services on petition of resident landowners to the county commissioners and after hearing. An elected district board governs each district. The district may issue bonds upon voter approval, levy ad valorem taxes, and fix and collect service charges.

Sanitary districts governed by the city governing body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Soil and Water Conservation Districts**

These districts are created by the North Carolina Soil and Water Conservation Commission on local petition and after referendum. Each district board of supervisors consists of

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three elected members from each county and one or two members appointed by the North Carolina Soil and Water Conservation Commission. The districts may require contributions from landowners benefited by district activities, and may accept grants.

Some districts have entered agreements with their respective county governments for the county governments to administer district accounts or some district accounts and for former district employees to be transferred to county payrolls where they continue to perform duties relevant to the conservation district. Where such arrangements exist, the conservation district board remains independent of the county government and the district is still regarded as a political subdivision of the state.

### **Special Airport Districts**

Special airport districts may be created by two or more local governmental units (counties, cities, towns, and villages) after a public hearing, for the purpose of aiding in the construction and the financing of aeronautical facilities. The governing board consists of two representatives appointed by each participating government. The districts may levy ad valorem taxes and issue bonds.

### **Watershed Improvement Districts**

All such districts created prior to March 1, 1963, constitute legal and valid watershed improvement districts. Enabling legislation for the creation of new districts was repealed in 1993. County governments are authorized to undertake watershed activities after authorization of a countywide tax by the voters. Repealed statutes provided for watershed improvement districts to be established by the board of supervisors of a soil and water conservation district to provide for soil and water conservation and flood control, after landowner petition, hearing, and referendum. An elected board of trustees governs each district. The districts may accept gifts, levy benefit assessments or ad valorem taxes, and issue bonds upon voter approval.

### **Water and Sewer Authorities**

The governing body of a single county or the governing bodies of any two or more political subdivisions may, by resolution, establish an authority to provide water supply and sewerage. If organized by three or more political subdivisions, nonprofit water corporations and the state government may participate. The authority governing body consists of members appointed by the participating governments. The authorities may charge rates and fees for their facilities, may accept gifts and grants, levy benefit assessments, and issue revenue bonds.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in North Carolina that have certain characteristics of governmental units, but that are classified in census statistics as

subordinate agencies of the state or local governments, and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**e-NC Authority (state).** This agency will be the successor agency to the North Carolina Rural Internet Access Authority (state) when activated on January 1, 2004 following the dissolution on December 31, 2003 of the North Carolina Rural Internet Access Authority. The e-NC Authority is scheduled for dissolution on December 31, 2006. This authority, within the Department of Commerce for organizational and budgetary purposes only, will be governed by a commission consisting of nine voting members appointed by the Governor and by the general assembly and six ex officio members who are directors of three designated state agencies and two public interest groups representing North Carolina cities and counties. The authority’s purpose is to manage, oversee, promote, and monitor efforts to provide rural counties and distressed urban areas with high-speed broadband internet access. Staff for this agency will be provided under contract by the private nonprofit organization, North Carolina Rural Economic Development Center, Inc.

**MCNC (state).** MCNC (formerly the Microelectronics Center of North Carolina), a legally separate nonprofit corporation, created to foster advanced programs in microelectronics and supercomputing in support of economic development and of North Carolina universities and research institutes, is a component unit of the state government. The organization is governed by a 20-member board, six of whom are appointed and can be removed at will by the Governor, four of whom serve ex officio as a result of their positions with the University of North Carolina system, and three of whom are appointed to represent Duke University, MCNC, and the Research Triangle Institute. The 13 appointed and ex officio board members elect the remaining seven members who can be removed at will by the MCNC board.

**North Carolina Housing Finance Agency (state).** The North Carolina Housing Finance Agency was created by an act of the general assembly for the purpose of increasing the supply of housing for persons and families of lower

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income by promoting the construction and rehabilitation of safe and sanitary housing and also assisting persons and families of lower income in the purchase and rehabilitation of residential housing. The governing board of the agency consists of 13 members, including eight members appointed by the general assembly, four members appointed by the Governor, and one additional member appointed by the initial 12 members. The agency may participate in federally-assisted low income housing lease programs, make or purchase mortgage loans, collect related charges, and issue revenue bonds.

#### **North Carolina Medical Care Commission**

**(state).** The North Carolina Medical Care Commission was created by an act of the general assembly to provide for the expansion and improvement of health and hospital facilities through the financing and the construction of such facilities. The commission may also adopt rules and regulations relating to construction and maintenance of health care facilities and to the operation of nursing homes. The commission consists of 17 members nominated in part by the various medical associations and appointed by the Governor. The commission may issue tax exempt bonds, purchase or lease property, and fix and collect fees and charges.

#### **North Carolina Partnership for Children, Inc.**

**(state).** Established in 1993 for the purpose of developing a strategic plan for early childhood development and education and services for children and families, the organization is governed by a 25-member board of directors of which 12 are appointed by the Governor, ten are appointed by the general assembly, and three are state officials serving ex officio with voting membership (secretary of health and human services, superintendent of public instruction, and the president of the community colleges system or their appointed designees). The Governor appoints the chair of the board of directors. The partnership was established as a 501(c)(3) organization and receives substantial financial support both from state appropriations and from private sector contributions. The local partnerships, created by county resolution and governed by boards of directors comprised of county and municipal officials serving ex officio and additional appointed members, are classified as county dependent organizations. The state organization establishes policies for operation of the local partnerships and for allocating state funds to the local partnerships in all 100 counties.

**North Carolina Railroad Company (state).** Effective in 1998, the state of North Carolina became the sole owner, as authorized by the general assembly, of all voting stock in this private corporation, organized as a real estate investment trust (REIT). The Governor appoints, on behalf of the state, all officers or agents who are allowed to represent the stock or other interests which the state may have in the company. Governed by a board of directors

appointed by the Governor and the general assembly upon recommendation of the speaker of the house and the president pro tempore of the senate, the company owns and manages 317 miles of continuous railroad line and other properties between Charlotte and the Morehead City Port Terminal. Both freight and passenger service use the tracks, with consideration underway to coordinate with mass transit and high-speed rail transit.

**North Carolina State Ports Authority (state).** This authority was established by act of the general assembly for the purposes of maintaining, developing, and operating harbors and seaports. Its 11-member board consists of six members appointed by the Governor, four members appointed by the general assembly, and the secretary of commerce who serves as a voting ex officio member. The authority may fix and collect fees, accept state appropriations, accept funds from counties and cities where ports are located, and issue revenue bonds.

**Tobacco Master Settlement Agreement State Dependent Entities (state).** Two private nonprofit corporations which are legally separate but state government controlled were created as a part of the 1998 Tobacco Master Settlement Agreement in North Carolina. Both the Golden Leaf Foundation, a part of the Phase I agreement with the states, and the North Carolina Phase II Tobacco Certification Entity, Inc., a part of the Phase II agreement between the tobacco manufacturers and the attorney general of the 14 tobacco producing states, are described below. Phase I funds are to be paid to the states over a 25-year period; Phase II funds are to be paid over a 12-year period.

**Golden Leaf Foundation, Inc. (Long-term Economic Advancement Foundation).** This agency was created in 1999 as a nonprofit corporation pursuant to court order in the consent decree resolving litigation initiated by the North Carolina Department of Justice, is governed by a 15-member board, all of whom are appointed by the Governor, the president pro tempore of the senate, or the speaker of the house. Created to provide economic impact assistance, including overseeing economic development and transition, to economically affected or tobacco-dependent regions of North Carolina, the foundation receives 50 percent of North Carolina's share of the Phase I settlement funds. The foundation can make grants to other nonprofit groups or to governments. The foundation intends to create an endowment.

**North Carolina Phase II Tobacco Certification Entity, Inc.** This agency was created in 1999 by court order in the consent decree, is governed by a 14-member board which includes the Governor who serves as chair, the commissioner of agriculture who serves as vice chair, and the attorney general who serves as secretary, all serving ex officio. The remaining members, all of whom are appointed by the Governor, the president pro tempore of

the senate, or the speaker of the house, include two members of the state's congressional delegation, two members of the state legislature, six tobacco growers and quota owners, and a prominent citizen of the state. The Phase II program is a 12-year process with payments being made to certified tobacco growers and quota owners on an annual basis. Approximately \$1.97 billion, payable directly into a private trust administered by the North Carolina Phase II Tobacco Certification Entity, Inc., will be paid directly to certified growers and quota owners to compensate for loss of equity and income due to reduced domestic consumption of flue-cured and burley tobacco.

The remaining 50 percent of North Carolina's share of the Phase I settlement funds is intended to be equally divided between the Health and Wellness Trust Fund Commission and the Tobacco Trust Fund Commission. Both commissions are administratively located within larger state agencies.

**Health and Wellness Trust Fund Commission.** This agency, an 18-member commission administratively located within the office of the state treasurer, has six members appointed by the Governor, six appointed by the president pro tempore of the senate, and six appointed by the speaker of the house. The commission may expend funds from the health and wellness trust fund to plan and finance programs and initiatives to improve the health and wellness of the people of North Carolina. Fifty percent of each annual payment during years 2001 to 2025 shall be used to create and build the fund reserve; the remaining fifty percent of the payment and any investment earnings may be expended.

**Tobacco Trust Fund Commission.** This agency, an 18-member commission administratively located within the Department of Agriculture and Consumer Services and having at least half of its members who are tobacco farmers, has six members appointed by the Governor, six appointed by the president pro tempore of the senate, and six appointed by the speaker of the house. The commission may expend funds to indemnify persons engaged in tobacco production and in tobacco-related businesses and to finance qualified agricultural programs for tobacco production or more profitable crops that will foster and facilitate a strong agricultural economy. Creating legislation does not provide for endowing funds.

**Urban redevelopment commissions (county and municipal).** Each of these commissions, created by municipal ordinance or county resolution, is governed by a board of five to nine members appointed by the mayor and municipal governing body or the board of county commissioners. The commission may collect income from projects, accept grants from the federal and state governments, issue bonds, and receive municipal and county appropriations. Municipalities and counties may levy taxes

and sell bonds to obtain funds for redevelopment purposes. In addition, joint city-county redevelopment commissions and regional (multicounty) commissions are authorized. Such commissions are joint activities of participating governments.

Other examples include:

#### **State<sup>2</sup>**

North Carolina Agricultural Finance Authority  
North Carolina Bridge Authority  
North Carolina Capital Facilities Finance Agency<sup>3</sup>  
North Carolina Disability Income Plan  
North Carolina Global TransPark Authority<sup>4</sup>  
North Carolina Indian Housing Authority<sup>5</sup>  
North Carolina Parks and Recreation Authority  
North Carolina Ports Railway Commission  
North Carolina Rural Electrification Authority  
North Carolina Rural Internet Access Authority<sup>6</sup>  
North Carolina Rural Redevelopment Authority  
North Carolina Rural Rehabilitation Corporation  
North Carolina Seafood Industrial Park Authority  
North Carolina Small Business Contractor Authority<sup>7</sup>  
North Carolina Solid Waste Management Capital Project Finance Agency  
North Carolina State Marketing Authority  
North Carolina Teachers' and State Employees' Comprehensive Major Medical Plan

<sup>2</sup>Authorizing legislation for the following state agencies has been repealed: North Carolina Technological Development Authority (in 1991), North Carolina Energy Development Authority (in 1993), North Carolina Low-Level Radioactive Waste Management Authority (in 1999), and the State Art Museum Building Commission (in 2000).

<sup>3</sup>Activities of the North Carolina Educational Facilities Finance Agency were merged into the North Carolina Capital Facilities Finance Agency (in 2000). Activities and powers of the North Carolina Industrial Facilities and Pollution Control Financing Authority were transferred to the North Carolina Capital Facilities Finance Agency in 2000. The North Carolina Industrial and Pollution Control Facilities Financing Authority became inactive in 1987; however, legislation authorizing the authority remains in effect.

<sup>4</sup>Prior to a name change in 1993, the North Carolina Global TransPark Authority was known as the North Carolina Air Cargo Airport Authority.

<sup>5</sup>The North Carolina Indian Housing Authority, for Census Bureau statistical purposes, is treated as a state dependent activity. The Governor and the Commission of Indian Affairs control appointments to the authority governing body. The authority, otherwise, operates under statutes governing housing authorities.

<sup>6</sup>The North Carolina Rural Internet Access Authority, created August 2, 2000, has been repealed, effective December 31, 2003. The successor state agency, the e-NC Authority, became active and assumed the dissolved agency's duties effective January 1, 2004 and is scheduled for dissolution effective December 31, 2006.

<sup>7</sup>The North Carolina Small Business Contractor Authority, created in 2002, will expire effective June 30, 2006.

Regional Economic Development Commissions:  
 Northeastern North Carolina Regional Economic Development Commission  
 Southeastern North Carolina Regional Economic Development Commission  
 Western North Carolina Regional Economic Development Commission  
 State Education Assistance Authority  
 State Marketing Authority

## County<sup>8 9 10 11 12</sup>

Area mental health, developmental disabilities, and substance abuse authorities (listed in 1992 Census of Governments as area mental health, mental retardation, and substance abuse boards)

Beautification districts:

Duck Area Beautification District  
 Carteret County Harbor Authority  
 Charlotte-Mecklenburg Public Broadcasting Authority (WTVI)<sup>7 13</sup>

County airport commissions and authorities (single-county)

County health

District health departments

Local public health authorities

County historic districts and historic preservation commissions

- County research and production service districts
- County service districts (Beach erosion control, flood and hurricane protection works, fire protection, recreation, sewage collection and disposal of all types, solid waste collection and disposal, ambulance and rescue, watershed improvement, cemeteries, law enforcement under circumstances specified by statute, removal of junk automobiles and street maintenance in coastal-area counties,

<sup>8</sup>Most of the following three types of agencies serve two or more counties. Area mental health, development disabilities, and substance abuse authorities; District health departments; and District jail commissions.

<sup>9</sup>The Glen Alpine Recreation District evolved into the recreation department of the city of Glen Alpine.

<sup>10</sup>The Forsyth Park Authority dissolved effective December 31, 1999; Tanglewood Park, previously operated by the authority, is now operated by Forsyth county.

<sup>11</sup>The New Bern Academy Historical Commission (Craven county) transferred control of the New Bern Academy museum to the Tryon Palace Commission within the North Carolina Department of Cultural Resources.

<sup>12</sup>The Recreation and Park Commission of the Seventy-first Township (Cumberland county) no longer exists; the county has a countywide parks and recreation department.

<sup>13</sup>The Charlotte-Mecklenburg Public Broadcasting Authority (WTVI Public Broadcasting) previously was classified as a special district. The partners in this joint exercise of powers authority are Mecklenburg county and the Mecklenburg County School Board, a part of the county government. Mecklenburg county owns the broadcast license and upon dissolution, authority assets will revert to the county government.

and road maintenance in counties with a protected mountain ridge)

- County water and sewer districts
- Cumberland Memorial Auditorium
- District jail commissions
- Albemarle District Jail Commission
- Economic development commissions (single or joint county)
- Hospital authorities (county)—1983 law
- Hospital districts—1983 law
- J. Arthur Doshier Memorial Hospital (township)
- Industrial facilities and pollution control financing authorities
- Kelly Dike District (Bladen County)
- Local partnerships for children
- Marine commissions (joint county)
- High Rock Lake Marine Commission
- Lake Norman Marine Commission
- Lake Wylie Marine Commission
- Mountain Island Lake Marine Commission
- Multi-County Water Conservation and Infrastructure District (joint county)
- Person-Caswell Lake Authority
- Public transportation authorities (single-county)
- Parks and recreation commissions (county)
- Regional (joint) libraries
- Regional planning and economic development commissions
- Regional sports authorities with ex officio boards (county)
- Rural development authorities
- Rural fire protection districts
- Tourism development authorities (county)
- Underground utility districts (Dare County)

## Municipal

- Auditorium-Coliseum Authority (Charlotte)
- Economic development commissions (single-city or joint)
- Municipal airport commissions and authorities (single-city)
- Municipal historic districts and historic preservation commissions
- Municipal service districts
- Parking authorities
- Parks and recreation commissions (municipal)
- Harmon Field Recreation Center (Tryon)
- Pilot Mountain Civic and Recreation Center Authority
- T.H. Broyhill Park Authority (Lenoir)
- Public transportation authorities (single-city)
- Regional planning and economic development commissions
- Regional sports authorities with ex officio boards (municipal)
- Sanitary districts governed by city governing body

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Tourism development authorities (municipal)  
Urban service districts (consolidated city-county governments)

North Carolina laws also provide for various types of local areas for election purposes and administration of justice.



# North Dakota

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North Dakota ranks 14th among the states in number of local governments, with 2,735 as of June 2002.

## **COUNTY GOVERNMENTS (53)**

There are no areas in North Dakota lacking county government. The county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,692)**

The 1,692 subcounty general purpose governments in North Dakota comprise the 360 municipal (city) governments and the 1,332 township governments.

### **Municipal Governments (360)**

Legislation in 1967 designated all municipal governments in North Dakota as cities. There is no minimum population requirement for incorporation as a city under current law. All cities exist outside the area of any township.

### **Township Governments (1,332)**

Township governments exist in 48 of the 53 North Dakota counties. In the counties that have township governments, these governments do not cover the entire county area; cities and unorganized territory exist outside the area of any township. In addition, some township governments in North Dakota have been dissolved in recent years. The governing body is an elected board of township supervisors.

North Dakota statutes also provide for consolidated township (“multitownship”) governments that are governed by a board of supervisors consisting of representatives of the participating townships.

## **PUBLIC SCHOOL SYSTEMS (226)**

### **School District Governments (226)**

All school districts in North Dakota are counted as separate governments, and are designated by law as “public school districts” except the Fargo School District, which was established by special act. An elected school board governs each school district. It may levy local school taxes and issue certificates of indebtedness.

Military installation school districts are established at the request of the base commander of a military installation to the state board of public school education followed by a

public hearing. The board consists of five members appointed by the superintendent of public instruction. The districts may levy ad valorem property taxes, accept state and federal funding, and may issue revenue bonds.

### **Dependent Public School Systems (0)**

North Dakota has no dependent public school systems.

### **Other Educational Activities**

Multidistrict vocational and technology centers are governed by boards consisting of representatives of the boards of participating school districts. Each participating district is assessed its proportionate share of the costs of the center. These centers are classified as joint educational service agencies of the sponsoring school districts in census reporting, and are not counted as separate governments. As of June 2002, there were six multidistrict vocational and technology centers reported in operation.

Multidistrict special education programs may be created to plan and coordinate special education and related services. The composition of the multidistrict special education board is determined by agreement between school boards of the participating districts. The board may receive contributions from local, state, and federal sources. These boards are classified as joint educational service agencies of the participating districts, and are not counted as separate governments. As of June 2002, there were 38 multidistrict special education programs reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (764)**

North Dakota statutes authorize the creation of a variety of special districts and authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities—Municipal and Regional**

These authorities may be established on resolution of the of the municipal governing body or, in the case of a regional authority, on resolution of each participating governing body. A board of five commissioners appointed by the municipal governing body governs each municipal airport authority. A regional airport board consists of five or more commissioners, whose number and representation are provided for by a joint resolution of the participating governments. The commissioners may issue revenue

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bonds, accept state and federal aid, fix fees and charges, and determine the amount of taxes to be levied by the municipalities comprising the authority.

### **County Nursing Home Authorities**

County nursing home authorities are established by the county commissioners upon petition of voters followed by a referendum. A board of five commissioners appointed by the county commissioners governs each authority. The authority may fix rentals, levy taxes, receive federal grants, and issue bonds. No county nursing home authorities were reported in operation as of June 2002.

### **Garrison Diversion Conservancy District**

This district was established by special act to manage the land and water resources of the state. An elected board of directors comprised of one member from each county in the district governs the district. The district may levy ad valorem taxes and accept grants.

### **Hospital Districts**

Hospital districts are established by one or more boards of county commissioners on petition of voters followed by a referendum. An elected board of directors governs each district. The district may levy taxes, receive grants, and incur indebtedness.

### **Housing Authorities**

Housing authorities may be established on resolution of municipal or county governing bodies. Housing authority commissioners are appointed by the mayor (in the case of a city housing authority) or the county board of commissioners (in the case of a county housing authority). Housing authorities may fix charges and rents, receive federal grants, and issue bonds.

### **Irrigation Districts**

North Dakota statutes authorize the following types of irrigation districts:

**Irrigation districts.** These districts are created by the state engineer on petition of the voters and after referendum. An elected board of directors governs each district. The district may issue bonds, levy assessments, and collect water rentals. These districts should be distinguished from flood irrigation boards.

**Flood irrigation boards.** The county commissioners on their own initiative or on petition may create flood irrigation boards. Board members are appointed by the county commissioners. These boards may create flood irrigation projects and districts (on petition of freeholders), issue bonds, and levy benefit assessments.

### **Municipal Power Agencies—1977 Law**

Agencies formed under this law are formed by agreement between two or more cities to provide electric power, upon voter approval. The composition of the agency governing body, which includes representatives of participating cities, is specified in the agreement creating the agency. The agency may fix rates and charges for the sale of electric power, and may issue revenue bonds upon voter approval. No municipal power agencies have been reported in operation as of June 2002.

### **Park Districts**

Park districts are formed by resolution of the municipal governing body. An elected board of commissioners governs each district. The district may issue evidence of indebtedness, and may levy ad valorem taxes and special benefit assessments.

In addition, a 1957 law authorizes two or more contiguous or adjacent counties to form a joint county park district on resolution of the county board of commissioners of each county involved. A board of joint park commissioners, composed of two members from each county, one a member of the county board of commissioners and one selected by each county board of commissioners governs each district. The joint park board selects one additional member at large. The joint park board may accept gifts and grants, and may levy ad valorem taxes after voter approval.

### **Recreation Service Districts**

Recreation service districts to provide garbage removal, police protection, road construction and maintenance, sewers, and water supply to recreational areas, are established by the county commissioners on petition of voters followed by a referendum. An elected board of commissioners governs each district. The district may levy benefit assessments and ad valorem taxes.

### **Regional Library Cooperatives**

These cooperatives to coordinate library services and resources are established by resolution of the North Dakota library coordinating council. A board of representatives governs each cooperative, with each participating library designating one representative to serve on the board. The cooperative may collect rates and charges for its services. These cooperatives were formerly known as multitype library authorities.

### **Rural Ambulance Service Districts**

These districts are created by petition to the county auditor, followed by a referendum. An elected board of directors governs each district. The district may levy an ad valorem tax and issue debt.

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## Rural Fire Protection Districts

Rural fire protection districts to provide fire protection and ambulance services may be established by the board of county commissioners on petition of landowners and after hearing. An elected board of directors governs each district. The district may issue debt, accept gifts, and determine the amount to be raised by ad valorem taxes for district purposes.

## Soil Conservation Districts

Soil conservation districts are created by the state soil conservation committee on petition of residents and after referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners and may levy taxes.

## Southwest Water Authority

This authority was created by 1991 legislation to distribute water in 11 counties in southwestern North Dakota. A board of 13 elected directors (one from each county served, and two from the city of Dickinson) governs the authority. The authority may levy ad valorem taxes.

## Vector Control Districts

Vector control districts for mosquito and fly control are formed by the state health council after petition by the local governing body or by voters. A board of commissioners, appointed by the board of county commissioners of the county containing the largest area in the district, governs each district. The district may levy an ad valorem tax and issue tax anticipation notes.

## Waste Management Authorities

Authorities for management of solid waste are created by interlocal agreement between two or more counties or cities. The composition of the authority governing body is specified in the agreement creating a specific authority. Similarly, the revenue powers of these authorities are specified in the agreement creating a specific authority. Authorities of this type may be known by a variety of names.

## Water Districts

Water districts are created on petition of local area landowners to the state engineer followed by a hearing for purposes of providing an adequate supply of water. A board of up to nine directors appointed by the landowners governs the district. A district may accept federal and state assistance, collect rates and charges, levy special assessments, and issue revenue and refunding bonds.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in North Dakota that have certain characteristics of governmental units but that are classified in census statistics as

subordinate agencies of the state or local governments, or as private rather than governmental activities, and are not counted as separate governments. Legal provisions for some of the larger of these agencies are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**North Dakota Industrial Commission (state).** This commission was created by act of the Legislative Assembly to finance industrial development, mortgage credit, and public buildings. The commission consists of the governor, the attorney general, and the commissioner of agriculture, all serving in an ex officio capacity. The commission may fix rates and charges, and may issue revenue bonds. The commission also serves as the governing body of the North Dakota Housing Finance Agency and the North Dakota Building Authority.

Other examples include:

### State

- Agricultural districts
- Comprehensive Health Association
- North Dakota Development Fund
- North Dakota Municipal Bond Bank
- Northwest Area Water Supply Project
- Science and Technology Corporation<sup>1</sup>
- State Water Conservation Commission

### County

- County job development authorities
- County special service districts (for police protection or garbage disposal)
- County weed boards
- Drainage projects or districts
- Forest protection districts<sup>1</sup>
- Health districts
- Library boards
- Water resource districts
- Weather modification authorities
- Zoning and planning districts

### Municipal

- City job development authorities
- Improvement districts
- Library boards
- Municipal arts councils
- Municipal parking authorities
- Municipal steam heating authorities
- Urban renewal agencies

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<sup>1</sup>Authorizing legislation was repealed in 1997.

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**Joint County-Municipal**

County-city health districts  
Solid waste management districts<sup>2</sup>

<sup>2</sup>Law authorizing legislation for solid waste management districts was repealed in 1995.

**Private Associations**

Grazing associations are classified as private cooperatives for census purposes. They are not counted as governments.

North Dakota laws also provide for various types of local areas for election purposes and administration of justice.

# Ohio

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Ohio ranks 6th among the states in number of local governments, with 3,636 as of June 2002.

## **COUNTY GOVERNMENTS (88)**

There are no areas in Ohio lacking county government. The county governing body is called the board of county commissioners. All but one county in Ohio operates in accordance with general statutes, although they may also organize, with voter approval, either under an alternate statutory form or under home rule charter. As of fiscal year 2002, Summit County is the only county to adopt one of the alternate forms (home-rule charter). Its governing body is called the county council.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,250)**

The 2,250 subcounty general purpose governments in Ohio comprise the 942 municipal (city and village) governments, and the 1,308 township governments.

### **Municipal Governments (942)**

Municipal governments in Ohio are the cities (incorporated places having 5,000 inhabitants or more) and villages (incorporated places with fewer than 5,000 inhabitants). Cities and villages may exist within township areas, however, when the boundaries of a township are coterminous with the boundaries of a city or village, the township ceases to exist as a separate government. The minimum population requirement for incorporation is 1,600 for a village and 25,000 for a city.

### **Township Governments (1,308)**

The entire area of the state is encompassed by township governments, except for townships that are coterminous with a city or village. Townships that are coterminous with a city or village are not counted as separate governments in census statistics on governments. Township governments are governed by boards of township trustees.

Townships with 5,000 or more population in their unincorporated area may adopt limited home rule government powers, either after voter approval or by resolution of the board of township trustees under certain conditions. Such townships with 15,000 or more population are called "urban townships."

## **PUBLIC SCHOOL SYSTEMS (667)**

### **School District Governments (667)**

The following types of school districts in Ohio are counted as separate governments for census purposes:

- City school districts
- Local school districts
- Exempted village school districts (authorization for formation of any additional exempted village school districts, however, has been repealed)
- Community college districts
- Joint vocational school districts

An elected board of education governs each city school district, local school district, or exempted village school district. These districts may levy local school taxes and issue bonds with voter approval.

A school district previously under state supervision ("municipal school district") may be governed by a board whose members either are elected or appointed by the Mayor of the municipality containing the greatest portion of the district's area.

Community college districts may be established by resolution of one or more counties having a total population of 75,000 or more, or by petition to the county board of elections. Approvals by the voters and by the state board of regents are required. A board of trustees, with three members appointed by the Governor with the consent of the senate and six members appointed by the board of county commissioners, governs each district.

Community college districts may levy school taxes and issue revenue and general obligation bonds. Tax levies and general obligation bonds require voter approval.

Joint vocational school districts are established for joint support of vocational schools by two or more regular school districts. The joint vocational school district board consists of representatives from the boards of the participating school districts. Joint vocational school districts may issue bonds and levy ad valorem taxes with voter approval. They are counted as school district governments in census reporting. A joint vocational school district, if it is located within a single county, may as an alternative, be governed by the educational service center board.

### **Dependent Public School Systems (0)**

Ohio has no dependent public school systems.

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## Other Educational Activities

Ohio law permits school districts to enter into agreements for joint or cooperative provision of facilities, programs, projects, activities, or services, subject to the approval of the state superintendent of public instruction. Pursuant to this law, Ohio Education Computer Network facilities and special education regional resource centers have been established. As of fiscal year 2002, 24 Ohio Education Computer Network facilities were reported in operation.

Technical college districts are created by the state board of regents after local school boards or qualified voters submit a resolution or petition. Such districts are largely state supported. They are not counted as governments in census reporting, but are classified as state institutions. In addition, there are state community college districts, with trustees appointed by the Governor, that are classified as state institutions and are not counted as separate governments.

Each county comprises an educational service center for supervision of local schools. They are governed by an elected board. Joint educational service centers may be formed by up to five counties. Joint centers are governed by elected boards as well, and may include additional members appointed by the elected members. These centers are not counted as governments, but are classified as a dependent activity of the county government(s) they serve.

County school financing districts may be formed by an educational service center to finance special education and school improvements. These districts are governed by an educational service center board within its service area. Because county school finance districts participate in activities on behalf of the educational service centers, they are not counted as separate governments for census purposes.

Cooperative education school districts may be formed out of existing county school financing districts, for the purpose of operating a joint high school, by identical resolutions of a majority of the individual school districts in the service area. The district may be governed by the educational service center board serving *ex officio*, or by a board composed of at least one member appointed by each participating school district, and one or more members appointed by the educational service center. These districts are classified as activities of the school districts they serve and are not counted as separate governments.

Prior to September 4, 1947, school districts were permitted to establish by resolution free public libraries. The law provides for the continuance of those in existence at that time. Such a library is classified for census purposes as a dependent agency of the establishing school district, and is not counted as a separate government. A board of trustees appointed by the school district board governs each

such library. While the sponsoring school district may levy an ad valorem tax for library purposes, most libraries are financed from the proceeds of a portion of the state income tax (distributed on the basis of budgets submitted by the library boards of trustees to the board of education of the school district) that is made available to libraries that offer free library service to all county residents.

## SPECIAL DISTRICT GOVERNMENTS (631)<sup>1</sup>

Ohio statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### Conservancy Districts

These districts provide for flood control, reclamation, irrigation, water conservation, water supply, and sewage disposal within a given area. They may be established by the court of common pleas of a single county, or by joint action of the courts of two or more counties, on petition of landowners or governing bodies of public corporations and after hearing. The district board of directors is appointed by the court of common pleas. Conservancy districts may issue bonds, levy special benefit assessments, and fix rates for the sale of water.

### Joint Ambulance Districts

These districts are established by resolution of the governing bodies of two or more townships or municipalities or any combination thereof. A board of trustees appointed by the governing bodies of the participating governments governs each district. Joint ambulance districts may fix charges and rates, and, after referendum, may levy ad valorem taxes and issue general obligation bonds. Some districts of this type are called emergency medical services districts. They are separate from joint emergency medical services districts established by county boards of commissioners, which are classified as county dependent agencies.

### Joint Fire Districts

Joint fire districts may be established by resolution of the governing bodies of one or more townships and one or more municipalities, or by joint resolution of two or more townships or of two or more municipalities. A board of trustees, selected from the governing boards of the participating governments, governs each district. The district may impose charges, levy ad valorem taxes, and issue bonds upon voter approval.

### Joint Fire and Ambulance Districts

These districts are established by joint resolution of the governing bodies of a joint fire district and a joint ambulance district whose geographic service areas are identical.

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<sup>1</sup>Legislation authorizing tuberculosis hospital districts was repealed in 2000.

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A board of trustees, which is appointed as provided by the authorizing agreement, governs each district. The district may fix charges and, after referendum, may levy ad valorem taxes and issue general obligations bonds. On creation of the joint fire and ambulance district, the participating districts cease to exist as separate governments.

### **Joint Solid Waste Management Districts—1953 Law**

Districts to provide solid waste collection and disposal are created by resolution of one or more counties. A population minimum of 120,000 applies in some cases. A board of directors, consisting of the county commissioners of each participating county, or of members appointed by the county governing body in counties not having a board of county commissioners, governs each district. The districts may charge fees and issue revenue bonds. In addition, participating counties may levy ad valorem taxes and issue bonds on behalf of the districts. Districts under this law that serve only one county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Joint Township Hospital Districts**

These districts may be established by vote of the governing bodies of any two or more contiguous municipalities or townships. A board consisting of all members of the boards of trustees of the participating townships, plus representatives from each participating municipality, governs each district. The districts may accept county and township appropriations, impose charges, and, with voter approval, levy taxes. Bond issues must be approved by the voters.

### **Library Districts**

Three types of library districts in Ohio are counted as special district governments. These districts are to be distinguished from public libraries administered by county, municipal, township, or school district governments.

**County library districts.** These districts may be created by the county commissioners on approval by the voters, or by the boards of trustees of libraries serving school districts on approval of the taxing authorities of the subdivisions having jurisdiction over the libraries. A board of trustees, consisting of three members appointed by the judges of common pleas and four appointed by the county commissioners, governs each district.

**Regional library districts.** These districts are created by joint resolution of the commissioners of two or more contiguous counties. The library trustees are appointed jointly by the boards of county commissioners.

Both county and regional library districts may levy ad valorem taxes. In practice, however, these library districts are financed from the proceeds of a portion of the state

income tax (distributed on the basis of budgets submitted to the library boards of trustees) that is made available to libraries that offer free library service to all county residents.

**Regional library systems.** These districts are created by agreement among the boards of trustees of public libraries in two or more counties, or among four or more libraries within a metropolitan area as defined by the state library board, and upon approval by the state library board. The library system trustees are selected from the members of the governing bodies of the participating libraries. These organizations provide and coordinate regional library services, may receive state, local, and federal funding, and may also receive funding in connection with contracts.

Authorization for area library service organizations was repealed in 1999.

### **Metropolitan Housing Authorities**

These authorities are established by the state director of development. If the area served by an authority has a population of less than 1 million, the probate court, the court of common pleas, and the board of county commissioners each appoint a member to the authority's governing body. The chief executive officer of the most populous city appoints two members. If the area served by the authority has a population of 1 million or more, the chief executive officer and the governing body of the largest city served each appoint two authority board members. Also, the chief executive officer of the city with the second highest number of authority-owned housing units appoints one member. The authorities may issue bonds, fix rates and fees, and accept grants or contributions.

### **New Community Authorities**

These districts are created by resolution of the board of county commissioners of each of the counties in the district or, under certain circumstances, by the governing body of a municipality within the district, after a hearing on a petition filed by a community developer and after concurrence of proximate cities. A board of trustees, initially appointed but thereafter elected, governs each district. New community districts may fix and collect service fees, rentals and community development charges; and may issue revenue bonds.

### **Park Districts**

Ohio statutes authorize two types of park districts:

**Park districts.** These districts are created by the county probate judge on petition of the voters or of any county, municipal, or township governing body and after public hearing. A board of park commissioners appointed by the probate judge governs each district. The district may issue bonds and may levy ad valorem taxes and benefit assessments.

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**Township park districts.** These districts may be created by the court of common pleas on petition of the voters to the township trustees. They are governed by boards of park commissioners appointed by the court of common pleas or, if the entire park district is contained within the unincorporated area of the township, by the board of township trustees. The districts may impose charges, levy ad valorem taxes, and upon voter approval, issue bonds.

### **Port Authorities**

Port authorities may provide port or airport facilities within an area or promote economic development, housing, and other activities. They may be established by a municipal, county, or township government, or by a combination thereof. If established by more than one government, the number of authority board members representing each participating government is determined by agreement among the participating governments. Port authorities may collect rates and charges and issue revenue bonds. They may also levy ad valorem taxes and issue general obligation bonds upon voter approval.

Port authorities serving only one county, municipal, or township government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Regional Airport Authorities**

Regional airport authorities are established by resolution of the board of county commissioners of a single county or from two or more contiguous counties. A board of trustees, selected in the manner specified by the resolution creating the authority, governs each authority. The board may issue revenue bonds and collect rates, rentals, and charges for use of facilities.

### **Regional Arts and Cultural Districts**

These districts are formed by resolution of a county or a combination of counties, municipalities, or townships. They operate cultural facilities and support existing arts and cultural organizations. A district’s board of trustees is appointed by the governing bodies of the governments that created it. It may accept grants, collect rents and charges, and with voter approval, levy property taxes and issue bonds.

In counties containing a city with a population over 500,000, such districts may, as an alternative, be governed by the board of county commissioners. In such cases, the district is not counted as a government. See “Subordinate Agencies and Areas,” below.

### **Regional Solid Waste Management Authorities—1988 Law**

Under this law, authorities providing solid waste collection and disposal services are created by resolution of one or more counties or board of directors of a joint solid waste

management district, after approval by a majority of the municipal and township governments in the area served. A board of trustees governs each authority; it includes representatives appointed by each participating county, as provided in the agreement creating the authority, plus members appointed jointly by the municipal and township governments served. The authorities may fix fees and charges and may issue revenue bonds.

### **Regional Transit Authorities**

Regional transit authorities may be established by any county or by two or more counties, municipalities, or townships by resolution or ordinance of their governing bodies. If an authority is created exclusively by action of one county, the authority board members are appointed by the county commissioners. If an authority is created by two or more governments, its board members will be appointed by public officers specified in the initiating resolution. The authorities may impose rates and charges for services, accept grants, and issue revenue bonds. The authority may also issue general obligation bonds, levy sales and use taxes, and levy ad valorem taxes upon voter approval.

### **Regional Water and Sewer Districts and Authorities**

These districts may be created by the court of common pleas on petition of one or more municipal, township, or county governments, or any combination thereof, and after hearing. A board of trustees selected in a manner determined by each district governs each district. The districts may levy special assessments, fix and collect rates and charges, issue bonds, and with voter approval, may levy ad valorem taxes.

### **Sanitary Districts**

Sanitary districts to provide sewerage, garbage disposal, and water supply facilities, to take pest abatement measures, or to prevent stream pollution, may be established by the court of common pleas, on petition of land-owners or of any governmental corporation, after public hearing. A board of directors, whose appointment depends on the type of district involved, governs each district. The district board may issue bonds, levy ad valorem taxes and benefit assessments, and impose charges for services.

### **Soil and Water Conservation Districts**

Ohio law provides that each county constitutes a soil and water conservation district. An elected board of supervisors governs each district. The district may levy special assessments and receive revenue from donations, gifts, and contributions. The district may also receive state aid, county general fund contributions, and the proceeds from a county ad valorem tax.



## Transportation Improvement Districts

Districts to construct or improve road, public place, building or other infrastructure are established by resolution of the board of county commissioners. A board of trustees governs the districts; its members are appointed based on two methods provided by the authorizing state legislation. The district board may issue revenue bonds, levy benefit assessments and motor vehicle license taxes, receive federal and state aid, and impose charges for projects.

## Watershed Districts

These districts are established after a map and description of the proposed district are prepared by the Ohio Environmental Protection Agency and filed with the secretary of state and each participating county. The participating counties, at an organizational meeting of the president (or designated representative) of each board of county commissioners, appoint a board of directors to administer the district. Fiscal requirements of each district are prorated among the constituent counties on the basis of the taxable value of real and personal property in the district.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Ohio that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments.

**Ohio Air Quality Development Authority (state).** This authority was created by act of the legislature to finance air pollution control facilities. A board of seven members, five of whom are appointed by the Governor, plus the director of environmental protection and the director of health ex officio, governs the authority. The authority may make loans and grants, fix rents and other charges, accept grants and contributions, and issue revenue bonds.

**Ohio Building Authority (state).** This authority was established by act of the legislature. Authority board members are appointed by the Governor. The authority may fix rentals and charges for its facilities and may issue revenue bonds.

**Ohio Higher Educational Facility Commission (state).** This commission was created by act of the legislature to finance facilities for institutions of higher education. The commission consists of nine members, including

eight members appointed by the Governor, plus the Chancellor of the Ohio board of regents ex officio. The commission may fix rentals and other charges and may issue revenue bonds.

**Ohio Housing Finance Agency (state).** This agency was created by act of the legislature to provide mortgage credit for low and moderate income housing. A board of nine members, including seven appointed by the governor, plus the director of commerce and the director of development ex officio, governs the agency. The agency may fix interest rates, fees, and charges; accept grants and contributions; and issue revenue bonds.

**Ohio Public Facilities Commission (state).** This commission was created by act of the legislature. It consists of the following state officials: the Governor, the state auditor, the state treasurer, the secretary of state, the attorney general, and the director of budget and management. The commission may issue revenue bonds payable from rentals and charges for facilities.

**Ohio Turnpike Commission (state).** This commission was established by act of the legislature to build, operate, and maintain the Ohio Turnpike. It consists of four members appointed by the Governor, plus the following officials ex officio: the director of transportation, one member of the senate appointed by the president of the senate, and one member of the house appointed by the speaker of the house. The commission may issue revenue bonds and collect tolls.

**Ohio Water Development Authority (state).** This authority was created by act of the legislature to build and finance water development, solid waste treatment, and wastewater treatment, and energy resource development facilities. The authority board consists of eight members, of whom five members are appointed by the Governor, plus the directors of natural resources, environmental protection, and development, who serve in an ex officio capacity. The authority may make loans; receive rents, rates, and other charges; and issue revenue bonds.

Other examples include:

### State

Mining districts  
Ohio Agricultural Financing Commission  
Ohio Arts and Sports Facilities Commission  
Ohio Educational Telecommunications Network Commission  
Ohio Expositions Commission  
Ohio Fair Plan Underwriting Association  
Ohio Rail Development Commission  
Ohio School Facilities Commission  
Ohio State Lottery Commission  
Ohio State University Housing Commission  
State university housing commissions  
Trapping and fishing districts

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**County**

Convention facilities authorities  
County bridge commissions  
County emergency planning districts  
County road districts  
County transit systems  
County tuberculosis control units  
Countywide emergency management agencies  
General health districts  
Joint county and county alcohol, drug addiction,  
and mental health service districts  
Joint county emergency medical services districts  
Joint county public defenders  
Joint county tuberculosis clinics  
Joint detention and juvenile facilities districts  
Joint recreation districts  
Joint sewer districts  
Port authorities serving a single county  
Regional arts and cultural districts governed by county  
commissioners  
Regional authorities for emergency management (serving  
two or more counties)  
Sewer districts  
Solid waste management districts (formerly garbage and  
refuse disposal districts)—1953 law  
Veterans service commissions

**Municipal**

City bridge commissions  
City health districts  
City sewer districts (sanitary and storm)  
City water supply districts  
Joint economic development districts  
Joint municipal improvement districts  
Joint recreation districts  
Joint sewer districts  
Port authorities serving a single municipality  
Rapid transit commissions  
Resort area taxing districts (municipal)  
Special improvement districts  
Union cemetery boards

**Township**

Fire districts  
Joint economic development districts  
Joint recreation districts  
Joint township cemeteries  
Joint township police districts  
Port authorities serving a single township  
Resort area taxing districts (township)  
Road districts  
Township police districts  
Union cemetery boards  
Waste disposal districts  
Ohio laws also provide for various types of local areas for  
election purposes and administration of justice.

# Oklahoma

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Oklahoma ranks 18th among the states in number of local governments, with 1,798 as of June 2002.

## **COUNTY GOVERNMENTS (77)**

There are no areas in Oklahoma lacking county government. The county governing body is called the board of county commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (590)**

### **Municipal Governments (590)**

Municipal governments in Oklahoma are the cities (incorporated places with more than 1,000 inhabitants) and towns (incorporated places with fewer than 1,000 inhabitants). This classification is not automatic; a referendum is required for a municipality to change class. Unincorporated communities are called villages and are not counted as governments.

### **Township Governments (0)**

Oklahoma has no township governments.

## **PUBLIC SCHOOL SYSTEMS (571)**

### **School District Governments (571)**

The following types of school districts in Oklahoma are counted as separate governments for census purposes:

- “Independent” school districts
- Elementary school districts
- Technology center school districts<sup>1</sup>
- Community junior college districts

“Independent” school districts are supervised and administered by elected boards of education. Elementary school districts, formerly called “dependent” school districts, are administered by elected boards of education and offer elementary grades only. Both “independent” and elementary school districts may levy local school taxes and issue bonds.

Technology center school districts also are administered by elected boards of education. They have financing powers similar to the school districts above. Community junior college districts in Oklahoma are governed by elected

boards of trustees. These districts may levy local school taxes and issue bonds. Upon approval by the board of trustees, these districts may choose to become technology center school districts.

### **Dependent Public School Systems (0)**

Oklahoma has no dependent public school systems as defined for census reporting.

### **Other Educational Activities**

Boards of education may provide junior college classes as an extension of school district services.

The state department of education has at least 20 regional education service centers throughout the state. These centers provide screening and evaluation services for students that may be in need of special educational services.

Interlocal cooperatives are established by agreement between two or more school districts to facilitate shared services, including special education.

College technology center school districts may be established by resolution of junior college district boards of regents. The laws applicable to area vocational technical school district funding also apply to the college area vocational technical school districts. They are governed by the board of the junior college district, ex officio, and are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (560)**

Oklahoma statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Conservancy Districts**

Conservancy districts and master conservancy districts provide flood control, irrigation, and water supply. Both types may be established by the District Court on petition of landowners and after public hearing. A board of directors appointed by the judge of the district court administers each district. In some cases, the directors are appointed by the governing bodies of the member governments. The board may levy benefit assessments, collect rates and charges, and issue bonds with voter approval. Conservancy districts that are administered by the state are not counted for census purposes.

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<sup>1</sup>Formerly known as area vocational-technical school districts.

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Subdistricts of a conservancy district are classified as dependent agencies of the conservancy district, and are not counted as separate governments.

### **Conservation Districts**

Conservation districts, formerly known as soil and water conservation districts, are formed by the Oklahoma Conservation Commission. The governing body is a board of directors consisting of three elected directors and two appointed by the state commission. The districts may require contributions from benefited landowners and accept state and county funds.

### **Emergency Medical Service Districts**

Districts to provide emergency medical services are created by petition to, or resolution of, the governing bodies of one or more counties, cities, or towns, after voter approval. A board of trustees, appointed by the participating governments, governs each district. The districts may fix fees, and, after voter approval, may levy ad valorem taxes and issue bonds.

### **Enterprise District Management Authorities**

Authorities to finance business development in blighted areas are created by resolution of the governing bodies of contiguous county, city, or town governments in state-designated enterprise zones. A board consisting of members appointed by the member governments governs each authority. The authority may fix charges in connection with its loans, receive contributions from member governments, and bonds may be issued by the member governments after voter approval.

### **Fire Protection Districts**

These districts may be established by the board of county commissioners on petition of landowners and after hearing and referendum. An elected board of directors governs each fire protection district. The district may issue bonds upon voter approval and may levy annual assessments.

### **Housing Authorities**

A housing authority may be established by resolution of the governing body of a city, town, or county on its own motion or upon petition of voters to the governing body. In either case a referendum is required, except in cities and counties of more than 200,000 population. A board of commissioners appointed by the mayor with the consent of the city or town governing body (in the case of a city or town housing authority) or by the board of county commissioners (in the case of a county housing authority) governs each authority. One board member must be a tenant from a housing project. An authority may charge rentals, accept gifts, grants, or donations, and issue revenue bonds. Rural electric cooperative housing authorities are

governed under provisions similar to those above. Commissioners of such authorities are appointed by the chief executive officer of the rural electric cooperative served.

### **Irrigation Districts**

Irrigation districts may be established by the Oklahoma Water Resources Board on petition of the landowners and after referendum. An elected board of directors governs each district. The districts may levy both annual ad valorem taxes and special assessments, fix tolls and charges, and issue bonds.

### **Port Authorities**

These authorities may be established by one or more county or municipal governments, or any combination thereof, by ordinance or resolution. A board appointed by the governing bodies of the establishing governments governs each authority. The authority may fix rentals and charges for the use of facilities, receive grants and contributions, and issue revenue bonds. The city of Tulsa-Rogers County Port Authority (Port of Catoosa) was established under this law.

### **Public Library Systems**

Public library systems are established upon resolution of the governing bodies of two or more counties or cities and towns. Each governing body consists of at least five members appointed by the board of county commissioners. The systems receive appropriations from city, town, and county general funds, state and federal grants-in-aid, and other public and private funds. The systems may collect fees and charges and borrow money. The systems may receive the proceeds of special tax levies upon voter approval.

### **Regional Solid Waste Management Districts**

These districts were repealed by law in 1998.

### **Regional Water Distribution Districts**

Regional water distribution districts are created by two or more counties through interlocal agreement. A board of directors governs the district, and its composition is specified in the interlocal agreement. The board may fix fees and charges, accept gifts and grants, and issue bonds with the approval of the Attorney General. No regional water distribution districts were reported to be in existence as of June 2002.

### **Rural Road Improvement Districts**

These districts are established upon petition of landowners, followed by a public hearing and referendum. A board of nine directors elected by the property owners governs each district. The districts may levy ad valorem property taxes and, with voter approval, issue general obligation bonds.

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## Rural Water, Sewer, Gas, and Solid Waste Management Districts

These districts are created by the county commissioners on petition of landowners, after public hearing. An elected board of directors governs each district. The district may collect rates and fees, may collect charges based on benefits received, and may issue revenue bonds.

If a district of this type is located entirely within a city with 10,000 or fewer inhabitants, it is administered by the municipal governing body, and is not counted as a separate government (see “Subordinate Agencies and Areas,” below).

## Sewer Improvement Districts

These districts are created by the board of county commissioners on petition of landowners and after a hearing and referendum. A board of directors appointed by the county commissioners governs each district. The districts may issue bonds upon voter approval, levy special assessments, and fix tolls and charges.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Oklahoma that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Grand River Dam Authority (state).** This authority was established by a special act. Its seven-member board of directors is appointed by the Governor, from a list of nominees supplied by the board of directors nominating committee, with the consent of the senate. The authority may collect charges for the sale of water and electricity and may issue revenue bonds.

**Oklahoma Capital Improvement Authority (state).** This authority was established by a special act. The authority board consists of the Governor, the state treasurer, the Lieutenant Governor, the director of public affairs, the director of human services, the director of central services, the vice chairperson of the Oklahoma Tax Commission, and the director of the department of tourism and recreation. The authority may issue bonds, collect rentals, and accept grants from the federal government and other sources.

**Oklahoma Industrial Finance Authority (state).** This authority was created by a special act after referendum. The authority board of directors consists of the director of the state department of commerce and six members

appointed by the governor with the consent of the senate. The authority receives state appropriations, rental fees for projects, and interest fees from loans, and may issue revenue bonds.

**Oklahoma Transportation Authority (state).<sup>2</sup>** This authority was established by act of the legislature. The authority board consists of one member from each congressional district in the state who is appointed by the Governor with the consent of the senate, and the Governor serves as an ex officio member. The authority may issue revenue bonds, collect tolls, and accept grants and contributions from any source.

**Trusts (state, county, or municipal).** Trusts are established by a legal instrument or will, upon approval of the governor (if the state is the beneficiary government) or upon approval of the governing body of a county or municipal government (if a county or a municipality is the beneficiary government). In most cases, a single government is the beneficiary of a particular trust, but a few trusts have two or more beneficiary governments.

Trusts are known by a wide variety of names.<sup>3</sup> Their individual functions and powers are described in the legal instrument or will creating each trust. Trusts may receive contributions from participating governments and, if the legal instrument or will so provides, fix charges and issue revenue bonds.

**Urban renewal authorities (municipal).** An urban renewal authority may be established by resolution of the governing body in municipalities with a population more than 10,000. For municipalities with a population less than 10,000, voter approval is also needed. The board of directors consists of five members appointed by the mayor subject to the approval of the municipal governing body. The authority may accept gifts, loans, and grants

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<sup>2</sup>Formerly known as the Oklahoma Turnpike Authority.

<sup>3</sup>Examples of large state agencies formed as public trusts include the Medical Technology and Research Authority of Oklahoma, the Oklahoma Development Finance Authority (formerly Oklahoma Development Authority), the Oklahoma Environmental Protection Authority, the Oklahoma Housing Finance Agency, the Oklahoma Municipal Power Authority, the Oklahoma Ordnance Works Authority, the Oklahoma Tourism and Recreation Commission, the Southern Oklahoma Memorial Hospital Authority, and the Southeastern Oklahoma Industries Authority. Examples of large county agencies formed as public trusts include the Canadian County Home Finance Authority, the Cleveland County Home Finance Authority, the Oklahoma County Home Finance Authority, the Oklahoma Industries Authority, the Tulsa County Home Finance Authority, and the jail trust authorities. Examples of large municipal agencies formed as public trusts include the Central Oklahoma Transportation and Parking Authority, the Metropolitan Tulsa Transit Authority, the Oklahoma City Airport Trust, the Oklahoma City Municipal Improvement Authority, the Oklahoma Psychiatric Foundation Authority, the Tulsa Industrial Authority, the Tulsa Municipal Airport Trust, and the Tulsa Public Facilities Authority. Classification for census purposes of a particular trust as a state, county, or municipal agency is determined by identifying the government that is the beneficiary of that trust.

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from the federal government, and may issue revenue bonds financed solely from project income. Present law authorizing urban renewal authorities supersedes three separate prior laws.

Other examples include:

### **State**

Boll Weevil Eradication Organization  
Capitol-Medical Center Improvement and Zoning District  
Conservancy districts administered by the state  
Mining districts  
Native American Cultural and Educational Authority  
Oklahoma Center for the Advancement of Science and Technology  
Oklahoma Conservation Commission  
Oklahoma Educational Television Authority  
Oklahoma Health Care Authority  
Oklahoma Rural Medical Education Loan and Scholarship Fund  
Oklahoma Space Industry Development Authority  
Oklahoma State Land Office  
Oklahoma Student Loan Authority  
Oklahoma Water Resources Board  
Oklahoma World Trade Development Authority<sup>4</sup>  
Ottawa Reclamation Authority  
University Hospitals Authority  
Water Conservation Storage Commission  
Water districts (state)

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<sup>4</sup>Repealed by laws in 1992.

### **County**

County Free Fair Associations (established under 1915, 1937, and 1947 laws)  
County Cemetery Associations  
Health districts (these districts serve two or more counties)  
Joint airport boards  
Oklahoma Free State Fair Association (also referred to as the Muskogee County Free Fair Association)<sup>5</sup>  
Rural ambulance service districts

### **Municipal**

City and town water districts  
Improvement districts  
Joint airport boards  
Municipal parking station improvement districts  
Rural water, sewer, gas, and solid waste management districts governed by city governing body  
Sewer districts  
Zoning districts

### **Joint County-Municipal**

City-County Library Commissions  
Metropolitan Library Commissions

Oklahoma laws also provide for various types of local areas for election purposes and administration of justice.

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<sup>5</sup>Repealed by laws in 1999.

# Oregon

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Oregon ranks 22nd among the states in number of local governments, with 1,439 as of June 2002.

## **COUNTY GOVERNMENTS (36)**

There are no areas in Oregon lacking county government. The county governing body is called the board of county commissioners or the county court. Home-rule is an option.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (240)**

### **Municipal Governments (240)**

Municipal governments in Oregon are the cities and towns. There are no differences in their legal powers or status. The minimum population requirement for incorporation is 150.

### **Township Governments (0)**

Oregon has no township governments.

## **PUBLIC SCHOOL SYSTEMS (236)**

### **School District Governments (236)<sup>1</sup>**

The following types of school districts in Oregon are counted as separate governments for census purposes:

- Common school districts
- Joint school districts
- Union high school districts
- Community college districts
- Community college service districts

Each school district of these types has an elected board. All of the school districts may levy local school taxes. All except education service districts and community college service districts may issue general obligation bonds with voter approval.

Education service districts are established by general law to serve specified regions. An elected board governs each district. The districts may levy ad valorem taxes and, with voter approval, issue bonds.

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<sup>1</sup>Legislation authorizing county unit districts was repealed in 2003.

## **Dependent Public School Systems (0)**

Oregon has no dependent public school systems.

## **Other Educational Activities**

County education bond districts are created by education service districts. The board of the education service districts serves as the board of the county education bond district. These districts are not counted as separate governments.

Any school district or community college district may establish and maintain a public library. A library board, appointed by the governing body of the sponsoring government, administers the library. The sponsoring government may levy ad valorem taxes and issue general obligation bonds. These libraries are not counted as separate governments.

Other Oregon agencies concerned with local school administration are not counted as governments.

## **SPECIAL DISTRICT GOVERNMENTS (927)**

Oregon statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Districts**

Airport districts are created by resolution of the governing body of the most populous county in the proposed district or by resolution of the governing body of any city owning an airport in the proposed district. A referendum is required. An elected board governs each district. The districts may levy ad valorem taxes and issue revenue bonds and, upon voter approval, may issue general obligation bonds.

Municipalities may create airport advisory commissions. These commissions are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Cable Regulatory Commissions**

Cable regulatory commissions may be created by intergovernmental agreement. The agreement specifies the nature and composition of the board and the fiscal arrangements. Each commission is classified based on its creating agreement. The Metropolitan Area Communications Commission and the Mt. Hood Cable Regulatory Commission were found to be independent governments.

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### **Cemetery Maintenance Districts**

A cemetery maintenance district may be established in any area of at least 4,000 acres or having an assessed valuation of at least \$200,000. The districts are created by a county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. The district may levy ad valorem taxes.

### **Domestic Water Supply Districts**

Districts to provide water supply, street lighting, and fire protection may be established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of commissioners governs each district. The districts may fix rates, levy ad valorem taxes and special benefit assessments and, upon voter approval, issue general obligation and revenue bonds. Districts organized under this law are often called “water districts.”

### **Drainage Districts**

These districts are created by the county governing body on petition of landowners and after a public hearing. An elected board of supervisors governs each district. The districts may levy an acreage tax and special benefit assessments and, with voter approval, issue revenue bonds. Drainage districts organized prior to the February 14, 1921, passage of this law are subject to the same powers and provisions.

### **Eastern Oregon Human Services Consortium**

This consortium was created by intergovernmental agreement of the counties of Baker, Gilliam, Grant, Harney, Hood River, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, and Wheeler. The consortium provides services for persons with mental retardation and provides education about mental health. The consortium is governed by a board composed of the executive directors of the participating community mental health programs. The consortium receives state and local funding.

### **Emergency Communications Districts**

These districts to provide “911” emergency telephone service are established by the county governing body upon petition of voters or landowners, after a public hearing. Establishment requires the approval of two-thirds of the public or private safety agencies representing two-thirds of the population in the area to be served. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned.

An elected board governs each district. The districts receive 911 telephone excise tax revenues. The districts may levy ad valorem taxes and, with voter approval, issue general obligation bonds.

In addition, emergency communications districts may be created by intergovernmental agreement. These districts are governed by appointed boards that may include administrators and officials of the communities and public safety agencies served. The districts may assess fees and receive 911 telephone excise tax revenues.

### **Fair Districts**

Fair districts may be established by the county governing body on petition of voters or landowners, after a public hearing, or the county board may initiate the formation. A referendum is required only if petitioned. An elected board governs each district. The districts may set taxes. As of June 2002, no districts of this type were reported in operation.

### **Geothermal Heating Districts**

The districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. These districts supply geothermal heat to the inhabitants of the district. An elected board of commissioners governs each district. The districts may set rates, levy ad valorem taxes and special assessments, and, upon voter approval, issue revenue and general obligation bonds.

### **Health Districts**

Health districts are established by the county governing body on petition of the voters or landowners, after a public hearing. If located in a single county, the county board may initiate the formation. A referendum is required only if requested by petition. Health districts may provide hospitals, nursing homes, and ambulance service. An elected board of directors governs each district. The districts may fix rates and charges, levy ad valorem taxes, and, upon voter approval, issue general obligation bonds. Some districts organized under this law are named “hospital districts” or “ambulance districts.”

### **Highway Lighting Districts**

These districts may be established by the county governing body on petition of voters or landowners, after a public hearing. If located in a single county, the county board may initiate the formations. A referendum is required only if petitioned. A board of commissioners appointed by the county governing body governs each district. The districts may levy ad valorem taxes and special assessments.



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Petitioners may request that the county governing body administer a district. In such a case, the district would not be counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Housing authorities are created when the governing body of a city or county passes a resolution, either after petition of the voters and election or on the initiative of the city or county. A board appointed by the governing body of the establishing city or county governs each authority. The board may appoint additional members. Housing authorities may establish rents and charges and may issue revenue bonds.

Oregon laws also provide that two or more housing authorities may establish a regional housing authority with the same legal powers as above. The governing body of a regional housing authority consists of members appointed by the participating cities and counties plus members appointed by the board of the housing authority itself.

Oregon statutes also provide that the governing body of a city or county establishing a housing authority may constitute the authority board. In such a case, a housing authority would not be counted as a separate government. See “Subordinate Agencies and Areas,” below.

### **Irrigation Districts**

Under general law, the county governing body may establish irrigation districts after petition of landowners, hearing, and referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes and benefit assessments and fix tolls, rates, and charges. Levies of benefit assessments may require voter approval. With voter approval, districts may issue revenue bonds. Subdistricts created by irrigation districts are governed by the irrigation district and are not counted as separate governments.

### **Joint Water and Sanitary Authorities**

These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. As an alternative method, a water authority and a sanitary authority or a water authority, sanitary authority, and any combination of cities or sanitary districts may initiate a consolidation by resolution; voter approval is required. An elected board of directors governs each authority. The authorities may fix charges and rentals, levy ad valorem taxes and special assessments, and, upon voter approval, issue revenue and general obligation bonds.

### **Joint Water Commissions**

Five joint water commissions have been formed by inter-governmental agreement:

Barney Reservoir Joint Ownership Commission  
Coos Bay North Bend Water Board  
Joint Water Commission of the cities of Hillsboro, Forest Grove, Beaverton, and Tigard and the Tualatin Valley Water District  
North Clackamas County Water Commission  
South Fork Water Board

The members of the commissions may include cities and/or special districts. The commissions are governed either by boards appointed by member governments or by elected officials serving ex officio. Operating costs are charged to the member governments per the agreement. Some joint water commissions may issue bonds.

### **Library Districts**

The districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. Two or more counties may initiate the formation of a multicounty library district. An elected board governs each district. Library districts may levy ad valorem taxes and, upon voter approval, issue general obligation bonds.

### **Mass Transit Districts**

Mass transit districts may be established by resolution of the governing body of the most populous city in a standard metropolitan statistical area if such a city has a public transit system. The resolution is filed with the governing body of the principal county in the area, after a public hearing. As an alternative, mass transit districts may be established by the county governing board on petition of voters or landowners, after a public hearing. A referendum is required for all methods of formation. The Salem Area Mass Transit District has an elected board of directors. For the other mass transit districts, a board of directors appointed by the Governor governs each district. These districts may impose ad valorem taxes, income taxes, payroll taxes, motor vehicle registration fees, business license fees, fares, and service charges. With voter approval, a district may issue revenue bonds and general obligation bonds.

### **Metropolitan Service District**

This district is authorized to provide sewerage or solid waste disposal services; public transportation and transit facilities; cultural, convention, and sports facilities; parks and recreation facilities; metropolitan zoo facilities; regional planning; and other public services. It was formed under a general law with special application to the

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Portland metropolitan area (Clackamas, Multnomah, and Washington counties) by petition or resolution of the largest city in the district to the county governing body of the largest county in the district, after local referendum. An elected council governs the district. The district may set vehicle registration fees; levy excise taxes; fix and collect service or user charges; levy special assessments; and issue revenue bonds. With voter approval, the district may levy ad valorem taxes and income taxes and issue general obligation bonds.

### **Park and Recreation Districts**

These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board governs each district. The districts may levy ad valorem taxes and, upon voter approval, issue revenue and general obligation bonds.

### **Park Commissions in Cities of 3,000 or More**

Oregon law authorizes park commissions in cities with a population of 3,000 or more. The city governing body submits the question of formation for referendum. The board of park commissioners consists of the mayor, the city engineer or city auditor, and five citizens appointed by the circuit court. The commissions may set ad valorem taxes. They also may set special taxes with voter approval.

### **Peoples' Utility Districts**

Districts to provide water, water power, and electric energy are established after petition by the voters to the county governing body, after public hearing and referendum. As an alternative, the governing body of a county or city may initiate formation by a resolution. An elected board of directors governs each district. The districts may levy ad valorem bonds; fix rates, fees, and charges; and upon voter approval, issue revenue bonds and general obligation bonds.

Joint operating agencies for electric power created by three or more cities or peoples' utility districts under general law are classified for census purposes as dependent activities of the participating peoples' utility districts and cities and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Pesticide Control Districts**

Agricultural chemical protection areas for the application of herbicides are established by the state department of agriculture upon petition of landowners, after a hearing. A committee of five members governs each district; three

members are elected and two appointed by the state department of agriculture with the approval of the elected members. The districts may levy ad valorem taxes.

### **Ports**

Municipal corporations designated as ports are counted as special district governments for census purposes. They may be incorporated in certain counties upon petition of the voters or landowners to the county governing body, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. These corporations may provide hospitals, industrial parks, and airport facilities as well as seaports. A port may also acquire, construct, maintain, or operate sports, convention, and trade show facilities. With the exceptions listed below, a board of port commissioners is initially appointed by the Governor but thereafter elected. Ports may levy ad valorem taxes and special assessments and fix rates for facilities and services. The port commissioners may issue general obligation bonds, but bonds over specified amounts require voter approval. Ports created prior to April 17, 1920, by special law have the same powers except the power to issue bonds.

The Port of Portland and the Oregon International Port of Coos Bay were established by special acts. Each is governed by a board of commissioners appointed by the Governor and confirmed by the senate. The financial powers of these ports are similar to those provided for ports under general law described above.

Export trading corporations formed by ports are governed by members selected by the port commissioners. They are classified for census purposes as dependent activities of the port and are not counted as separate governments.

### **Regional Information Network Consortium**

This consortium was formed by intergovernmental agreement in 1975 to serve law enforcement agencies in four counties. The consortium provides an emergency telephone system. The board is appointed by the participating agencies. The entity receives fees for services.

### **Road Assessment Districts**

These districts, which must have an area of more than 20,000 acres or an assessed valuation of \$1,000,000 or more, may be established in counties of at least 19,000 and not more than 25,000 in population. These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors administers each district. The districts may levy ad valorem taxes.

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## Rural Fire Protection Districts

These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may levy ad valorem taxes, issue revenue bonds for fire safety systems, and, with voter approval, issue general obligation bonds. Districts within a 10-mile radius of a city of more than 100,000 in population may also provide street lighting. Special taxes, in addition to baseline taxes, for street lighting require voter approval.

## Sanitary Authorities and Districts

Oregon statutes authorize the following types of sanitary authorities and districts:

**Sanitary authorities.** These districts may be established in any portion of one or more counties. The districts are established by the governing body of a county on petition of voters or landowners after a public hearing. If an authority is located in a single county, the county board may initiate formation by its own motion, or, if located in two or more counties, these county boards may initiate formation. Also, the governing bodies of two or more cities, two or more sanitary or drainage districts, or one or more cities with one or more districts may initiate the formation of a sanitary authority by resolution. A referendum is required only if petitioned. An elected board governs each authority. The authorities may fix charges and rentals, levy ad valorem taxes and special assessments, and, upon voter approval, issue revenue and general obligation bonds.

**Sanitary districts.** These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. Financing powers are similar to those for sanitary authorities above.

## Soil and Water Conservation Districts

These districts are formed by petition of landowners to the state department of agriculture, after a hearing and referendum. The initial board for each district is appointed by the state department of agriculture but is thereafter elected. The districts may levy special assessments and issue special assessment improvement bonds.

## Special Road Districts

These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the

county board may initiate the formation. A referendum is required only if petitioned. A board of three commissioners, either elected or appointed by the county governing body, governs each district. The district may levy ad valorem taxes.

## Translator Districts

These districts provide educational television, radio, and distance learning to public schools. These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board governs each district. The districts may impose service charges and issue revenue bonds.

## Transportation Districts

These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. As an alternative, a district may be formed by resolution of the most populous city in the proposed district, after referendum. An elected board governs each district. The districts may levy ad valorem, income, and payroll taxes; impose motor vehicle registration fees and business license fees; and set service charges. In addition, transportation districts may issue revenue and general obligation bonds upon voter approval.

## Water Authorities

Any portion of one or more counties may be formed into a water authority. These districts may be created by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. Also, the governing bodies of two or more cities, two or more water districts, or one or more cities with one or more water districts may initiate the formation of a water authority by resolution. A referendum is required only if petitioned. An elected board of directors governs each authority. The authorities may fix charges and rentals, levy ad valorem taxes and special assessments, and, upon voter approval, issue revenue and general obligation bonds.

## Water Control Districts

These districts provide for drainage, irrigation, and flood and surface water control. The districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may

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levy either special benefit assessments or property taxes. The districts may set water charges and rates, and, upon voter approval, issue revenue and general obligation bonds.

The county governing body may serve as the governing body. Districts governed by the county governing body are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Subdistricts may be created within water control districts on petition of landowners for the purpose of providing water control improvements to the lands within the subdistricts. The subdistricts are administered by the water control district board and are not counted as separate governments.

### **Water Improvement Districts**

Water improvement districts may be created in areas of 1,000 acres or more to provide drainage, irrigation, flood and surface water control, domestic water supply, and water-related recreation. These districts are established by the county governing body on petition of voters or landowners, after a public hearing. If a district is located in a single county, the county board may initiate the formation. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may fix and collect charges, levy ad valorem taxes and special assessments, issue improvement bonds, and, upon voter approval, issue general obligation bonds.

Subdistricts for watershed improvement may be organized within water improvement districts on petition of landowners. The subdistricts are administered by the water improvement district board and are not counted as separate governments.

### **Weather Modification Districts**

These districts to provide cloud-seeding services may be established within one or more counties bordering on the Columbia River and having fewer than 21,000 inhabitants, on the petition of voters or landowners to the county governing body and after a public hearing. The county board may initiate the formation if the district is located in a single county. A referendum is required only if petitioned. An elected board of commissioners governs each district. The districts may levy ad valorem taxes. As of June 2002, no districts of this type were reported in operation.

### **Western Generation Agency**

This agency was created by intergovernmental agreement of the Clatskanie People’s Utility District and the Eugene Water and Electric Board. The agency owns and operates an electric generation plant. The agency is governed by a board composed of three appointed members for each participating entity. The agency may issue bonds and set rates for the sale of electricity.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Oregon that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Joint operating agencies for electric power (municipal and special district).** These agencies are established by order of the state department of energy upon adoption of an ordinance and filing of an application by the legislative bodies of three or more peoples’ utilities districts or cities (or a combination thereof), after referendum. A board of directors appointed by the legislative bodies of the member cities and districts governs each joint operating agency. The agency may set and collect rates and charges and issue revenue bonds. These agencies are classified as dependent activities of the participating peoples’ utility districts and cities.

**Linn Regional Fueling Facility Board (county jointly with other public entities).** This entity was created by intergovernmental agreement of Linn County, the city of Albany, Greater Albany Public School District, Linn Benton Community College, and Linn Benton Education Service District. The board is composed of one representative from each participating government. The board may establish surcharges and fees.

**Tillamook Light Wave Intergovernmental Agency (county jointly with other public entities).** This agency was created by intergovernmental agreement of Tillamook County, the Port of Tillamook Bay, and the Tillamook People’s Utility District. The agency will construct and maintain a fiber optic network. The agency is governed by a board of directors consisting of one member appointed by each participating government. The agency may issue bonds with the approval of all participating governments.

Other examples include:

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## State<sup>2</sup>

Fire patrol districts, Zone 1  
Forest protection districts  
Oregon Economic and Community Development Commission  
Oregon Facilities Authority  
Oregon Mass Transportation Financing Authority  
Oregon Wireless Instructional Network  
Oregon Youth Authority  
State Accident Insurance Fund Corporation (previously listed as State Industrial Accident Fund Corporation)  
Trust for Cultural Development Board (Oregon Cultural Trust)

## County

Community Services Consortium  
County fair boards  
County livestock districts

- County road districts
- County service districts (law enforcement, sewerage, diking, flood control, water supply, solid waste disposal, transportation, agricultural education extension services, emergency medical services, libraries, roads, emergency communications, cemetery maintenance, and, in some counties, fire protection, hospital and ambulance services, vector control, and weather modification)
- Diking districts
- Dog control districts
- Fire patrol districts, Zone 2

Highway lighting districts administered by county governing body  
Hospital facility authorities  
Housing authorities administered by county governing body  
Local commissions on children and families  
Public libraries (county and regional)

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<sup>2</sup>Legislation authorizing the Oregon Resource and Technology Development Corporation was repealed in 1999.

Regional air quality control authorities  
Road improvement areas  
Sports and convention facilities commissions  
Unified Sewerage Agency of Washington County (organized under county service special law)

- Vector control districts (mosquito control)

Water control districts governed by the county governing body  
Weed control districts  
Wind erosion districts

## Municipal

Airport commissions  
Ashland Community Healthcare Services Board  
Economic improvement districts  
Hospital facility authorities  
Housing authorities administered by city governing body  
Medford Water Commission  
Public libraries  
Regional air quality control authorities  
Regional Arts and Culture Council  
Urban renewal and redevelopment agencies (also called development commissions)  
Utility boards

## Joint City-County

Metropolitan Wastewater Management Commission  
QualityLife (sic) Intergovernmental Agency

## Private associations

Corporations for irrigation, drainage, water supply, or flood control, known as district improvement corporations or improvement districts, are not counted as governments. Drainage districts and diking districts may dissolve and reorganize as district improvement corporations until December 31, 2004. Drainage districts and irrigation districts may assume the obligations of existing district improvement corporations.

Oregon laws also provide for various types of local areas for election purposes and administration of justice.

# Pennsylvania

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Pennsylvania ranks 2nd among the states in number of local governments, with 5,031 as of June 2002.

## **COUNTY GOVERNMENTS (66)**

The entire area of the state is encompassed by county government except for Philadelphia County. Philadelphia County is substantially consolidated with the City of Philadelphia for governmental purposes and functions primarily as a city. Philadelphia is counted as a municipal government, rather than as a county government, for census purposes.

The governing body of each county government is a board of county commissioners. Any county may adopt a home-rule charter that provides for its government. Pennsylvania counties are divided into the following nine classes according to population size:

First class—1,500,000 inhabitants or more (Philadelphia; see above)

Second class—800,000 to 1,499,999 inhabitants (Allegheny)

Second class A—500,000 to 799,999 inhabitants (Delaware and Montgomery)

Third class—225,000 to 499,999 inhabitants

Fourth class—150,000 to 224,999 inhabitants

Fifth class—95,000 to 149,999 inhabitants

Sixth class—45,000 to 94,999 inhabitants and those having 35,000 to 44,999 inhabitants that, by ordinance or resolution of the board of county commissioners, elect to become a county of the sixth class.

Seventh class—20,000 to 44,999 inhabitants and those having 35,000 to 44,999 inhabitants that have not elected to become a county of the sixth class.

Eighth class—fewer than 20,000 inhabitants

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,564)**

The 2,564 subcounty general purpose governments in Pennsylvania consist of 1,018 municipal (borough, city, and town) governments and 1,546 township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Pennsylvania, boroughs, cities, towns, and townships have similar powers and perform similar functions.

### **Municipal Governments (1,018)**

The term “municipality,” as defined for census statistics on governments, applies only to the boroughs, cities, and

one incorporated town (Bloomsburg) in Pennsylvania. Townships, to which the terms “municipality” and “municipal corporation” are applied by Pennsylvania statutes, are counted for census purposes as township rather than municipal governments (see below). To change from a borough or township to a city requires a minimum population of 10,000 and a referendum. Any municipality may adopt a home-rule charter that provides for its government. The following classes, based on population size, apply to cities as of June 2002:

First class—1,000,000 inhabitants or more (Philadelphia)

Second class—250,000 to 999,999 (Pittsburgh)

Second class A—80,000 to 249,999 inhabitants and that by ordinance elect to become second-class A city (Scranton)

Third class—fewer than 249,999 inhabitants including those with a population of 80,000 to 249,999 that have not elected to become a second-class A city.

All cities, boroughs, and incorporated towns exist outside the area of any governmentally active township.

### **Township Governments (1,546)**

Townships, although not differing in legally authorized powers from the types of municipal governments described above, are counted for census purposes as a separate type of local government.

The entire area of the state is encompassed by townships except for areas within the boundaries of cities, boroughs, or incorporated towns. Pennsylvania townships are divided into two classes. Townships of the first class are those having a population density of 300 or more per square mile that have elected to choose first-class township status. All other townships are second-class townships. Change from second to first class is subject to referendum.

The governing body of each township is an elected board of commissioners in first-class townships and an elected board of supervisors in second-class townships. Any township may adopt a home-rule charter that provides for its government.

### **PUBLIC SCHOOL SYSTEMS (516)**

#### **School District Governments (516)**

The following types of school districts in Pennsylvania are counted as separate governments for census purposes and are classified by population size:

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First class—1,000,000 inhabitants or more (Philadelphia)  
First class A—250,000 to 999,999 inhabitants (Pittsburgh)  
Second class—30,000 to 249,999 inhabitants  
Third class—5,000 to 29,999 inhabitants  
Fourth class—fewer than 5,000 inhabitants  
Community colleges

Each of the above classes of school districts has an elected or appointed board of school directors to administer school affairs. All of the above school districts may issue bonds and levy school taxes. Voter approval may be required for bond issues.

Community colleges in Pennsylvania also are counted as governments. The community colleges may be established with the approval of the state board of education by a school district; a county, city, borough, town, or township; a board of school directors; or any combination thereof. Each is administered by a board of trustees. If sponsored by a first-class city, the board is appointed by the mayor from names submitted by a nominating panel. In second-class cities, the board is appointed by the mayor with the approval of the city council. Otherwise, the board is selected by a majority vote of the governing body of the local sponsor. The sponsoring local government may levy an additional tax for community college purposes.

### **Dependent Public School Systems (0)**

Pennsylvania has no dependent public school systems.

### **Other Educational Activities**

Area vocational-technical schools and institutes are classified for census purposes as joint educational service agencies of participating school districts and are not counted as separate governments. They are administered by boards of directors of the participating school districts. These schools provide vocational and technical education services for all school districts that elect to participate and that pay their proportionate share of the costs.

Intermediate units, which provide special educational services, are classified for census purposes as joint educational service agencies of the participating school districts and are not counted as separate governments. Each intermediate unit is governed by a board elected by a convention of school board members of component school districts. The state board of education approves and funds the budgets of the intermediate units.

The “joint schools” are joint activities of two or more school districts and are not counted as governments. Each is controlled by the boards of the participating districts or by a joint school committee, the members of which are chosen by and from the boards of the constituent districts. Their fiscal requirements are met by participating districts.

Consortiums of school districts may be formed under the intergovernmental cooperation act to jointly provide programs and services to member districts. They are governed by boards appointed by member school districts. The York County High School and Lancaster County Academy were formed under this law. These schools are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

School districts that do not provide special education services themselves may provide such jointly with other school districts. Such programs are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

Recreation, fair, or park boards may be created by school districts by the school district alone or jointly with another government. These boards are classified as dependent agencies of the creating government or governments and are not counted as separate governments.

Municipal authorities, often called “school building authorities,” finance construction of school buildings. They are described below under “Special District Governments.”

### **SPECIAL DISTRICT GOVERNMENTS (1,885)**

Pennsylvania statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Convention Center Authorities in Third-Class Counties**

These authorities may be created by a third-class county or a third-class county and its county seat. The board consists of seven members appointed by the county or by the county and county seat. An alternative board consists of nine members appointed by the county, county seat, and Governor. The authorities may issue bonds and fix and collect fees. The county may impose an excise tax on hotels for the benefit of the authority.

#### **Delaware River Joint Toll Bridge Commission**

This interstate commission was created by special acts of the New Jersey and Pennsylvania legislatures to build, operate, and maintain toll bridges across the Delaware River north of Philadelphia. The commission consists of five members appointed by the Governor of New Jersey and confirmed by the state senate and five appointed by the Governor of Pennsylvania who serve at the Governor’s pleasure. The commission may issue bonds and fix and collect tolls.

#### **Delaware River Port Authority**

This authority is counted under “New Jersey—Special District Governments.”

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## **East Fork Road District**

This district was created by a special act to provide and maintain roads, fire protection, planning, and related functions. A board of commissioners, appointed by the court of common pleas, governs the district. The district may levy ad valorem taxes and issue bonds.

## **Housing Authorities**

County or city housing authorities may be established by resolution of the county or city governing body or by the Governor on petition of taxpayers. Housing authorities are governed by five-member boards appointed by the county commissioners or the mayor with the approval of the city council with these exceptions: In cities of the first class, the mayor appoints two members, the city controller appoints two, and these four in turn appoint an additional member. In cities of the second class, the mayor appoints two additional members for a total of seven. The authorities may issue bonds and fix and collect rentals and charges.

## **Industrial and Commercial Development Authorities—1967 Law**

Industrial and commercial development authorities organized under this law are established by ordinance of any county, city, borough, town, or township to finance industrial and commercial development projects. A board appointed by the governing body of the establishing government governs each authority. Authorities created under this law may fix and collect rentals and issue revenue bonds. Industrial development authorities established under the municipal authorities law are described below under “Municipal Authorities.”

## **Metropolitan Transportation Authorities**

State law authorizes these authorities in each metropolitan area. Each authority’s board consists of one member (who may be a state official serving in an ex officio capacity) appointed by the Governor, two members per county served appointed by the county commissioners (except in the case of a first-class city, by the mayor), and one member appointed by each of the majority and minority leaders in the senate and the house of representatives. The senate and house appointees serve at the pleasure of the appointing authority. The authorities may fix and collect fees and rents and issue revenue bonds. The Southeastern Pennsylvania Transportation Authority (SEPTA) was established under this law to provide bus and rail transit and commuter rail service in the Philadelphia area.

## **Municipal Authorities**

Pennsylvania law permits the governing body of a county, city, borough, town, township, or school district government, either singly or jointly, to establish a municipal authority by resolution or ordinance. A board appointed by the establishing government or governments governs each authority.

Municipal authorities may provide any of various types of governmental facilities, most commonly facilities for water supply and sewerage but also facilities for airports, school buildings, flood control, parks, recreation, hospital financing, parking, solid waste disposal, mass transit, marketing, and industrial development. An authority may fix and collect rentals or other charges and may issue revenue bonds. Authorities organized under this law are known by a variety of names.

Neighborhood improvement district management associations that are created as municipal authorities are dependent agencies of the creating government. See “Subordinate Agencies and Areas,” below.

## **Parking Authorities**

Authorities to provide parking facilities are created by resolution or ordinance of cities (except first-class cities), boroughs, or first-class townships. Each authority is governed by a five-member board appointed by the city mayor, the president of the borough council, or the president of the board of township commissioners. The authorities may lease parking facilities, impose rates and charges, and issue revenue bonds.

Parking authorities in first-class cities are state dependent. See “Subordinate Agencies and Areas,” below.

## **Pennsylvania Convention Center Authority**

This authority was created by 1986 legislation to construct, operate, and maintain a convention center in Philadelphia. A board of nine members governs the authority: four are appointed by the Governor, two by the mayor of Philadelphia, two by the Philadelphia city council, and one by the other eight. The authority may fix rentals, admissions fees, and other charges, receive the proceeds of city hotel occupancy taxes, and issue revenue bonds.

## **Philadelphia Regional Port Authority**

This authority was created by 1989 legislation to construct, maintain, and operate port facilities along the Delaware River. The authority consists of 11 members: four appointed by the Governor, three recommended by the mayor of Philadelphia and the governing bodies of specified counties (counties located in whole or in part within 20 miles of the city and having the Delaware River as a border) and appointed by the Governor, one appointed by the president of the senate, one appointed by the minority leader of the senate, one appointed by the speaker of the house, and one appointed by the minority leader in the house of representatives. The authority may fix and collect fees and rentals for use of its facilities and may issue revenue bonds.

## **Port Authorities in Counties of the Second Class**

These authorities may be formed in second-class counties to operate port facilities and transportation systems in the



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county by which they are organized and in adjoining counties to the extent necessary for an integrated transportation system. A board appointed by the board of county commissioners and including one of their members governs each authority. In addition, when the transportation system is extended into adjoining counties, a representative may be appointed by each additional member county to vote on matters affecting rates and services within that county. The authorities may impose fees and rentals for the use of facilities and may issue revenue bonds. The Port Authority of Allegheny County (PAAC, formerly PAT) was established under this law to provide bus and rail transit in the Pittsburgh area.

### **Port Authorities in Third-Class Cities**

Port authorities to operate port facilities and transportation systems are created by resolution of the governing body of a third-class city. Each authority has a governing board consisting of the Governor and the secretary of the department of transportation as ex officio members plus nine members appointed by the city mayor, one member appointed by the Governor, and one member appointed by the secretary of the department of transportation. The authority governing body may fix and collect fees and rentals for its facilities and may issue bonds. The Erie Western Pennsylvania Port Authority was created under this law.

### **Public Auditorium Authorities**

These authorities may be formed by resolution of second-class counties and/or second-class or second-class A cities. The authorities acquire, own, and operate auditoriums, stadiums, and similar facilities. Each authority is governed by a board appointed by the creating governments. These authorities may fix and collect fees and issue revenue bonds.

### **Residential Finance Authorities**

Authorities of this type may be established by resolution of the county commissioners of a second-class county (Allegheny). The authorities provide mortgage credit for the construction or the renovation of housing. A board appointed by the county commissioners governs each authority. The authority may make mortgage loans, fix charges in connection with its loans, and issue revenue bonds.

### **Southwestern Pennsylvania Convention Center Design Commission**

This commission was created by special act. It is governed by a 15-member board consisting of members appointed by the central city, central county, Governor, regional planning commission, and local convention and visitors bureau. The chair of the Sports and Exhibition Authority of

Pittsburgh and Allegheny County also serves as a member. The commission receives funding from a regional sales tax created with voter approval at the county level.

### **Sport and Exhibition Authorities**

Joint sport and exhibition authorities may be established by local resolution of a second-class county and second-class city within the second-class county. Each authority is governed by a seven-member board with three members appointed by each of the city and county and one member appointed jointly. The authorities may issue bonds and fix and collect fees. The creating governments also may issue bonds for the authority. The Sports and Exhibition Authority of Pittsburgh and Allegheny County was created under this act.

Sports and exhibition authorities created by a single government are subject to acquisition by the creating government at any time. These authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Pennsylvania that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Allegheny Regional Asset District (county).** This district was created by special act and county ordinance in 1993. The district funds and develops the region’s civic, recreational, library, sports, cultural, and other assets. The district is governed by an appointed board of seven voting members: four appointed by the board of county commissioners, two by the mayor of Pittsburgh, and one by vote of five of the other six members. In addition, one nonvoting member is appointed by the Governor. The district is funded by one-half of the revenues generated by a special 1 percent sales tax and hotel tax levied by Allegheny County. The district is authorized to issue revenue bonds.

**Conservation districts (county).** These districts are established by the board of county commissioners to provide soil conservation services. The districts are governed by boards consisting of six members appointed by the county board of commissioners, plus one member of the county board. The districts receive their revenue from state and county appropriations and contributions for benefits provided.

**Pennsylvania Housing Finance Agency (state).** This agency was established to provide mortgage credit for low- and moderate-income housing. The agency board

consists of 14 members including six appointed by the Governor with the consent of the senate and one person appointed by each of the majority and minority leaders in the senate and the house of representatives, plus the secretaries of banking, commerce, and community affairs and the state treasurer. The agency may fix and collect fees and issue revenue bonds.

**Pennsylvania Industrial Development Authority (state).** This authority was established to finance the construction of industrial development projects. The authority board consists of seven members appointed by the Governor with the consent of the senate, plus the secretaries of agriculture, banking, commerce, community affairs, and labor and industry. The authority may issue revenue bonds.

**Pennsylvania Intergovernmental Cooperation Authority (state).** This authority, established by special act in 1991, was created to assist the city of Philadelphia with its finances and to help maintain its access to financial markets. The governing body consists of five members appointed by the Governor and leaders of the state general assembly. The secretary of the budget for the commonwealth and the director of finance for the city are ex officio members of the board. The authority has the power to issue bonds to assist the city. The city may pledge any available revenues, including tax revenues for the repayment of the bonds. The city is required to develop a financial plan aimed at restoring fiscal health and to submit the plan to the authority for approval.

**Port of Pittsburgh Commission (state).** Established by special act in 1992, the geographic area covered by the commission includes ten counties in western Pennsylvania. The commission develops port facilities in the area to enhance commerce and industry. In addition, the commission is to develop and promote recreational facilities in the port district. The governing body of the commission consists of 15 members appointed by the Governor and leaders of the state general assembly. The commission has the power to fix and collect fees and rentals for port facilities and port-related projects. The commission may issue bonds secured by its revenues.

**Redevelopment authorities (county and municipal).** Any city or county may establish a redevelopment authority by resolution or ordinance. A five-member board, appointed by the mayor or the county governing body, governs each authority. Redevelopment authorities may issue revenue bonds. Redevelopment proposals are subject to the approval of the sponsoring government.

**State authorities (state).** A number of statewide authorities have been created by acts of the general

assembly to finance the construction of public facilities for the purposes indicated by the authority names. The largest of these are as follows:<sup>1</sup>

Higher Educational Facilities Authority  
Pennsylvania Turnpike Commission  
State Public School Building Authority

Each of the governing bodies of these authorities consists of members appointed by the Governor, state officials serving in an ex officio capacity, or a combination of the two. These state authorities receive their revenue primarily from rentals, tolls, or charges and may issue revenue bonds.

Other examples include:

### State<sup>2</sup>

Automobile Theft Prevention Authority  
Ben Franklin Technology Development Authority  
Commonwealth Mental Health Research Foundation  
Delaware River Bridge and Tunnel Commission  
Delaware River Joint Bridge Commission of Pennsylvania and New York  
Department of transportation districts  
Flood control districts  
Health districts  
Insurance Fraud Prevention Authority  
Parking authorities in first-class cities  
Patient Safety Authority  
Pennsylvania Civil Disorder Authority  
Pennsylvania Economic Development Financing Authority  
Pennsylvania Energy Development Authority  
Pennsylvania Higher Education Assistance Agency  
Pennsylvania Infrastructure Investment Authority  
Pennsylvania Minority Business Development Authority  
Pennsylvania Nursing Home Loan Agency  
Pennsylvania Parent Assistance Authority  
Pennsylvania Public Television Network Commission  
Pocono Mountain Memorial Parkway Commission  
Underground Storage Tank Indemnification Board

### County<sup>3</sup>

Historic districts  
County authorities in counties of the second class and second class A  
Institution districts  
Recreation, park, and fair boards  
Sports and exhibition authorities (single county, second class)  
Transportation development districts (county)  
Veterans housing authorities

<sup>1</sup>Since 1975, the Pennsylvania Department of General Services has performed the functions of the General State Authority.

<sup>2</sup>The Delaware River Joint Bridge Commission of Pennsylvania and New York has never been ratified by New York.

<sup>3</sup>Institution districts are still authorized by law but have been abolished in many counties.

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## **Municipal<sup>4</sup>**

Business improvement districts (1973 law)  
Historic districts  
Institution districts in first-class cities  
Municipal libraries  
Neighborhood improvement district management associations (except in first-class cities)  
Recreation, park, and fair boards (boroughs, second- and third-class cities, and incorporated towns)  
Sewer districts in first-class cities  
Shade tree commissions in third-class cities, boroughs, and incorporated towns  
Sports and exhibition authorities (single city, second class)  
Transportation development districts (municipal)  
Veterans housing authorities

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<sup>4</sup>Although institution districts are authorized in first-class cities (Philadelphia), none exist. Neighborhood improvement district management associations may be created as municipal authorities or as nonprofit corporations. The nonprofit corporations may be private and, in such case, would be excluded from Governments Division reporting. Neighborhood improvement districts are taxing areas governed by neighborhood improvement district management associations.

## **Township<sup>5</sup>**

Fire and water districts in first-class townships  
Historic districts  
Neighborhood improvement district management associations  
Recreation, park, and fair boards  
Sewer districts and sanitary sewer districts in first-class townships  
Shade tree commissions in first-class townships  
Transportation development districts (municipal)  
Joint recreation, park, or fair boards may be created by counties, municipalities (boroughs, second- and third-class cities, and incorporated towns), townships, and school districts.  
Local development districts are state planning areas, typically governed by planning and development commissions.  
Pennsylvania laws also provide for various types of local areas for election areas and administration of justice.

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<sup>5</sup>Business improvement districts were authorized under 1973 legislation that applied only to boroughs, cities, and incorporated towns.

# Rhode Island

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Rhode Island ranks 49th among the states in the number of local governments, with 118 as of June 2002.

## **COUNTY GOVERNMENTS (0)**

In Rhode Island, counties are geographic subdivisions for the judicial administration of the state. They have no associated governmental structure and are not counted as governments for census purposes.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (39)**

The 39 subcounty general purpose governments in Rhode Island comprise eight municipal (city) governments and 31 town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Rhode Island, cities and towns have similar powers and perform similar functions.

## **Municipal Governments (8)**

The term “municipality,” as defined for census statistics on governments, applies only to the cities in Rhode Island. Towns, which are treated as municipalities in Rhode Island statutes, are counted for census purposes as town rather than municipal governments (see below). Cities in Rhode Island are established by special act and exist outside the area of any town. In addition to the usual city functions, Rhode Island cities also provide services commonly assigned in other states to county governments.

## **Town or Township Governments (31)**

Although not differing in legally authorized powers from cities, units in Rhode Island designated as “towns” are counted in census statistics as a separate type of government.

The entire area of the state is encompassed by town government except for areas within the boundaries of cities. Rhode Island towns perform services that in other states are commonly associated with county and city governments. Town governing bodies are known as town councils. All taxes must be approved by the town meetings.

## **PUBLIC SCHOOL SYSTEMS (36)**

### **School District Governments (4)**

Only the regional school districts in Rhode Island are counted as governments in census statistics. The selection

of the governing bodies for these school districts is determined by a meeting of the participating cities and towns. A regional school district may issue bonds and determine its own fiscal requirements, which are met by the constituent cities and towns.

### **Dependent Public School Systems (32)**

Rhode Island statutes provide for the following types of dependent public school systems:

Systems dependent on the state government (1):  
Central Falls School District

Systems dependent on municipal governments (7):  
City school systems

Systems dependent on town governments (24):  
Town school systems

A 1991 law authorized the state to take control of the financially troubled Central Falls School System. The district is governed by a review commission composed primarily of state officials.

The seven city and 24 town school systems in Rhode Island are not counted as separate governments in census statistics, but are classified as dependent agencies of the city and town governments. While these school systems are administered by elected boards, their fiscal requirements are determined and met by the sponsoring cities or towns. School “districts” within the city of Providence are geographical subdivisions of the city for the purpose of electing members of the Providence School Committee.

### **Other Educational Activities**

Collaborative programs are created by special acts of the legislature to provide special education, and other services to member school systems. They are governed by boards composed of representatives derived from the participating school systems. Activities associated with these programs are classified as dependent activities of the administering school systems, and are not counted as separate governments for census purposes.

## **SPECIAL DISTRICT GOVERNMENTS (75)**

Rhode Island statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

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## Conservation Districts

Soil and water conservation districts are established by the state conservation committee by petition of the land owners. A board, consisting of three members appointed by the state conservation committee and two members elected by landowners, governs each district. Contributions to the district may be required of the land owners within a district. Contributions from state government, federal government, and from private contributors may be accepted as well.

## Fire, Water, Sewer, Road, and Lighting Districts

These districts, which furnish fire protection, electric power, sewerage, road maintenance, and water supply to residents, are established by special acts with substantially uniform provisions. The governing board is elected at an annual meeting of the voters. The district may issue bonds, fix charges for the sale of water and electricity, and levy taxes with voter approval.

## Housing Authorities

Housing authorities are instituted by the city or town council on petition of residents and after hearing. A board of commissioners appointed by the mayor or town council governs each district. Housing authorities may issue bonds, accept grants, and fix rents and charges for their housing projects.

## Pawtuxet River Authority

This authority was authorized by special act to provide sewerage and waste disposal facilities. A board of 15 members appointed by the mayors or the presidents of the town councils of the cities and towns served, governs the authority. The authority may fix rates and charges for services it provides.

## Water Authorities (Special Acts)

The Bristol County Water Authority was authorized by a special act subject to local referendum. The governing body consists of three members each from the towns of Barrington, Bristol, and Warren. Board members are appointed by the member town councils. The authority may fix and collect charges and issue revenue bonds.

The Kent County Water Authority was created by a special act. The governing body consists of one member each from the towns of East Greenwich, West Warwick, and Coventry, and the city of Warwick, appointed by the town or city council. An additional member is selected from the town or city having the greatest number of water users within the district. The authority may issue bonds and establish charges for the sale of water.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Rhode Island that have certain characteristics of governmental units but that are classified in census statistics as

subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Building authorities and corporations (state).** The Rhode Island Health and Educational Building Corporation and the Rhode Island Industrial-Recreational Building Authority were created by special acts to provide buildings for the purposes outlined by state statutes. Similar legal provisions apply to each agency. Their governing bodies are appointed by the Governor. These authorities may fix rentals and charges for facilities, accept loans and grants, and issue revenue bonds.

**Redevelopment agencies (city and town).** These agencies are created by the legislative body of a city or town, and virtually exist in each community. A board, appointed by the mayor or the president of the town council, governs each agency. A redevelopment agency receives appropriations from the sponsoring city or town, may charge rentals, accept federal or state financial assistance, and issue bonds. The sponsoring government may issue bonds for redevelopment purposes.

**Rhode Island Airport Corporation (state).** This entity, formed by executive order in December of 1992, is a semiautonomous subsidiary of the Rhode Island Port Authority and Economic Development Corporation. It was created to operate and maintain the state airport at Warwick and any other airports constructed or operated by the state. Powers of the corporation are vested in a board of seven members, six of whom are appointed by the governor, and one who is appointed by the mayor of the city of Warwick. The corporation may fix rates and charges. The State Economic Development Corporation may issue bonds on behalf of the corporation.

**Rhode Island Housing and Mortgage Finance Corporation (state).** This corporation was created by special act to provide mortgage credit for low and moderate income housing and for health care facilities. The corporation board consists of seven commissioners, four of whom are appointed by the Governor with the consent of the senate, plus the director of business regulation, the director of community affairs, and the state treasurer, who serve in an ex officio capacity. The corporation may receive grants and contributions, fix rates and charges, and issue revenue bonds.

**Rhode Island Industrial Facilities Corporation (state).** This corporation was established by special act to finance industrial and pollution control facilities. A board of directors appointed by the Governor governs the corporation. The state director of economic development, ex officio, serves as chief executive officer of the corporation. The corporation may charge rentals in connection with its projects and may issue revenue bonds.

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**Rhode Island Port Authority and Economic Development Corporation (state).** This corporation was established by special act to finance the construction of industrial, commercial, and port facilities. A board of directors, consisting of the members of the State Economic Development Council, governs the corporation. The corporation may receive appropriations; fix rents, fees, tolls, and charges; and issue revenue bonds.

**Rhode Island Public Transit Authority (state).** This authority was established by special act to operate transit systems in the state. The authority board consists of seven members, one a member of the senate appointed by the majority leader of the senate, one a member of the house of representatives appointed by the speaker of the house, four appointed by the Governor with the advice and consent of the senate, and the director of the department of transportation. The authority may accept grants, fix fares and charges, and issue revenue bonds.

**Rhode Island Turnpike and Bridge Authority (state).** This corporation was created by special act. Its functions are performed by the director of the department of transportation. The authority may issue revenue bonds and fix and collect tolls.

**Rhode Island Resource Recovery Corporation (state).** This corporation, formerly named Rhode Island Solid Waste Management Corporation, was created by act of the General Assembly to finance solid waste disposal and resource recovery facilities. A board of nine commissioners, including five appointed by the Governor, two by the Speaker of the House of Representatives, one by the senate majority leader, and the director of administration, governs the corporation. The corporation may fix rates and fees, receive grants and contributions, and issue revenue bonds.

Other examples include:

#### **State**

Convention Center Authority  
Mount Hope Bridge Authority  
Narragansett Bay Water Quality Management District

Newport County Convention and Visitors Bureau  
Rhode Island Clean Water Protection Finance Authority  
Rhode Island Higher Education Assistance Authority  
Rhode Island Public Telecommunications Authority  
Rhode Island Student Loan Authority  
Rhode Island Water Resources Board  
Rhode Island Public Rail Corporation  
Tobacco Settlement Financing Corporation

#### **Municipal**

Central Falls Detention Corporation  
Conservation commissions  
District management authorities (Providence)  
Drainage districts  
Forest and park commissions  
Highway districts  
Mosquito abatement districts  
Municipal land trusts  
Municipal public buildings authorities  
Parking commissions  
Providence Civic Center Authority  
Special development districts  
Wastewater management districts  
Water authorities

#### **Town**

Block Island Housing Board  
Bristol Harbor Development Commission  
Conservation commissions  
Drainage districts  
Forest and park commissions  
Highway districts  
Jamestown Water Front Authority  
Land trusts  
Middletown Water Front and Water Resources Authority  
Mosquito abatement districts  
Municipal public buildings authorities  
Portsmouth Sewer Authority  
Waste water management districts  
Water authorities  
Westerly Downtown Center Special Services District

Rhode Island laws also provide for various types of local areas for election purposes and administration of justice.

# South Carolina

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South Carolina ranks 37th among the states in number of local governments, with 701 as of June 2002.

## **COUNTY GOVERNMENTS (46)**

There are no areas in South Carolina lacking county government. Counties are administered by a council, council-manager, council-supervisor, council administrator or board of commissioners form of government, as determined by referendum.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (269)**

### **Municipal Governments (269)**

Municipal governments in South Carolina are the cities and towns. They are administered by a mayor-council, council, or council-manager form of government. There are no differences in their legal powers or status that would affect their classification for census purposes.

### **Township Governments (0)**

“Townships,” originally authorized under the provincial (royal) government by the Township Act of 1731 with additional townships authorized in 1761, were established as geographic areas on the frontier for the settlement of families recruited from Germany and from Switzerland. The South Carolina Constitution authorizes the general assembly to organize townships and to provide a form of government and references to “townships” appear in the state statutes. “Townships” currently exist as geographic areas within some counties and are for the administration of property taxation. They are not counted as governments for census purposes.

## **PUBLIC SCHOOL SYSTEMS (85)**

### **School District Governments (85)**

The following types of school districts in South Carolina are counted as separate governments for census purposes:

- Countywide school districts
- Independent school districts

Of the 85 school districts in South Carolina, 29 are countywide; the other 17 counties in the state are divided into two or more independent school districts.<sup>1</sup>

Under general law, each county has a county board of education consisting of seven members appointed by the Governor; in counties with an elected superintendent of education, the superintendent of education is an ex officio member of the board. Under general law also, final determination of the county school district budget is by the county board of education, except in those counties for which local legislation directs a review of the budget by the county governing body. In counties divided into two or more independent school districts, general law provides that the county board of education appoint a board of trustees to administer each school district. County boards of education and county superintendents, in those counties where they still exist, are a part of their respective county governments and are not counted as separate governments.

By special local legislation, there are numerous exceptions to the pattern established under general law. Special local legislation frequently modifies the operating provisions for individual school districts. As of the 2002-2003 school year, no districts conformed to the general law.

As of fiscal year 2002, only five county boards of education having varying responsibility still exist, all in counties having multiple school districts. County board size ranges from seven to ten members with three boards elected (Anderson, Marion, and Orangeburg counties) and two appointed by the legislative delegation (Clarendon and Dillon counties). Twelve counties having multiple school districts do not have a county board of education. Only Oconee County has an elected superintendent of education, with the duties being clerical. County boards in Anderson and Marion counties have fiscal authority over the local district boards; the county board in Orangeburg County has limited fiscal authority over local district boards. The county boards in Clarendon and Dillon counties have authority to appoint all or a portion of the local school board members.

Under local legislation, 23 local districts have total fiscal independence, 26 districts have no fiscal authority, 33

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<sup>1</sup>The 17 counties with two or more school districts each are as follows: Anderson, Bamberg, Barnwell, Clarendon, Dillon, Dorchester, Florence, Greenwood, Hampton, Laurens, Lexington, Marion, Orangeburg, Richland, Spartanburg, Sumter, and York.

local districts have limited fiscal authority, and three districts have statutory millage limits.<sup>2</sup> In the 26 districts having no fiscal authority, 20 local school districts (13 counties) have budgets approved by the county council, three local school districts (Dillon 1-3) have budgets approved by the legislative delegation, and three local school districts (Florence 2, 3, 5) have budgets approved at town meetings.

Local school district boards are comprised of elected members only in 77 of the 85 districts, a combination of elected and appointed members in one district (Clarendon 1), and appointed members only in seven districts. Board size ranges from 5 to 12 members. Board of trustees is the most frequently used name for local school district boards.

Three counties (Aiken, Charleston, and Chesterfield) which have a countywide school district also have geographic subdivisions within the countywide districts that serve administrative purposes.

### Dependent Public School Systems

There are no dependent school systems in South Carolina.<sup>3</sup>

### Other Educational Activities

The joint vocational schools, sometimes called “area vocational centers,” are formed by agreement between participating school districts. The boards of the joint vocational schools are appointed by the boards of the participating school districts from among their own number. These schools are jointly funded by the participating school districts, and are classified as joint educational service agencies of those districts. They are not counted as separate governments, but should not be confused with the “technical colleges,” below. As of fiscal year 2002, 13 area vocational centers were reported in operation. F.E. Dubose,

<sup>2</sup>Counts cited in the text are based on information provided to the South Carolina School Boards Association by school districts: Districts with total fiscal independence (23) Aiken, Berkeley, Charleston, Cherokee, Chester, Darlington, Edgefield, Georgetown, Horry, Lexington 1-5, Marlboro, Spartanburg 1-7, Union. Districts with no fiscal authority (26) Dillon 1-3; Florence 2,3,5; Beaufort; Calhoun; Clarendon 1, 2, 3; Colleton; Greenwood 50, 51, 52; Hampton 1 & 2; Jasper, Lee McCormick; Oconee; Richland 1 & 2; Saluda; Sumter 2 & 17. Districts with limited fiscal authority (33) Allendale; Anderson 1-5; Bamberg 1 & 2; Barnwell 19, 29, 45; Chesterfield; Dorchester 2 & 4; Fairfield; Florence 4; Greenville; Lancaster; Laurens 55 & 56; Marion 1, 2, 7; Orangeburg 3, 4, 5; Newberry; Pickens; Williamsburg; York 1-4. Districts with statutory millage limits (3) Abbeville, Florence 1, Kershaw.

<sup>3</sup>For the 1997 Census of Governments, the McCarthy Teszler School was classified as a dependent school system, dependent on Spartanburg County School District 7. Special education in Spartanburg County is administered by Spartanburg County School District 7 through a contractual arrangement with the other six school districts in the county. Data for the McCarthy Teszler School previously were reported separate from data for the district, but are now included in district reports.

previously classified as an area vocational center, became a campus of Central Carolina Technical College, continues to serve the same school districts as before but offering education at the postsecondary and college level.

South Carolina laws provide for the establishment of special acts junior colleges as an extension of school district services; however, none exist. In addition, although none exist, one or more county governments may establish higher education commissions to operate facilities for junior colleges operated as branches of state universities and colleges. Higher education commissions are not counted as separate governments, but are classified as county government agencies.

The technical colleges (listed as “area technical schools” in the 1987 Census of Governments) receive county appropriations, in addition to state administered or appropriated funds, and are administered by area commissions. They are subject to state policy and budgetary controls and are classified as state institutions for census reporting. They are not counted as separate governments.

### SPECIAL DISTRICT GOVERNMENTS (301)

South Carolina statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### Airport Districts

Special acts passed by the South Carolina general assembly have established specific airport districts to provide and operate airport facilities. Five of these airport districts are counted as special district governments:

**Charleston County Airport District.** Special legislation in 1970 provided for an airport district in Charleston County and an authority board to administer the district. The district, created to provide air transport facilities in Charleston County, owns and operates three airports: Charleston International Airport, Charleston Executive Airport (Johns Island), and East Cooper Airport. The authority board consists of seven members appointed by the Governor on local recommendation plus the mayors of Charleston, North Charleston, and the town of Mt Pleasant and the chairperson of the Charleston county council, all serving ex officio. The authority board may impose rates and charges, accept grants, and levy ad valorem taxes. General obligation bonds of the authority must be authorized by the general assembly.

**Greenville Airport Commission.** This commission, created by special act in 1928, owns and operates the Greenville Downtown Airport, a general aviation airport. It is governed by a board of five members of which two are appointed by the county of Greenville, two are appointed by the city of Greenville, and one is appointed by the aforementioned four. The commission may fix and collect fees and charges, and may issue bonds.



**Greenville-Spartanburg Airport District.** This district, established by special act in 1959, owns and operates the Greenville-Spartanburg International Airport. The governing body is a commission consisting of three members from each county appointed by the Governor on local recommendation. The commission may fix rates and charges for facilities, accept grants from public and private sources, and issue revenue bonds. The district also is authorized, in accordance with the 1959 legislation, to issue a maximum of six million dollars in general obligation bonds for capital construction projects. When such bonds are outstanding, the state comptroller general may levy an ad valorem tax on all taxable property within the district, to be collected by Greenville and Spartanburg counties, sufficient to pay principal and interest. Although general obligation bonds have been issued for multiple capital construction projects, the ad valorem tax option was exercised only once, for the initial airport establishment and construction.

**Pee Dee Regional Airport District.** This district, originally authorized in 1991, failed to organize effectively and dissolved in 1992. Following amendments in 1998 to the original legislation, the airport authority organized and now owns and operates Florence Regional Airport. The district includes the counties of Florence, Marion, and Dillon and is governed by the Pee Dee Regional Airport Authority consisting of nine members appointed by the Governor on local recommendation of each of the three county councils and the Florence city council. Legislation authorizes county per capita appropriations. The authority may fix and collect rents, fines, fees and charges; accept grants; and may issue revenue bonds. General obligation bonds for capital construction projects may be issued subject to approval by the county boards of all counties within the district and optional referendum. When such bonds are issued, counties within the district may levy an ad valorem tax on all taxable property within the district.

**Richland-Lexington Airport District.** Established by a special act in 1961, this district owns and operates Columbia Metropolitan Airport. The district is governed by a 12-member commission appointed by the Governor on local recommendation. The commission may fix rates and fees, accept grants, and issue revenue bonds. On occasion, the district has been authorized by statute to issue general obligation bonds in limited amounts for specified capital projects. When such bonds have been outstanding, the state government has levied an ad valorem tax on all taxable property in Richland and Lexington counties, collected by the respective counties, for payment of the principal and interest.

### Auditorium Districts

The following districts, which may build, operate, or maintain auditorium facilities, were created by special act:

**Greenville Arena District.**<sup>4</sup> This district is governed by a board of trustees appointed by the Governor on recommendation of the Greenville County legislative delegation. The district may issue bonds, fix charges, and levy ad valorem taxes.

**Spartanburg Memorial Auditorium District.** This district is governed by a 13-member board appointed by the Spartanburg city council; the Spartanburg County council; and a joint committee consisting of representatives of the city, county, and district governing bodies; plus two ex officio members from the city and county councils. The district may fix and collect charges, accept grants, and issue bonds.

### Drainage Districts

South Carolina statutes authorize the following types of drainage districts to provide drainage of farmlands and to reclaim swampland:

**Drainage districts (1920 Law).** These districts are created by the court of common pleas on petition of landowners and after referendum. An elected board of supervisors governs each district. The district may levy benefit assessments and issue bonds.

**Levee or drainage districts (1911 Law).** These districts may be created by the clerk of the court of common pleas on petition of landowners. An elected board of drainage commissioners governs each district. The district may issue bonds and levy benefit assessments.

### Electric Lighting Districts, Fire Districts, Sewer Districts, and Water Districts

A general law provides for the creation upon petition and subject to referendum of these four types of districts in any portion of a county not included in any incorporated city or town. Statutory provisions allow some districts to provide water, sewerage, and fire protection in areas outside of the district. The functions performed by these districts vary according to the provisions of the specific authorizing legislation, but may include electric power, fire protection, sewerage, and water supply with some fire protection districts also authorized to provide emergency medical services. An elected board of commissioners governs each district. The districts may issue bonds after referendum, and may fix and collect charges for services. If the income of the district is insufficient to meet expenses, the district may levy ad valorem taxes with the approval of the county supervisor. Similar provisions apply to the Western Carolina Regional Sewer Authority, founded in 1925, which provides wastewater treatment services in a four-county area.

<sup>4</sup>The Greenville Arena District, prior to the 2002 Census of Governments, was known as the Greenville Memorial Auditorium District.

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Districts and authorities with similar provisions as to financing were created also by special acts of the general assembly prior to the enactment and implementation of home-rule legislation. Some districts created prior to home-rule legislation are authorized by law to levy ad valorem taxes. Such districts continuing to operate without modifications allowed by statute as described below generally have governing bodies appointed by the Governor on local recommendation. Under one statute, voters have the option only of converting the district governing body from an appointed board to an elected board. Under a second statute, voters may opt either to designate the district as an independent district with an elected board or to designate the district as one fiscally dependent on the county government with an appointed board. A third option is for the district function to be absorbed by the county following an act of the general assembly and subject to referendum.

Because of the varying provisions in specific authorizing legislation, not all of these districts are counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Gaffney Board of Public Works**

This board was established by a special act to provide electric power, sewerage, and water supply to Gaffney and to the surrounding areas of Cherokee County. The board is elected and may fix charges. The town of Gaffney, subject to voter approval, issues bonds to finance projects of the board; the town must hold the bond election if requested to do so by petition of voters or by action of the board.

Other boards of public works in South Carolina are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Gas Authorities**

These authorities are created by special acts to provide natural gas service, but provisions for each authority are similar. A board appointed by the Governor governs each authority. The authority may issue revenue bonds and fix and collect charges for gas sold.

General legislation effective in 2003, allows two or more special purpose districts created for the principal purpose of furnishing natural gas, following resolution, to form a joint agency for the purpose of planning, financing, constructing, owning, operating, etc., a project. The joint agency is governed by a board of directors appointed by the governing body of each member of the joint agency. A joint agency may issue revenue bonds; may establish and collect rents, rates, fees, and charges; and may accept grants and gifts. For statistical purposes, these joint agencies will be treated as special districts.

#### **Greater Greenville Sanitation District**

Created by special act, this district provides sanitation facilities such as refuse, garbage, and trash collection in

specified areas. A board of commissioners appointed by the Governor governs the district. The district may charge collection fees, levy taxes, and issue general obligation bonds.

#### **Hartsville Community Center Building Commission**

This commission was created by a special act to provide for a community center. The commission is appointed by the Governor upon recommendation of the Darlington County legislative delegation. The commission may fix and collect charges for the use of its facilities. Darlington County issues bonds for the commission upon voter approval.

#### **Hospital Districts**

Hospital districts are established by special acts to provide, operate, and maintain hospitals, but with substantially uniform provisions for each district. A board appointed by the Governor on the recommendation of the county council or legislative delegation governs each district. The districts may issue bonds upon voter approval, fix and collect rates, and determine the amount of ad valorem tax to be collected by the county to pay principal and interest on bonds.

Following implementation of 1975 home-rule legislation, statutory powers and functions of public service districts remained with the districts and authority to modify those powers remained with the state general assembly. The governing body of any hospital district, however, subject to referendum, is authorized to transfer assets, properties, and responsibilities to another entity and to dissolve the district.

#### **Housing Authorities**

Four types of housing authorities to provide assisted housing and development projects are authorized in South Carolina—city, county, regional, and consolidated housing authorities. An individual municipality or county may establish a housing authority on resolution of the city council or the county legislative delegation or on petition of residents. Similarly, two or more contiguous counties may establish a regional housing authority, and two or more municipalities may form a consolidated housing authority. The city council of the municipality (in the case of city housing authorities) or the county senators (in the case of consolidated, county or regional housing authorities) appoint the housing authority commissioners. The authorities may issue bonds, establish charges for the use of facilities, and accept grants and contributions from the federal government.

#### **Joint County Fire Districts**

Established by special acts, these joint county districts have substantially similar operating provisions. The board may be elected or appointed. All are authorized to levy,

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sometimes referred to as “specify,” ad valorem taxes which are collected by the respective counties. Four such districts currently exist:

- Murrell’s Inlet-Garden City Fire District (Georgetown and Horry counties)
- Pelham-Batesville Fire District (Greenville and Spartanburg counties)
- Gowensville Fire District (Greenville and Spartanburg counties)
- South Lynchies Fire District (Florence and Williamsburg counties)

### **Joint Municipal Electric Power and Energy Agencies**

These agencies may be established under general law upon the resolution or by ordinance of the governing bodies of two or more municipalities to ensure adequate, reliable, and economic supply of electric power and energy. Joint agencies created under this law are not authorized to distribute or sell electric energy or service to retail customers. A board of directors appointed by the governing body of each member municipality governs each agency. The agencies may fix rates and charges, and may issue revenue bonds.

The Piedmont Municipal Power Agency, incorporated in 1975, was created under this act. The agency has an ownership interest in the Catawba Nuclear Station and provides wholesale electric service to ten member municipal utilities in the upstate of South Carolina. Piedmont Municipal Power Agency and the North Carolina Eastern Municipal Power Agency jointly own the Catawba 2 nuclear power plant; operation of the plant is contracted out to a private operator.

### **Joint Municipal Water Systems**

These systems are created by resolution or ordinance of two or more counties, towns, or cities, or combination thereof. These systems may acquire and operate any water treatment system or water distribution system and may sell water at retail and at wholesale. A 1999 amendment authorizes the organization of joint systems for the purpose of creating a financing pool. A board of commissioners, one appointed by the governing body of each participating government, governs each system. The systems may fix rates, rents, and other charges, and may issue revenue bonds.

The Lake Moultrie Water Agency comprised of Berkeley County and the cities of Goose Creek, Moncks Corner, and Summerville was formed under this legislation. All facilities for the treatment and distribution of wholesale water are owned and operated by the South Carolina Public Service Authority (Santee Cooper), a state agency, as the Santee Cooper Regional Water System. All financial and employment activity related to this water agency are

accounted for in activities of the four local governments and those of the authority. The Lake Marion Water Agency, projected to begin operation in 2006, once operational, will operate in the same fashion with all facilities owned and operated by the South Carolina Public Service Authority. During startup and construction, financial activity will be reported as that of the Lake Marion Water Agency.

### **Laurens County Water and Sewer Commission**

This commission was created by the 1994 consolidation, authorized by county ordinance, of two separate districts for water distribution and sewerage previously established in 1972 by special acts. The consolidated district is responsible for operation of the retail water distribution system, the development of water resources, the distribution of wholesale water, and the protection of water quality. The commission is appointed by the Governor on recommendation of the county governing body. The commission may set rates and collect fees and may issue revenue bonds.

### **Old Abbeville District Historical Commission**

This commission was authorized under a special act to preserve and maintain properties of architectural or historical value in Abbeville, Greenwood, and McCormick counties. The commission consists of nine members, six of whom are appointed by the Governor on recommendation of the three county legislative delegations plus the chairmen of the three county historical societies serving ex officio . The commission may fix and collect fees, receive state and federal grants, and borrow money. Created to receive a historic property that was to be operated as a museum, the commission has since transferred the property to the state government and depends largely on grants to fund history related projects. The commission was listed under recreation districts in the 1997 organization description.

### **Public Service Districts and Metropolitan Districts**

These districts, created by special acts prior to implementation of 1975 home-rule legislation, have substantially uniform provisions in most instances. The functions performed by districts of these two types vary according to the provisions of the specific authorizing legislation; examples of functions performed include fire protection, street lighting, sewerage, solid waste disposal, and water supply. A board of commissioners, usually appointed by the Governor on recommendation of the county legislative delegation, governs each district. The districts may levy ad valorem taxes, fix charges, and issue bonds after referendum.

Following implementation of 1975 home-rule legislation, statutory powers and functions of public service districts remained with the districts and authority to modify those powers remained with the state general assembly. Acts to

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dissolve districts or to transfer the function to the county government are subject to referendum within the district. Since implementation of home-rule legislation, some districts previously classified as special districts have become dependent activities of the county governments.

Districts of this type that are governed by the county council are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Recreation Districts**

A number of recreation districts to provide, operate, and maintain recreational facilities have been established by special acts; similar provisions apply to each. A board appointed by the Governor on recommendation of the county legislative delegation, or by the county council, or both governs each district. The district board may impose user charges and accept grants. Some individual districts may also levy ad valorem taxes and issue bonds.

Those recreation districts that lack substantial fiscal autonomy (i.e., the power to set their own budgets or to receive revenues other than grants or appropriations) are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Redevelopment Authorities to Acquire and Dispose of Federal Military Installations**

These authorities to redevelop former military bases are created by an executive order of the Governor, or by a joint resolution of affected counties, and municipalities. They are governed by boards appointed by state, county, and municipal authorities. The authorities may collect fees, and charges and issue revenue bonds. The Myrtle Beach Air Base Redevelopment Authority, and the Charleston Naval Complex Redevelopment Authority were created under this law.

The state of South Carolina classifies both authorities as being jointly governed by the state government and by the associated local governments. Previously classified as a special district, the Charleston Naval Complex Redevelopment Authority has been reclassified as dependent on the state government. A majority of the land from the naval base is being converted to uses of the South Carolina Ports Authority.

### **Regional Health Service Districts**

Districts to build, maintain, and equip health care facilities or nonprofit hospitals are created by ordinance of the governing bodies of one or more counties or any municipality or municipalities within their boundaries. A board of directors appointed by the member governments governs each district. The districts may accept grants, impose service charges, and issue bonds.

### **Regional Transportation Authorities**

These authorities to provide transit service are established by resolution of the governing bodies of any two or more local governments within a state-defined regional transportation area. The authority governing body must have a minimum of five members and consists of members who may be elected officials of the member local governments and who are appointed by each member local government and also up to three members appointed by the county legislative delegation, if provided for in the agreement. Additional contiguous cities and counties may join. The authorities may set rates and fares and may issue revenue bonds. They may operate transit service or lease the system to a private firm for operation under contract.

### **Richland-Lexington Riverbanks Park District**

This district, established by special act, provides for a park and zoo in Richland and Lexington counties. A seven-member board of commissioners, of which two are appointed by the Richland County council, two by the Lexington County legislative delegation, two by the mayor and city council of Columbia, and one by all of the appointing authorities acting together, governs the district. The district may accept grants, set and collect charges, issue bonds, and levy ad valorem taxes. This district was listed under recreation districts in 1997.

### **Rural Community Water Districts**

These districts are formed by petition of landowners to the county governing body, and voter approval. They are governed by boards appointed by the Governor on the recommendation of the county legislative delegation. A district may fix and collect user fees and charges, and issue revenue bonds. Several of these districts were created by special act under similar provisions.

### **Soil and Water Conservation Districts**

These districts are created by the department of natural resources on petition of landowners, after local referendum. A five-member board of commissioners, two appointed by the department and three elected, governs each district. The districts may accept grants and require contributions from benefited landowners.

In addition, special legislation provides for the establishment of watershed conservation districts by a soil and water conservation district on petition and after local referendum. An elected board of directors governs each watershed conservation district. If certain conditions are met the governing body may be appointed by the soil and water conservation district, and county governing body if approved by the voters. The district may levy taxes and issue bonds with voter approval. The district's budget is subject to the approval of the soil conservation district creating it. For census purposes, watershed conservation

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districts are classified as dependent agencies of the establishing soil and water conservation districts, and are not counted as separate governments.

### **Tricounty Commission on Alcohol and Drug Abuse**

This commission was created by special act to aid in the prevention and control of alcohol and drug abuse in the counties of Bamberg, Calhoun, and Orangeburg. It is governed by a board appointed by the Governor on recommendation of the respective county legislative delegations. It may fix, and collect fees and charges, receive the proceeds of county alcoholic beverage taxes, and incur debt for capital expenditures. Revenues also include state block grant funds and appropriations passed through the three member counties. Other counties in the state provide alcohol and drug abuse services through the individual county governments. In the 1992 census, and earlier this entity was classified as a joint county agency.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in South Carolina that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion, rather than all, of a county and for which a tax may be levied against the assessed value of property in the area served.

**Connector 2000 Association, Inc. (state).** Created in 1996 to assist the South Carolina Department of Transportation in the financing, acquisition, construction, and operation of turnpikes and other transportation projects, primarily the project known as the Southern Connector in Greenville County, the association is authorized to collect tolls and to issue bonds.

**Savannah Lakes Regional Loan Fund (state).** Formed in 1990, this fund has a six-member board of directors consisting of three members from each of two state agencies, the Department of Commerce and the Jobs—Economic Development Authority. The fund maintains a revolving loan fund, originally capitalized by the state government, for the purpose of promoting economic development in the Savannah Lakes Region.

**South Carolina Education Lottery (state).** Established by special act in 2001, the lottery is governed by the nine-member South Carolina Lottery Commission of which three are appointed by the Governor, three by the president pro tempore of the senate, and three by the speaker of the house. Net revenues of the lottery are deposited in the education lottery account; appropriations from the account by the general assembly must be for educational purposes and for programs defined by statute. Appropriations are to supplement and not to supplant existing funds used for education. Lottery ticket sales began January 2002 and quarterly appropriations from the education lottery account began July 2002.

**South Carolina Public Service Authority (Santee Cooper Power) (state).** This authority, a public utility company established in 1934 by special act, provides electric power and, since 1994, wholesale water, and is responsible for reclamation on the Congaree, the Cooper, and the Santee Rivers. In addition to its other facilities for power generation, the authority is a joint owner of the V.C. Summer Nuclear Station in Fairfield County. The authority board consists of 11 directors appointed by the Governor; one from each congressional district, one each from the counties of Horry, Berkeley, and Georgetown; and two at large. The authority may issue revenue bonds and collect tolls and charges for use of its facilities and services.

**South Carolina State Housing Finance and Development Authority (state).** This authority, formerly named the South Carolina State Housing Authority, was created to coordinate the development of low-income housing in the state and to provide mortgage credit for low and moderate income housing. The authority governing board has nine members, including seven members appointed by the Governor, plus the Governor and the commissioner of health and environmental control or their designees in an ex officio capacity. The authority may accept grants and contributions, fix fees and charges, make mortgage loans, and issue revenue bonds.

**South Carolina Tourism Regions (state).** South Carolina is subdivided into 11 tourism regions, all associated with the South Carolina Department of Parks, Recreation and Tourism, for the purpose of promoting tourism in multicounty areas. These regions are funded almost totally by state funds, but also have authorization to seek grants and gifts from sources other than the state government. Revenues include a mandated share of the accommodations tax, state appropriations, departmental grants, and a share of the accommodations tax paid to counties and cities within a region’s boundaries. Five of the regions have local commissions, created by special acts, which have no fiscal autonomy and are appointed by the Governor on recommendation of the local legislative delegations:

- Low country and Resort Islands Tourism Commission
- Old 96 District Tourism Commission
- Pee Dee Tourism Commission

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Pendleton District Historical Recreational and Tourism Commission  
Santee Cooper Counties Promotion Commission

The Olde English District Commission, also created by special act and without fiscal autonomy, has members appointed by the county governing body, the legislative delegation, and planning and development board of each member county.

Five districts do not have a commission and are:

Capital City and Lake Murray Country  
Discover Upcountry  
Grand Strand and Myrtle Beach Area  
Historic Charleston  
Thoroughbred Country

In 1997, The Pendleton District Historical Recreational and Tourism Commission was included in the special district description for recreation districts.

**State Ports Authority (state).** This authority was established by special act to engage in the promotion, development, maintenance, and operation of the three seaports within the state (Charleston, Georgetown, and Port Royal) and one or more harbors on the Savannah River. The authority also is authorized to acquire or construct port related transportation components and to make provision for a seafood industrial port in Beaufort County. The board consists of nine members appointed by the Governor. The authority may collect charges and fees, accept state appropriations, and issue revenue bonds.

**South Carolina First Steps to School Readiness Board of Trustees (state).** Created in 1999 as a Section 501(c)(3) nonprofit corporation, this entity was created to carry out the objectives of The South Carolina First Steps to School Readiness Act and to lessen the burdens on government in implementing the act. The corporation is governed by a board consisting of 24 voting members, including the Governor serving as chair, who are either serving ex officio or are appointed by the Governor or leaders of the general assembly plus eight nonvoting members who serve ex officio. The board receives appropriated funds and may also accept gifts, bequests, and grants which may be partially designated by donors for specific counties and may be used for matching local funds. Local agencies providing services at the county level and known as “county first steps partnerships” are classified as county dependent agencies.

**Tobacco Settlement Revenue Management Authority (state).** Created in 2000 for the purpose of receiving tobacco receipts under the Master Settlement Agreement, issuing bonds of the authority secured by those tobacco receipts, and managing and disposing of the tobacco receipts for authorized purposes, the authority is governed by a five-member board comprised of the Governor

or designee, the state treasurer, the comptroller general, the chairman of the senate finance committee, and the chairman of the house ways and means committee, all serving ex officio. Revenues of the authority consist entirely of revenues from the Master Settlement Agreement. Four funds, two trust funds, and two nontrust funds were established within the office of the state treasurer to receive monies derived from the securitization of Phase I tobacco payments and any excess revenues after debt service and administrative costs of the authority.

**Healthcare Tobacco Settlement Trust Fund.** This fund is designated to receive 73 percent of the revenues plus any excess revenues of the authority. Only earnings on the principal may be appropriated for allowable healthcare expenditures, including \$20 million in fiscal year 2001 for an increase in the hospital base increase; the Seniors’ Prescription Drug Program; youth smoking cessation and prevention programs; newborn infants hearing screening initiatives; and disease prevention and elimination of health disparities.

**Tobacco Community Trust Fund.** This fund is designated to receive 15 percent of the revenues and is to be used for reimbursements to tobacco growers, tobacco quota holders, and tobacco warehousemen for actual losses due to reduced quotas since 1998. After reimbursements, the balance is to be held in escrow until June 30, 2012, and then transferred to the Healthcare Tobacco Settlement Trust Fund.

**Tobacco Settlement Economic Development Fund.** This fund is designated to receive 10 percent of the revenues. The first \$80 million is to be used for the South Carolina Water and Wastewater Infrastructure Fund and the next \$10 million in fiscal year 2001 only is to be used to assist in reducing the ad valorem tax on personal motor vehicles.

**Tobacco Settlement Local Government Fund.** This fund is designated to receive 2 percent of the revenues and is to be used for grants distributed to local governments within South Carolina.

Other examples include:

**State<sup>5</sup>**

Catawba Health District  
Charleston Naval Complex Redevelopment Authority<sup>6</sup>  
County health departments

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<sup>5</sup>Authorizing legislation for the Savannah Valley Authority (formerly Clarks Hill-Russell Authority), the South Carolina Railways Commission, and state highway commissioner districts was repealed in 1993. Authorizing legislation for the South Carolina State Family Farm Development Authority was repealed in 1988.

<sup>6</sup>The Charleston Naval Complex Redevelopment Authority was classified as a special district prior to 2002.

County disabilities and special needs boards<sup>7</sup>  
 Clemson Research Facilities Corporation  
 Education Assistance Authority  
 Educational Facilities Authority  
 Educational Television Commission  
 Governor's School for the Arts Foundation, Inc.  
 (endowment fund)  
 Health districts  
 Legacy Trust Fund  
 Medical University of South Carolina (component parts listing)  
 Medical University Facilities Corporation  
 Medical University Hospital Authority  
 Pharmaceutical Education and Development Foundation  
 University Medical Associates  
 Municipal health boards  
 Old Exchange Building Commission  
 Palmetto Seed Capital Corporation  
 Patriot's Point Development Authority  
 South Carolina Children's Trust Fund  
 South Carolina Infrastructure Facilities Authority  
 South Carolina Jobs-Economic Development Authority  
 South Carolina Research Authority  
 South Carolina Resources Authority  
 South Carolina Water Quality Revolving Fund Authority  
 The Citadel Trust, Inc.

## County<sup>8</sup>

Ambulance Districts  
 Ambulance districts formed by county ordinance  
 Allendale County Ambulance Service District<sup>9</sup>  
 Aiken Ambulance Service District  
 Chester County Ambulance District  
 Colleton County Ambulance District  
 ▪Horry County Ambulance Service Districts 1 and 2  
 Pickens County Ambulance Service District  
 Richland County Ambulance Service District  
 Anderson County Solid Waste Management Authority  
 Bridge districts—1922 law  
 ▪Community recreation special tax districts  
 County airport commissions and boards  
 County development boards  
 County economic development boards, commissions, and offices  
 County first steps partnerships  
 ▪County highway districts  
 County medical clinics

<sup>7</sup>County disabilities and special needs boards, prior to the 2002 Census of Governments, were called to as county mental retardation boards.

<sup>8</sup>Public libraries created by special acts no longer exist, having been replaced with a general law requirement for all county governments to provide public library services.

<sup>9</sup>Allendale County Ambulance Service District, prior to the 2002 Census of Governments, was classified as the only independent special district ambulance service district in South Carolina.

County transportation authorities  
 Darlington County Historical Commission  
 ▪Erosion districts  
 Fire protection service districts formed under general law  
 Fort Lawn Fire District  
 High Point Fire District  
 Old Fort Fire District  
 Human resources commissions  
 Joint agencies to provide for the processing and disposal of solid waste (county)  
 Lake Wylie Marine Commission (joint county with North Carolina—assigned to Mecklenburg County, NC)  
 Orangeburg-Calhoun Regional Medical Center (joint county)  
 Public libraries (single and multicounty)  
 Public service districts and metropolitan districts governed by county council  
 Recreation districts and commissions  
 ▪Community recreation special tax districts  
 Recreation districts and commissions lacking fiscal autonomy and created by special acts (county)  
 ▪Special police districts for unincorporated communities  
 ▪Special taxing districts

## Municipal<sup>10 11 12 13</sup>

Chapin Memorial Library (Myrtle Beach)<sup>14</sup>  
 Clinton-Newberry Natural Gas Authority  
 Municipal improvement districts  
 Improvement districts created under general law  
 Hartsville Parking, Beautification, and Business Improvement District  
 Joint agencies to provide for the processing and disposal of solid waste (city)  
 Municipal airport commissions and boards  
 Municipal public works commissions (except the Gaffney Board of Public Works)  
 Park and recreation boards (municipalities with 36,000 to 55,000 pop)

<sup>10</sup>The following recreation boards, created by special acts in 1957, no longer exist in Darlington County: Hartsville Township Recreation Board, LaMar Recreation Board and Society Hill Recreation Board. Darlington County government is responsible for providing recreation activities within the county boundaries. In the case of Hartsville, the city owns the facilities and the county provides the employees for recreation programs.

<sup>11</sup>In Lancaster County, the Park and Playground Commission for the city of Kershaw and the Park and Playground Commission for Heath Springs, both created by special legislation in 1953, no longer exist. The department of recreation for Kershaw is responsible for the operation of these facilities in Kershaw and the department of recreation for Lancaster County is responsible for the operation of these facilities in Heath Springs.

<sup>12</sup>In Oconee County, the Parks, Playgrounds, and Recreation Commission for Seneca, created by special legislation in 1964, no longer exists. The department of recreation for Seneca is responsible for the operation of these facilities.

<sup>13</sup>The Northwest Section Paving District (Charleston), created by a 1941 special act, no longer exists.

<sup>14</sup>Chapin Memorial Library in Myrtle Beach is the only municipal library in South Carolina.

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Park, recreation, facility acquisition corporations  
(municipalities over 50,000 pop)  
Nonprofit corporations financed by federal loans are clas-  
sified as private entities

South Carolina laws also provide for various types of local  
areas for election purposes and administration of justice.



# South Dakota

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South Dakota ranks 17th among the states in number of local governments, with 1,866 as of June 2002.

## **COUNTY GOVERNMENTS (66)**

There are no areas in South Dakota lacking county government. The county governing body is known as the Board of Commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,248)**

The (1,248) subcounty general purpose governments in South Dakota comprise (308) municipal (city and town) governments, and (940) township governments.

### **Municipal Governments (308)**

Municipal governments in South Dakota fall into three classes according to population size:

- First class—5,000 inhabitants or more
- Second class—500 to 4,999 inhabitants
- Third class—less than 500 inhabitants

All municipalities exist outside the area of any township.

Legislation enacted in 1972 provides that municipalities may adopt home-rule charters.

### **Township Governments (940)**

Township governments exist in 52 of the 66 South Dakota counties. In the 52 counties that have township governments, these governments do not cover the entire county area; municipalities and unorganized territory exist outside the area of any township. The governing body of township governments is a board of supervisors.

## **PUBLIC SCHOOL SYSTEMS (176)**

### **School District Governments (176)**

All school districts in South Dakota are counted as separate governments. South Dakota school districts operate at least a 13-year school program. A locally elected school board governs each district. School districts may levy excess taxes and may issue bonds. South Dakota school districts may also operate vocational schools.

### **Dependent Public School Systems (0)**

South Dakota has no dependent public school systems.

## **Other Educational Activities**

Community center “districts” located entirely in one school district are administered by the school district board, and are not counted as separate governments.

Cooperative educational service units to encourage cooperation and sharing of resources between school districts are created by agreement between two or more school districts. These units receive state and local contributions, but may not levy taxes or issue bonds. They are classified as joint activities of the participating school districts, and are not counted as separate governments.

Multidistrict vocational centers are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of fiscal year 2002, four multidistrict occupational-vocational centers were reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (376)**

South Dakota statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Ambulance Districts**

These districts to provide ambulance services are created by petition to, or resolution by, the county board of commissioners, after public hearing and voter approval. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds.

### **Community Center Districts**

Districts to provide a community hall may be established by the chairperson of the township or school district board on petition of the voters and after referendum. A board selected by and from the membership of the school district boards within the area governs each district. A community center district may determine its fiscal requirements, to be apportioned among the participating townships and school districts in proportion to population. A community center district lying entirely within one school district is not counted as a separate government. See “Public School Systems,” above. No community center districts were reported in existence as of June 2002.

### **Conservation Districts**

These districts are created by the state conservation commission on petition of the voters and after referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners and may accept county contributions.

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## **Consumers Power Districts**

These districts may be created by the circuit court on petition of the voters followed by a public hearing and referendum to provide electric energy. An elected board of directors governs each district. The district may issue bonds and fix charges for services or facilities.

## **County Road Districts**

Districts to pave and maintain roads in unincorporated areas are established by petition to the county commissioners after referendum. Two or more road districts may also form a consolidated road district if approved by the voters of each district. An elected board of trustees governs each district. The districts may levy taxes and special assessments, and may issue bonds.

## **Drainage Basin Utility Districts—1989 Law**

Districts to provide flood control projects are established by a joint powers agreement between any two or more counties or municipalities, after a public hearing. The district board includes two or more representatives selected by each participating government in accordance with the agreement creating the district. The district may impose utility fees and issue revenue bonds. No drainage basin utility districts were reported to be in existence as of June 2002.

## **Housing and Redevelopment Commissions**

A general law provides for the creation of these commissions by resolution of the municipal or county governing body. Members of the housing and redevelopment commission are appointed by the mayor or the chairperson of the board of county commissioners with the approval of the respective governing body. The commission may issue revenue bonds, acquire and dispose of property, collect rents, and accept grants.

## **Improvement Districts**

Districts to provide water and sewer systems, bridges and roads, parks, fire prevention, school buildings, convention facilities, waste disposal, parking facilities, or any combination of these facilities, are established by petition of landowners after public hearing and enactment of an ordinance by one or more boards of county commissioners. An elected board of supervisors governs each district. The districts may levy ad valorem taxes and special assessments, impose fees, and issue bonds.

## **Irrigation Districts**

Irrigation districts are created by the Board of Water and Natural Resources on petition of the voters and after hearing and referendum. An elected board of directors governs

each district. The district may levy special benefit assessments and issue bonds in amounts determined by the voters benefit assessments and issue bonds in amounts determined by the voters. Similar provisions apply to the Cendak Irrigation District, which was established pursuant to a 1985 special act.

## **Municipal Power Agencies**

Two or more cities may form an agency to generate and transmit electric power, by agreement of the participating parties of directors whose membership is determined by the agreement governs the agency. The agency may set rates and charges, accept grants, and issue revenue bonds.

## **Regional Airport Authorities**

Regional airport authorities may be created by resolution of one or more municipal or county governing bodies. A board of commissioners, appointed by the creating governments, governs each authority. The commissioners may issue revenue bonds and determine the amount of taxes to be levied.

## **Regional Emergency Medical Services Authorities**

Legislation for these authorities was repealed in 1996.

## **Regional Railroad Authorities**

Regional railroad authorities are established by agreement between two or more county or municipal governments, after public hearing, to provide railroad service. A board of commissioners, appointed by member governments in accordance with the establishing agreement, governs each authority. The authority may certify the amount of ad valorem taxes to be raised for its purposes, and may issue bonds.

## **Regional Recycling and Waste Management Districts**

Regional recycling and waste management districts are established by resolution of any two or more counties, municipalities, or portions of counties to provide facilities and services for the management of solid waste. The governing body consists of elected officials from local governments included in the district with one commissioner representing each participating county. The district may collect rates and charges and issue revenue bonds.

## **Rural Fire Protection Districts**

Rural fire protection districts may be established by the board of county commissioners on petition of the voters and after hearing and referendum. An elected board of directors governs each district. The district may certify the amount of ad valorem tax levies needed for its operations, and may issue bonds.

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### **Sanitary Districts Outside Corporate Limits**

Districts for sewage disposal may be created by the county commissioners on petition of voters and after referendum. An elected board of trustees governs each district. The district may issue bonds and levy ad valorem taxes and special assessments.

### **Translator Districts**

Districts for the electronic distribution of television signals (but not cable television systems) may be created by the county commissioners after hearing and referendum. A board of trustees appointed by the county commissioners governs each district. The board of commissioners of each county in the district, in proportion to population, appropriates the funds required by the district budget.

### **Water Development Districts**

Water development districts (formerly conservancy districts) may be established by the directors of the South Dakota Board of Natural Resource Development on petition of landowners after voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments in support of the conservation, development, and management of district water resources.

### **Water Project Districts**

Districts for the construction of water projects for the conservation, storage, distribution, and utilization of water may be created by a petition of landowners. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments and may issue bonds.

### **Water User Districts**

Districts for the conservation, distribution, storage, and utilization of water may be created by the state board of water and natural resources on petition of landowners. An elected board of directors governs each district. The districts may issue revenue bonds and may fix rates and charges.

### **Watershed Districts**

Watershed districts may be established by the supervisors of a conservation district on petition of landowners and after public hearing and local referendum. An elected board of managers governs each district. The districts may issue bonds and levy ad valorem taxes or special benefit assessments after referendum.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in South Dakota that have certain characteristics of governmental units, but that are classified in census statistics as

subordinate agencies of the state or local governments, or as private rather than governmental activities, and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

### **South Dakota Health and Educational Facilities**

**Authority (state).** This authority was created to finance construction of buildings for nonprofit health care and higher education institutions. The authority governing body consists of seven members appointed by the Governor. The authority may accept grants, gifts, contributions, and loans; fix rentals, fees, and other charges; make loans to participating institutions; and issue revenue bonds.

### **South Dakota Housing Development Authority**

**(state).** This authority was created to provide mortgage credit for low- and moderate-income housing. A board of seven commissioners appointed by the Governor governs the authority. The authority may receive gifts, grants, and appropriations; fix charges in connection with its loans; and issue revenue bonds.

Other examples include:

#### **State**

Airline Authority  
Black Hills Forest Fire Protection District  
Petroleum Environmental Compliance Authority  
South Dakota Building Authority  
South Dakota Economic Development Finance Authority  
South Dakota Municipal Facilities Authority  
South Dakota Railroad Authority  
South Dakota State Cement Plant Commission  
Value Added Finance Authority

#### **County**

Area jail or juvenile detention facility compacts (2 or more counties)  
County toll bridge commissions  
Drainage districts—1923 law  
Drainage districts—1985 law  
Interstate drainage districts—1917 law  
Zoning districts

#### **Municipal**

Business improvement districts  
City toll bridge commissions  
Convention hall benefit districts  
Municipal urban renewal agencies  
Park districts  
Parking districts  
Sewer districts  
Zoning districts

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**Private associations**

Cooperative grazing districts and water users associations are classified, for census purposes, as private cooperatives, and are not counted as governments.

South Dakota laws also provide for various types of local areas for election purposes and administration of justice.

# Tennessee

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Tennessee ranks 31st among the states in number of local governments, with 930 as of June 2002

## **COUNTY GOVERNMENTS (92)**

The entire area of the state is encompassed by county government except for the former counties of Davidson, Moore, and Trousdale. In 1963, Davidson County and the city of Nashville were consolidated to operate as one government, designated the Metropolitan Government of Nashville and Davidson County. In 1988, Moore County and the city of Lynchburg were consolidated to operate as one government, designated the Metropolitan Government of Lynchburg and Moore County. Most recently, in 2001, Trousdale County and Hartsville consolidated to operate as a metropolitan government designated the Hartsville/Trousdale County Government. Although the three metropolitan governments are classified under Tennessee law both as counties and as municipalities, they are each counted only once in census statistics on governments—as municipal governments.<sup>1</sup> The “general service districts” (covering the entire county area of Davidson, Moore, and Trousdale Counties, the “urban service districts” (covering the densely-populated portions of Davidson, Moore, and Trousdale Counties), plus any special service districts that may be created in Trousdale County are not counted as separate governments.

In Tennessee counties not having adopted a metropolitan form of government, the governing body is designated the county legislative body. Effective July 1, 2003, the county executive will be designated the county mayor in all counties not having a metropolitan form of government.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (349)**

### **Municipal Governments (349)**

The municipal governments in Tennessee—cities and towns—usually operate under special charter. There are no differences in legal powers or status that would affect their classification for census purposes. The minimum population requirement for incorporation is 1,500. The

<sup>1</sup>Six cities located within the area of the Metropolitan Government of Nashville and Davidson County continue to exist as separate governments: Belle Meade, Berry Hill, Forest Hills, Goodlettsville, Lakewood, and Oak Hill. Each of these six cities is counted as a municipal government in census statistics on governments.

Metropolitan Government of Nashville and Davidson County, the Metropolitan Government of Lynchburg and Moore County, and the Hartsville/Trousdale County Government are each counted only once for census purposes—as municipal governments.

### **Township Governments (0)**

Tennessee has no township governments.

## **PUBLIC SCHOOL SYSTEMS (139)**

### **School District Governments (14)**

Only the “special” school districts in Tennessee are counted as governments. These districts were established by the general assembly prior to April 30, 1982, by separate acts but with substantially uniform provisions for each district. The method of selection of the school board and the maximum rate of taxation for each district are set by the legislation creating the districts.

### **Dependent Public School Systems (125)<sup>2 3</sup>**

Tennessee statutes authorize the following types of dependent public school systems:

Systems dependent on county governments (92):

County school systems

Systems dependent on municipal governments (33):

Municipal school systems

School systems comprised of multiple counties are authorized, but none exist.

Each of the 92 county school systems is administered by an elected county board of education. Since the fiscal requirements of the county school systems are reviewed and provided for by the county legislative body, county school systems are not counted as separate governments.

Provisions governing the 33 city school systems are specified in the city charters. They are governed by elected boards of education. Since the fiscal requirements of the

<sup>2</sup>The Chattanooga City School District merged with the Hamilton County School District effective July 1, 1997. Gibson County Special School District and Gibson County School District both are included in this count.

<sup>3</sup>The Trousdale County School District was reclassified as a municipal dependent school system, Hartsville/Trousdale County School District, following formation of the consolidated Hartsville/Trousdale County Government effective January 1, 2001.

city school systems are reviewed and provided for by the city governing body, city school systems are not counted as separate governments.

#### **SPECIAL DISTRICT GOVERNMENTS (475)<sup>4 5 6 7</sup>**

Tennessee statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities—Metropolitan, Municipal, and Regional**

Three types of airport authorities are authorized under state statutes:

**Metropolitan Airport Authorities** may be created by any city or metropolitan government having a population of 100,000 or more or by any county having such a city following public hearing and upon resolution of the governing body and approval of its executive. Additional municipalities may be included as “participating municipalities.” Counties having a population in excess of 700,000, even if a metropolitan government is formed (Shelby County), are ineligible to form a metropolitan airport authority. The board of commissioners is appointed by the executive officer of the creating municipality and approved by its governing body. Some metropolitan airport authorities may be authorized by the creating municipality to exercise the powers of an industrial development corporation.

**Municipal Airport Authorities** may be created by any city or town by ordinance of the governing body or by any county upon resolution of the governing body. The governing body consists of a minimum of five commissioners appointed by the governing body of the creating government. Governments eligible to form metropolitan airport authorities may not form municipal airport authorities.

**Regional Airport Authorities** may be created by two or more municipalities by resolution of the governing body of each or by one or more municipalities and one or more counties by resolution of the governing body of each.

<sup>4</sup>The Northwest Tennessee Development Agency no longer exists.

<sup>5</sup>Municipal power districts, although still authorized by statute, have been dropped from the local government description. Legislation for these districts, passed in 1935 with amendments in 1950, was a part of the rural electrification effort. Approval for districts was provided by the Tennessee Rural Electrification Authority. No special districts formed under this law currently exist.

<sup>6</sup>Sanitary districts, although still authorized by statute, have been dropped from the local government description. Legislation for these districts, passed in 1901 with amendments in 1932, has been superceded by more current health and environmental legislation.

<sup>7</sup>The West Fork Drakes Creek Dam and Reservoir Interstate Authority, authorized in Tennessee in 1989, to allow the construction of a dam and reservoir in Simpson County, Kentucky and in Sumner County, Tennessee has not existed in Tennessee since 1992. The dam and reservoir, as authorized, were not constructed. Statutes creating the interstate authority will terminate in Tennessee June 30, 2005.

Municipalities are required to advertise and conduct public hearings prior to passage of any ordinance or resolution for creation of an authority. Authorities formed by two or more municipalities have a governing body consisting of one commissioner appointed by each creating governing body plus one commissioner appointed by the Governor if necessary to have an odd number of commissioners. Authorities formed by a combination of municipalities and counties have a governing body consisting of two commissioners appointed by each creating government plus one additional commissioner appointed either by the existing commissioners or by the Governor in the event the existing commissioners cannot reach an agreement.

Airport authorities may issue revenue bonds, accept federal and state aid, and impose fees, rentals, and charges for use of facilities.

Airports owned and operated by a single county or municipal government are classified as dependent activities of those governments.

#### **East Tennessee Regional Agribusiness Marketing Authority**

Created by special act in 1998 for the purpose of establishing and operating a market to serve farmers and citizens of the region and furthering the economy and growth of agriculture in the region, the authority board of directors is comprised of the county mayors (or their designees) of 12 counties plus two nonvoting members, the commissioner of agriculture and the dean of the University of Tennessee agricultural extension service (or their designees). The authority may accept gifts, grants, and appropriated sums from member counties and may issue revenue bonds, subject to review by the state division of bond finance and approval of the state funding board.

#### **Energy Acquisition Corporations**

Persons who are qualified voters and taxpayers of two or more municipalities may form an energy acquisition corporation upon application to the governing bodies of the municipalities and subject to the resolution of each. The board of directors, nominated and elected by the governing bodies of associated municipalities, may include a resident of each associated municipality; however, all board members must be duly qualified electors and taxpayers of one or more of the associated municipalities. Such corporations were authorized following the deregulation of natural gas in 1993 for the purpose of acquiring, financing, and managing supplies of natural gas and other gas fuels for the public utilities of all associated municipalities and for other contractual customers within or outside of the state. Subsequent amendment included electrical power in anticipation of possible, but as yet unrealized, changes in Tennessee Valley Authority (TVA) control of electrical power generation and management in Tennessee. Such corporations are authorized to contract with

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other such corporations within or outside the state. Revenues include fees and charges. Bonds may be issued upon approval of the governing bodies of associated municipalities on whose behalf the bonds are being issued.

An energy acquisition corporation formed on behalf of a single municipality is classified as a component unit of that municipality. Such single municipality corporations may also perform services for other customers on a contractual basis.

#### **Four Lake Regional Industrial Development Authority**

Created by special act for the purpose of developing the resources of the counties of Macon, Smith, Sumner, Trousdale, and Wilson, the authority is governed by a board of directors consisting of county executives, mayors, members of the industrial development boards, a gubernatorial representative, one representative of a member of Congress, a member of the state senate, and a member of the state house of representatives. The authority is authorized to construct and/or operate any public works project within the region, subject to approval of the county or municipality where located. The authority may receive contributions from the participating governments, and may issue revenue bonds. The authority is also authorized to issue general obligation bonds in conjunction with the state of Tennessee, subject to approval by the state funding board and the general assembly; an ad valorem tax collected by the state may be required for such bond issues

#### **Housing Authorities**

Tennessee laws provide for four types of housing authorities—county, municipal, consolidated, or regional. An individual county or municipality may establish a housing authority on petition of residents to the county court or city council, after public hearing. Similarly, two or more municipalities may establish a consolidated housing authority, and two or more contiguous counties may establish a regional housing authority. Housing authority commissioners are appointed by the mayors of municipalities or the county legislative bodies. Housing authorities may initiate projects subject to approval of the governing body of all governments participating in the housing authority. The authorities may issue bonds and establish and collect rentals for use of authority facilities.

Housing authorities in Tennessee may also carry out redevelopment projects. Any authority engaged in redevelopment projects is authorized to adopt or amend a redevelopment plan so that it contains a tax increment financing (TIF) provision, subject to approval of the governing body of the taxing authority that will be responsible for transferring tax revenues to the housing authority. In such instances, future tax revenues in excess of the prior base

assessment rate shall be allocated to the housing authority for payment of principal and interest on project bonds or other indebtedness. The Knoxville Community Development Corporation and the Metro Development and Housing Agency in Nashville operate also as redevelopment agencies under the housing authority law.

#### **Joint Port Authorities<sup>8</sup>**

Two or more counties, cities, or towns or any combination may, following hearing and resolution of each, jointly form a port authority. An eight-member board of commissioners, the representation equally divided among the member governments, is appointed by the executive officer and approved by the governing body of each member government. Port authorities may establish and charge fees, rentals, and other charges for the use of facilities or services and may issue revenue bonds. Some port authorities have been authorized by special acts subject to local government approval by resolution.

Port authorities formed by a single county or city, either under general legislation or by private act of the general assembly, are classified as a dependent activity of the county or city government.

#### **Railroad or Rail Service Authorities**

Under general law, rail authorities may be created by resolution of a municipal or county governing body or any combination of municipalities and/or counties. A board of directors composed of representatives of participating governments governs each authority. Authorities are established to provide for continuation of rail service on spurs or other nondirect track routes that have been abandoned by large freight haulers within the area of the governments establishing the authority. Authorities may fix rents, rates, tolls, fees, and charges, and may issue revenue bonds and are authorized to transport people, goods, and merchandise. The Nashville and Eastern Rail Authority, in addition to providing freight service, will have the first of five planned light rail commuter routes, using existing track, in operation by 2005.

The North Central Tennessee Railroad Authority, the South Central Tennessee Railroad Authority, and the Tri-County Railroad Authority were created by special acts to provide for the continuation of rail services on lines formerly served by private railroads. A board of directors composed of representatives of the participating cities and counties governs each authority. The directors may accept local and federal grants, establish tolls and rentals, and issue revenue bonds. The North Central Tennessee Railroad Authority has not been reported as being in operation.

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<sup>8</sup>The Tennessee River Four-County Port Authority, authorized by legislation in 1980, subsequently dissolved in 1987.

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## River Basin Development Authorities<sup>9</sup>

### Beech River Watershed Development

**Authority**—governed by a eight-member board of directors, including five gubernatorial appointments, the county executives of Decatur and Henderson Counties ex officio, and the commissioner of environment and conservation ex officio.

**Carroll County Watershed Authority**—governed by a six-member board of directors appointed by the Governor.

**Chickasaw Basin Authority**—governed by a board of directors consisting of the county legislative body chairpersons or their designees, elected officials from Memphis and Shelby County or their representatives, and representatives of the soil conservation district of each member county. As of 1996, this authority had no separate fiscal activity; grants to the authority are administered by Shelby County.

### Sequatchie Valley Planning and Development

**Agency**—serves a region including Bledsoe, Marion, Rhea, Grundy and Sequatchie counties. The agency is governed by a board of directors comprised of the county executive of each member county or a designee, one gubernatorial appointment from each county, one member selected by the mayors of cities and towns within the region, and one member appointed by the Governor from the Governor's staff or cabinet.

**Tellico Reservoir Development Agency**—governed by a nine-member board of directors, including the three county executives of Monroe, Loudon, and Blount counties, and two appointees from each county appointed by the county executive with advice and consent of the county commission.

### Tennessee Duck River Development

**Agency**—governed by a board of directors consisting of representatives of each of the five counties (Coffee, Bedford, Hickman, Marshall, and Maury counties), two county executives, a member of the Governor's staff or cabinet, two mayors, and two at large members, all designated by the Governor.

These authorities may receive contributions from the participating governments, and may issue revenue bonds.

## Soil Conservation Districts

Soil conservation districts are created by the state soil conservation committee on petition of landowners and after hearing and referendum. The governing body of each

district consists of three elected supervisors and two appointed by the state committee. The districts may require contributions from benefited landowners and may accept federal and state contributions.

## Solid Waste Authorities

Solid waste authorities may be created by one or more counties and municipalities. The board of directors may be the same board as that of the municipal solid waste region or may be appointed by the member counties and municipalities. Authorities may fix, and collect fees for services, and may issue revenue bonds.

## Technology Corridor Development Authorities

### Tennessee Technology Corridor Development Authority (TTCDA)

A private act passed by the general assembly in 1983 both created the authority and established boundaries of the technology corridor that extends from Knoxville through Knox County to Oak Ridge in Anderson County. Implementation of the act required concurrence by the Knox County Commission and an ordinance by the commission to create a high technology zoning overlay. The authority is charged with developing and administering a comprehensive development plan for the technology corridor. A seven-member board is appointed, one member by the Governor, five members nominated by the Governor and confirmed by the Knox County Commission, and one member who is a current Knox County commissioner. Revenue consists principally of grants and development review fees. In 1999, operations of the TTCDA were turned over to the Knoxville-Knox County Metropolitan Planning Commission.

### The Blount County Technological Corridor Development Authority

, created by a private act of the general assembly in 1986 and no longer in existence, was responsible for early development plans of the Pellissippi Parkway extension. The Pellissippi Parkway, a major thoroughfare through the Tennessee Technology Corridor, connects Knoxville and Oak Ridge in Anderson County. The parkway extension, originally approved by the general assembly in 1986 and as yet incomplete, currently extends the parkway from Knoxville to Alcoa in Blount County. The complementary technology overlay zone in Blount County, authorized by the 1986 act, was not created.

## Utility Districts

Utility districts may be created in the territory of one or of multiple counties by the county mayor or county mayors of such counties following petition of landowners and public hearing. Utility districts to provide water service, sewer and also sewage disposal, garbage collection and disposal, street lighting, parks and recreational facilities, gas supply and storage, fire protection, police protection

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<sup>9</sup>The Obion-Forked Deer Basin Authority, previously an independent agency from 1976 to 1996, under Chapter 890 of the Public Acts of 1996 was renamed the West Tennessee River Basin Authority and placed under the administrative control of the Department of Environment and Conservation effective July 1, 1996. Powers, duties, obligations, and functions of the Elk River Development Agency were transferred to the Tennessee Department of Environment and Conservation July 1, 1996.



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through contractual arrangements, transit, transmission of industrial chemicals or natural gas by pipeline, and community antenna television facilities or combinations thereof may be created. The board of commissioners may be appointed or elected as specified in statutes or in special acts. Utility districts may fix rates, fees, and charges, and may issue revenue bonds.

### **Watershed Districts**

Watershed districts are established by the state soil conservation committee on petition of landowners and after local referendum. An elected or appointed board of directors governs each district. Watershed districts receive revenue from grants, gifts, and appropriations from any source and from special assessments. A watershed district may issue revenue bonds. Ad valorem tax levies, however, may be made only by special act of the general assembly.

### **Water and Wastewater Treatment Authorities**

These authorities are established by resolution of the governing body of any city, metropolitan government, or county government, after public hearing. A five-member board of commissioners is appointed by the executive of the creating government with the approval of the governing body of the creating government. If more than one government is participating in the authority, the executive officer of each participating government appoints one additional member. The board may fix service charges and issue revenue bonds. Some of these authorities have been created by special act.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Tennessee that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these agencies are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**Human resource agencies (state).** Created in 1973, originally there were nine, but now only seven, that locally deliver services of state human resource programs in multicounty areas. The agencies are governed by a board comprised of local elected officials. Nearly all revenue consists of federal block grant funds and state appropriated funds that pass through the Tennessee Department of Human Services; however, agencies also receive some direct federal grants and local contributions. The Upper East Tennessee Human Development Agency predates the

1973 legislation, but is the designated human resource agency for its eight-county area and is classified by the state of Tennessee as a quasi-public nonprofit agency.

**Industrial development corporations (county or municipal).** General law authorizes the creation of public corporations to facilitate and finance industrial, commercial, recreational, and pollution control facilities, upon application of three or more persons to the county or municipal governing body. A board of directors, appointed by the county or municipal governing body, governs each corporation. Industrial development corporations may charge rents and may issue revenue bonds. In addition, the parent county or municipal government may, upon voter approval, issue general obligation bonds on behalf of the corporation. Any excess net earnings of the corporation are transferred to the creating government.

### **Tennessee Housing Development Agency (state).**

This agency promotes the production and ownership of low and moderate income housing by providing construction loans and mortgage credit. The governing body is a board of 19 members, of whom 12 are appointed by the Governor; one each is appointed by the speaker of the senate and the speaker of the house of representatives; plus the state treasurer, the comptroller of the treasury, the commissioner of finance and administration, the secretary of state, and a staff assistant to the Governor. The agency may fix charges in connection with its loans, accept gifts, receive state and federal grants, and issue revenue bonds.

**Tennessee Technology Development Corporation (state).** Created under 1997 legislation, the corporation is to assist in developing a technology-based economy in the state. The corporation is governed by a 24-member board of directors with 21 members representing both the private and public sectors who are appointed by the Governor and leaders of the general assembly plus the commissioner of economic and community development and two members of the Tennessee science and technology advisory council. The corporation may receive money from any source and may borrow money.

**Tennessee State School Bond Authority (state).** This authority was established to finance building projects for the state’s universities and also issues bonds as part of a federal government program to finance loans to qualifying K-12 schools in the state. The governing body consists of designated state officials, with the Governor serving as chair. The authority may fix and collect charges and rentals, issue revenue bonds, and accept gifts, grants, or loans.

Other examples include:

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## State<sup>10</sup>

Certified Cotton Growers' Organization  
Community service agencies  
Development districts  
Local neighborhood development corporations<sup>11</sup>  
Regional libraries  
Tennessee Child Care Facilities Loan Guarantee Corporation  
Tennessee Industrial Development Authority  
Tennessee Industrial Finance Corporation  
Tennessee Local Development Authority  
Tennessee State Veterans' Homes Board  
Tennessee Student Assistance Corporation  
Tennessee Tollway Authority<sup>12</sup>  
West Tennessee River Basin Authority

## County<sup>13 14 15</sup>

County airports  
County electric distribution agencies  
County industrial development corporations and boards  
County libraries  
Drainage and levee districts  
Economic development commissions  
Emergency communications districts (county)  
Fire departments and districts  
Gibson County Water Projects Authority  
Health, educational and housing facility corporations  
Hospital districts and authorities  
Metropolitan hospital authorities (Shelby County)

<sup>10</sup>The Tennessee Rural Electrification Authority, created in 1935, no longer exists; however, legislation creating and governing the authority has not been repealed. The Tennessee Neighborhood Development Corp was repealed effective July 1, 2001. The Tennessee Growth Fund was repealed effective July 1, 2000. The Tennessee Commodity Producer Indemnity Corporation was repealed effective July 1, 1997. The Tennessee Competitive Export Corporation was repealed effective July 1, 2000. The Tennessee Ocoee Development Agency was repealed effective April 11, 2001.

<sup>11</sup>Acts 2001, chapter 415 that abolished the Tennessee Neighborhood Development Corporation amended statutes governing local neighborhood development corporations so that any such corporations existing on July 1, 2001, shall continue to exist until dissolved or abolished by statute.

<sup>12</sup>The Tennessee Tollway Authority was abolished effective July 1, 2002, the beginning of fiscal year 2003.

<sup>13</sup>The Hamilton County Park and Recreation Commission created by private acts of 1939, chapter 341 was repealed by private acts of 1941, chapter 156, section 4. The private acts of 1941, chapter 156 provided for county government reorganization and gave the newly created county council direct authority for a number of county activities including parks and recreation.

<sup>14</sup>Regional libraries, previously classified as dependent activities of the member county governments, were transferred to the Tennessee Department of State effective July 1, 1999.

<sup>15</sup>Road improvement districts, although still authorized by statute, have been dropped from the list of county dependent activities. Legislation authorizing such districts was passed in 1919 with amendments in 1932.

Metropolitan libraries (county)  
Parking authorities  
Port authorities (single county)  
Public building authorities  
    Blount County Public Building Authority  
    Coffee County Public Building Authority  
    Montgomery County Public Building Authority  
    Sevier County Public Building Authority  
Sports authorities  
Tourism development zones  
Transit authorities

## Municipal<sup>16 17</sup>

Central business improvement districts  
Emergency communications districts (municipal)  
Energy acquisition corporations (one municipality, town, or metropolitan government)  
Fire departments and districts (metropolitan governments)  
Health, educational and housing facility corporations  
Metropolitan celebration authorities  
Metropolitan hospital authorities (Memphis and Nashville-Davidson)  
Municipal airports  
Municipal electric distribution agencies  
Municipal industrial development corporations and boards  
Municipal libraries  
Nashville Thermal Transfer Corporation  
Parking authorities  
Port authorities (metropolitan governments)  
Port authorities (single municipality)  
Public building authorities  
    Clarksville Public Building Authority  
    Lawrenceburg Public Building Authority  
Sports authorities  
Tourism development zones  
Transit authorities

## Joint city-county

City-county airports  
Memphis-Shelby County Harbor and Port Commission  
Memphis-Shelby County Convention Center Commission<sup>18</sup>  
Public building authorities  
Transit authorities

Tennessee laws also provide for various types of local areas for election purposes and administration of justice.

<sup>16</sup>The Knoxville Parking Authority, created by a private act in 1949, no longer exists.

<sup>17</sup>The Port of Rockwood Authority in Roane County, authorized by a private act in 1955, may once have been operational, but has not been operational within the past 20 years.

<sup>18</sup>From 1917 to 1974, the Memphis-Shelby County Convention Center Commission was known as the Memphis-Shelby County Auditorium and Public Market House Commission.

# Texas

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Texas ranks 3rd among the states in number of local governments, with 4,784 as of June 2002.

## **COUNTY GOVERNMENTS (254)**

There are no areas in Texas lacking county government. The county governing body is called the commissioners court.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,196)**

### **Municipal Governments (1,196)**

Municipal governments in Texas are the cities, towns, and villages. Three types of municipalities are authorized under general law:

Type A cities and towns—1875 law

Type B towns and villages—1858 law

Type C cities, towns, and villages—1909 law

The minimum population required for incorporation is 600 for Type A municipalities, and 201 for Type B or C municipalities. There is no maximum population for Type A municipalities, but the maximum population is 9,999 for Type B municipalities and 4,999 for Type C municipalities. Type A and B municipalities may operate under the aldermanic or city manager forms of government, whereas Type C municipalities must operate under the commission form of government.

In addition, Texas law authorizes municipalities of 5,000 population or more to adopt home-rule charters. Municipalities organized under special acts prior to 1881 may continue to operate under and may, by resolution, amend their charters in any regard not in conflict with state law.

### **Township Governments (0)**

Texas has no township governments.

## **PUBLIC SCHOOL SYSTEMS (1,089)**

### **School District Governments (1,089)**

The following types of school districts in Texas are counted as separate governments for census purposes:

Common school districts

Independent (self-governing) school districts

Municipal school districts

Rural high school districts

Industrial training school districts

Rehabilitation districts for the handicapped

County, joint county, and union junior college districts

Independent junior college districts

Enlarged junior college districts (formerly “regional college districts”)

In 1995, authorizing legislation for common school districts, municipal school districts, rural high school districts, industrial training school districts, and rehabilitation districts for the handicapped was repealed. No new districts of these types may be formed, however, existing districts are allowed to continue under the former laws.

Common and independent school districts may in some cases be countywide, countyline (intercounty), or consolidated. An elected board of trustees governs each common or independent school district. Both types of may levy local school taxes and issue bonds.

Municipal school districts may certify the amount of school taxes to be collected by the city or town. Rural high school districts are governed by an elected board of trustees. Rural high school districts may levy school taxes and issue bonds.

An industrial training school district is governed by a board of trustees consisting of three elected members who appoint an additional four ex officio members—a city council member, a school district board member, a juvenile court judge in the county, and the county judge or a member of the commissioners court. Industrial training school districts may levy ad valorem taxes upon voter approval.

A rehabilitation district for the handicapped is administered by a board of directors. The total number of directors is determined by the population of the district. Some of the directors are recommended by a county commissioner covering each precinct and additional members representing the population are appointed by the county judge. Rehabilitation districts may levy ad valorem taxes.

The county and joint junior college, union junior college, independent junior college, and enlarged junior college districts are each administered by an elected board of trustees or regents. Districts of these types may levy ad valorem taxes and issue bonds.

### **Dependent Public School Systems (1)**

The University of Houston Charter School of Technology was created in 1997 to assist elementary school children

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in academic development. The school is sponsored and operated by the University of Houston, and therefore is not an independent school system.

### **Other Educational Activities**

A junior college administered directly by an independent school district is not counted as a separate government, but is classified as an activity of the school district. Legislation in 1965 established countywide vocational school districts that are financed by a county tax levy. These districts, however, are administered by the board of trustees of local school districts, and are not counted as separate governments. Also not counted as separate governments are the “common elementary districts” within rural high school districts. These have no boards or fiscal powers separate from the rural high school districts.

Regional education service centers, which provide various educational and support services to school districts, are created according to guidelines set by the state department of education. A seven-member board appointed by representatives of the participating school districts governs each center. The centers may receive contributions from participating school districts and grants from the state foundation school fund. As of June 2002, 20 regional education service centers were reported in operation.

Higher education authorities, which finance student loans and construction of higher education facilities, are listed under “Subordinate Agencies and Areas,” below.

### **SPECIAL DISTRICT GOVERNMENTS (2,245)**

Texas statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below. It should be noted that some conservation and reclamation districts are also authorized to operate under the provisions of the water code, and the conservation and reclamation districts created by special acts may have the same designation as districts established under other general laws.

#### **Agricultural Development Districts**

Agricultural development districts are established under the same constitutional provisions as conservation and reclamation districts. These districts promote and encourage the conservation of soil and water in the area. A district is created upon petition to the county commissioner’s court by at least ten residents of the proposed district. Upon approval, the county commissioners will select a temporary board of commissioners until permanent members can be elected by the residents of the district. The district may issue bonds, enter into contracts to provide services, and impose charges for use of land or facilities.

#### **Airport Authorities**

Airport authorities to operate and maintain airports have been authorized under a number of special acts with similar provisions. Thus, authorities may be established by the

county commissioners court after petition of voters and approval by local referendum. A board of directors, either appointed by the county commissioners or elected by the voters, governs each authority. The authority may fix rates and charges for services and facilities. Airport authorities, as a rule, may issue both revenue and general obligation bonds, but general obligation bonds require voter approval.

#### **Civic Center Authorities**

These authorities to provide civic centers and related recreational facilities are created by the county judge on petition of the governing bodies of one or more cities following a public hearing. A board of directors, appointed by the county judge on recommendations from the cities included in the authority, governs each authority. The board of directors may issue revenue bonds and collect fees, rentals, and charges for services and facilities.

#### **Conservation and Reclamation Districts**

Conservation and reclamation districts may be established under either general or special laws. Under general law, such districts are created by the county commissioners (or by the Texas Natural Resources Conservation Commission if the district serves two or more counties) on petition of landowners after hearing and, in some instances, local referendum. Conservation and reclamation districts established by special acts with substantially similar provisions are known by a variety of names.

Conservation and reclamation districts perform a variety of functions, including irrigation, flood control, water storage for both domestic use and irrigation, generation of power, water supply, sewerage and waste disposal, and soil conservation, as specified in the authorizing legislation for each district. Their boards of directors are appointed by the Governor or some state agency or by local officials, or are elected by the voters, as specified in the authorizing legislation for each district. Revenue for conservation and reclamation districts is mainly from rates and fees imposed for services. Some districts of this type may also levy ad valorem taxes or special assessments. These districts may also issue bonds and accept loans and gifts from the federal government.

Conservation and reclamation districts that are governed by the county commissioners court ex officio, including the Harris County Flood Control District, are not counted as separate governments. See “Subordinate Agencies and Areas,” below).

For river authorities established under laws authorizing conservation and reclamation districts, see “River Authorities,” below.

For agriculture development districts established under laws authorizing conservation and reclamation districts, see “Agricultural Development Districts.”

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The Edwards Aquifer Authority, also established under laws authorizing conservation and reclamation districts, is described below.

### **County Research and Development Authorities**

Authorities to promote scientific research and development may be created by resolution of one or more counties in affiliation with one or more eligible research oriented institutions. A board of directors, appointed by the commissioners court of each county served and by the president of each eligible institution, governs each authority. Authorities may fix rents, fees, and charges, and may issue revenue bonds. No county research and development authorities were reported to be in existence as of June 2002.

### **Drainage Districts**

Districts to provide for drainage of agricultural lands are established by the county commissioners court on petition of landowners and after hearing and referendum. A board of commissioners administers each district; the commissioners are appointed by the county commissioners or, on petition to the county commissioners, are elected by the voters. The districts may levy ad valorem taxes and issue bonds.

Drainage districts that are governed by the county commissioners ex officio are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Edwards Aquifer Authority**

The Edwards Aquifer Authority, created by special act under constitutional provisions applicable to conservation and reclamation districts, is the regional agency charged with protection and management of the aquifer in an eight-county area encompassing all of Bexar, Medina, and Uvalde Counties and parts of Comal, Caldwell, Hays, Guadalupe, and Atascosa Counties. The authority has the power to regulate wells, to set limits on total pumping from wells, to reduce aquifer water use, and to implement comprehensive regional planning for water conservation and future water supply. The board, comprised of 15 elected directors and two appointed directors, may assess user fees and may issue revenue bonds.

### **Emergency Communications Districts**

Districts to provide a "911" emergency telephone number are established upon organization of the district board of managers, after voter approval. The board of managers consists of members appointed by the governing body of the participating governments represented. The district may impose a "911" service fee on telephone customers.

### **Emergency Services Districts**

These districts to provide fire protection services and, optionally, ambulance and other emergency services are established by the county commissioners court on petition

of voters, after hearing and referendum. A board of commissioners appointed by the county commissioners court governs each single-county district. An elected board of commissioners governs each multicounty district. Both types of districts may levy ad valorem taxes and, with voter approval, impose a sales and use tax. Subject to the approval of the county commissioners court and referendum districts may issue bonds. A rural fire prevention district may convert to an emergency services district upon petition of voters and subject to procedures required to create a district. Following conversion, the emergency services district assumes all obligations and outstanding indebtedness of the rural fire prevention district.

### **Hospital Districts and Authorities**

Texas statutes authorize the following types of districts to operate and maintain hospitals that are counted as separate governments:

Hospital authorities—1957 law

Hospital authorities—1963 law

Hospital districts—1957 general law

Hospital districts—1989 general law

Hospital authorities created under the 1957 law are established by ordinance of one or more cities. A board of directors, appointed by the city governing body, governs each authority. The authorities may fix charges and may issue revenue bonds, but may not levy taxes.

Hospital authorities created under the 1963 law are established by the county commissioners. A board of directors, initially appointed by the county commissioners court, governs each authority. However, the resolution authorizing revenue bonds for authority purposes may also indicate how a majority of directors are selected. The directors not specified in the resolution are appointed by the commissioners court. The authority may fix rates and charges for services and facilities.

Hospital districts created under the 1957 general law may be created in counties under 75,000 population that meet specified assessed valuation requirements, by the county commissioners on petition of voters and after local referendum. An elected board of trustees governs each district. The district may collect charges, levy ad valorem taxes, and issue bonds upon voter approval. Subsequent legislation in 1961 provided for two hospital districts in Brazoria County with the same general provisions as above.

Hospital districts created under the 1989 general law may be created by petition to the county judge, after public hearing and referendum. An elected board of directors governs each district. The districts may fix fees and charges, issue bonds, and, after voter approval, may levy ad valorem taxes.

In addition, numerous hospital districts have been created by special legislation after voter approval. A board of directors, trustees, or managers governs each such district

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and is usually elected, but is in some cases appointed. These districts may fix service charges, but ad valorem tax levies and bond issues require voter approval. However, for a few districts, the authorizing legislation requires county approval of capital projects. Districts for which such approval is required are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

The following types of hospital districts under general law are not counted as separate governments (see “Subordinate Agencies and Areas,” below):

Hospital districts in counties over 190,000 population  
Hospital districts with ex officio boards—1957 optional law

Health facilities development corporations created by a hospital district are classified as dependent on the hospital district creating them. They are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Texas laws authorize three types of housing authorities—county, municipal, and regional. The governing body of a county or city may, upon resolution of need, establish a county or city housing authority. Similarly, two or more counties may establish a regional housing authority; the newly formed regional district replaces any existing county districts. The mayor appoints the city housing authority commissioners, and the county commissioners appoint the county or regional housing authority commissioners. Housing authorities may fix rents and charges and issue bonds.

### **Housing Finance Corporations**

These entities are described under “Subordinate Agencies and Areas,” below. Housing finance corporations that serve two or more governments are counted as special district governments, but housing finance corporations that serve only one county or city are not counted as separate governments.

### **Improvement Districts**

These districts, created by special act, in areas outside of municipalities, are authorized to engage in projects which include landscaping, lighting, streets and sidewalks, solid waste, water, sewer, parking facilities, parks, and public transit. Districts have revenue and debt issuing powers as provided in each special act. Some, but not all, may issue bonds. Subject to referendum, districts may levy an ad valorem tax or impose a sales and use tax. Districts also may impose impact fees or assessments on properties as provided in each special act. These districts have functions similar to municipal management districts listed under “Municipal Subordinate Agencies and Areas.”

### **Irrigation Districts**

Formation of districts to provide irrigation and drainage facilities is initiated by petition after public hearing and approval from the county commissioners (if the district covers a single county) or from the Texas Natural Resources Conservation Commission (if the district covers more than one county); confirmation by the voters is necessary. A board of five directors, elected by the voters, governs each district. The district may levy ad valorem taxes and impose water charges, and may issue bonds.

### **Jail Districts**

Districts to finance jail facilities are created by petition of voters to one or more counties, after public hearing and referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds after voter approval. No jail districts were reported to be in existence as of June 2002.

### **Levee Improvement Districts**

These districts to provide levees and reclamation are established by the county commissioners court, on petition of the landowners and after hearing. A board of directors, appointed by the county commissioners or elected at the option of voters, governs each district. The districts may issue bonds after referendum and may levy ad valorem taxes.

### **Library Districts**

Library districts to promote and support area libraries are established by the county commissioner’s court on petition by 5 percent of registered voters, subject to county referendum. Upon passing of the referendum, voters choose in the same election the initial five board of trustees to govern the district. The board may levy a sales and use tax, and may fix fees and charges for services.

### **Mental Health and Mental Retardation Authorities**

These authorities are established by contract between two or more cities, counties, hospital districts, school districts or combination thereof to provide community mental health and mental retardation services. A board of trustees appointed by the governments represented governs each authority. The authorities may fix fees and charges, and receive contributions from member governments in accordance with contractual provisions.

Mental health and mental retardation authorities serving a single county are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Metropolitan Rapid Transit Authorities**

Municipalities having a population of 60,000 and located in a metropolitan area having a principal municipality with a population greater than 1.2 million may, by ordinance,

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create a metropolitan rapid transit authority. The governing body of all authorities is appointed and varies in size as necessary to represent member municipalities. With voter approval, the district may levy sales and use taxes. Districts may also impose rates, fares, tolls, rents, vehicle-emission taxes, or other charges.

Prior to 1995, authorities had been created by the principal city in metropolitan areas to provide transit service in the metropolitan area. Metropolitan rapid transit authorities serving Austin, Corpus Christi, Houston, and San Antonio metropolitan areas were established under this law. The law also provides for the addition of member municipalities and county areas, subject to referendum in the proposed annexation areas.

### **Municipal Power Agencies**

These agencies to provide for the generation, transmission, and distribution of electric power are created by the enactment of concurrent ordinances by two or more public corporations, including cities, towns, and conservation and reclamation districts. A board of directors, appointed by the governing bodies of the creating governments, governs each agency. The agency may issue revenue bonds and enter into contracts for the sale or exchange of energy. The Texas Municipal Power Agency and the Sam Rayburn Municipal Power Agency were established under this law.

### **Navigation Districts**

Districts to construct, maintain, and operate port facilities are created by the commissioners court, on petition of resident landowners and after hearing and referendum. Districts may include not more than all or parts of two counties. The districts may be created under a couple of different laws. Districts for the development of deep-water navigation that include a city with a population of more than 100,000 may operate and develop ports and waterways inside the district and extending to the Gulf of Mexico. An appointed board of commissioners governs each district except for one district, the Trinity River Canal and Conservation District, which has an elected board. Districts may levy ad valorem taxes and may issue bonds after voter approval. Some navigation districts are called “port authorities.”

### **Noxious Weed Control Districts**

These districts may be created by the county commissioners court on petition of landowners and after public hearing and local referendum. An elected board of directors administers each district. The districts may levy an ad valorem acreage tax.

### **Palacios Seawall Commission**

This commission was created by a 1983 special act to maintain seawalls. It consists of appointed representatives of Palacios city and Matagorda County. The commission may levy ad valorem taxes and issue bonds.

### **Public Health Districts**

Districts to provide public health services are created by interlocal agreements between two or more local governments. The composition of the district governing body is specified in the agreement creating the district. The amount to be paid to the district from each participating government is also specified in that agreement.

### **Regional Tollway Authorities**

Regional tollway authorities to operate and build tollways and turnpikes are established on petition to the commissioner’s court of each county that intends to be in the jurisdiction of the authority. A board of directors governs each district; with the commissioner’s court of each county selecting one member and the governor selecting one member. Other processes for selecting board members may be invoked depending on the size of the turnpike project involved. The authority may issue revenue bonds, and fix and collect tolls.

### **Regional Transportation Authorities**

Regional transportation authorities to acquire, plan, construct, operate, and maintain a transportation system in the metropolitan area are established by petition initiated by a county or city governing body, after voter approval. The authority area is subdivided into subregions, each consisting of a principal municipality, the county of the principal municipality, and other municipalities and areas in the subregion. An 11-member executive committee, appointed by the subregional boards, governs each authority. Members of the subregional boards, in turn, are appointed by the governing bodies of participating county and municipal governments in accordance with a statutory formula. As an alternative, an authority serving one subregion may be governed by the subregional board. An authority may acquire, maintain, plan, and construct a transportation system. An authority also may charge rates, fares, and fees; issue revenue bonds; and, with voter approval, levy a sales tax. The Dallas Area Rapid Transit and Fort Worth Transportation Authorities are organized under this law.

### **River Authorities**

River authorities are established by special acts of the legislature under the same constitutional provisions as conservation and reclamation districts. They may perform a variety of functions, including irrigation, flood control, water storage for both domestic use and irrigation, generation of electric power, sewerage and water disposal, and soil conservation as specified in the authorizing legislation for each authority. River authorities may encompass one or more counties. A board of directors, appointed or designated in whole or in part by the Governor, appointed by the Texas Natural Resources Conservation Commission,

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elected by the voters, or appointed by member governments, governs each authority. All river authorities may impose rates and charges; some may issue bonds. Only one river authority, upon voter approval, may levy ad valorem taxes.

### **Rural Fire Prevention Districts**

These districts to provide fire protection services are established by the county commissioners court on petition of voters, after hearing and referendum. A board of commissioners appointed by the county commissioners court governs each single-county district. An elected board of commissioners governs each multicounty district. Both types of districts may levy ad valorem taxes. Districts created that overlap territory of existing rural fire prevention districts do not include the overlapped territory when determining if it is a single-county or multicounty district.

A rural fire prevention district may convert to an emergency services district upon petition of voters and subject to procedures required to create a district. Following conversion, the emergency services district assumes all obligations and outstanding indebtedness of the rural fire prevention district.

### **Rural Rail Transportation Districts**

Districts to preserve rail freight service are established by order of the commissioners courts of two or more contiguous counties. A board of directors, appointed by the commissioners courts of the counties served, governs each district. The district may fix rents and issue revenue bonds.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are established by the state soil and water conservation board on petition of landowners and after referendum. A board of directors governs each district; it consists initially of two members appointed by the state soil and water conservation board and three elected members, but their successors are elected. The districts may accept federal and state grants.

### **Special Utility Districts—1983 Law**

Districts to provide water and sewer systems, fire protection, and solid waste collection, or any combination of these services, are created by petition of a water supply corporation to the Texas Natural Resource Conservation Commission, after public hearing and referendum. Districts may include any part or all of one or more counties. An elected board of directors governs each district. The districts may fix fees and charges and issue bonds.

### **Sports and Community Venue Districts**

These districts to provide sports facilities are established under a separate law than sports facility districts. Any county, municipality, or combination of the two may create a district. A board of at least four directors governs

each district, with the nature and manner of selection of directors decided on by the creating governments. The district may issue bonds and levy a tax.

Districts that are created by a county with more than 3.3 million population or a municipality with more than 1.9 million population must seek prior approval to issue bonds, and therefore those districts are counted as dependent agencies. See “Subordinate Agencies and Areas,” below.

### **Sports Facility Districts**

Districts to provide sports facilities may be created by order of the county commissioners court. An appointed board of five commissioners governs each district: two are appointed by the county commissioners court, two by the governing body of the most populous city in the county, and one by the school board of the largest school district in the county. The districts may fix fees, charges, and rentals, and may issue revenue bonds.

### **Superconducting Supercollider Facility Research Authorities**

Authorities to finance, build, operate, and maintain projects in support of a nuclear supercollider research facility may be created by resolution or ordinance of two or more county, municipal, or special district governments. The composition of the authority governing body is specified in the resolution creating the authority. The authority may levy ad valorem taxes and issue bonds after voter approval. No superconducting supercollider facility research authorities were reported to be in existence as of June 2002.

### **Water Districts**

The Texas Water Code permits the establishment of the following types of districts:

Districts established by the county commissioners court and serving one or part of one county:

Fresh water supply districts—water supply and fire protection

Underground water conservation districts (single county)—conservation and development of water supply

Water control and improvement districts (single county)—water supply, sewerage systems, irrigation, flood control, drainage, electric light and power, and navigation

Water improvement districts (single county)—irrigation and water supply

Water supply districts—water supply and conservation, and electric light and power

Districts established by the Texas Natural Resources Conservation Commission:

Groundwater districts—water conservation and protection



Municipal utility districts—water supply, sewerage systems, flood control, parks and recreation, solid waste, and street lighting

Underground water conservation districts (multi-county)—conservation and development of water supply

Water control and improvement districts (multi-county)—water supply, sewerage systems, irrigation, flood control, drainage, electric light and power, and navigation

Water improvement districts (multicounty)—irrigation and water supply

Similar provisions apply to each of these types of districts. Each is established on petition of landowners to the county commissioners court (by constituent districts in the case of water supply districts) or to the Texas Natural Resources Conservation Commission; a local referendum is required except for the water supply districts. All have elected governing bodies. They may issue bonds, fix and collect charges as appropriate, and, with the exception of water supply districts, may levy ad valorem taxes.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Texas that have certain characteristics of governmental units but that are classified for census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Deepwater Port Authority (state).** This authority was established by a special act to provide an offshore deep-water port capable of accommodating supertankers for the import of crude oil and other fluid commodities. A nine-member board of commissioners, appointed by the Governor with senate approval, governs the authority. The authority may fix rentals, tolls, fees, rates, tariffs, and charges, and may issue revenue bonds.

**Harris County Flood Control District (county).** This district, which was organized under the conservation and reclamation district law (1937) to provide drainage, flood

control, and reclamation services (see “Special District Governments,” above) is not counted as a separate government. It is governed by the county commissioners of Harris County.

**Health facilities development corporations (county, municipal, or special district).** These corporations to finance health care facilities are established by resolution of the governing body of a county, municipality, or hospital district. A board of directors appointed by the creating government governs the corporation. The corporation receives revenue from the rental or sale of health facilities, and may issue revenue bonds.

**Higher education authorities (municipal).** These authorities to finance higher education facilities and student loans are established by ordinance of the creating municipality. A board of directors, appointed by the governing bodies of the participating municipalities, governs the authority. The authority may fix charges, receive contributions, and issue revenue bonds.

**Hospital districts in counties over 190,000 population (county).** These districts are established by the county commissioners court, after voter approval. A board of hospital managers, appointed by the county commissioners court, governs each district. The county may levy taxes and issue revenue bonds for district purposes. The district budget may be adopted only after approval by the county commissioners court. The Bexar County, Dallas County, El Paso County, Harris County, Nueces County, and Tarrant County Hospital Districts were established under this law.

**Housing finance corporations (county or municipal).** These corporations are authorized to provide mortgage credit for housing. They are established upon application of three or more persons to the county or city governing body, after resolution of the governing body. A board of directors governs each corporation; the initial directors are named in the articles of incorporation, but their successors are appointed by the county or city governing body. A corporation may accept grants or contributions, fix charges in connection with its loans, and issue revenue bonds. Housing finance corporations that serve two or more governments are counted as special district governments; see “Special District Governments,” above.

**Industrial development corporations (state, county, municipal, or special district).** These corporations are authorized to provide facilities for industries. They are established on application of three or more persons to the governing body of a county, a city, or a conservation and reclamation district, after resolution of the establishing government. A board of directors, appointed by the establishing government, governs each corporation. A corporation may fix rentals, receive the proceeds of sales taxes (in

certain cities), and may issue revenue bonds, subject to the approval of the establishing government.<sup>1</sup>

#### **Texas Guaranteed Student Loan Corporation**

**(state).** This corporation was created by act of the legislature to finance loans to students. The corporation board consists of 11 directors, eight of whom are appointed by the Governor, one by the commissioner of higher education, one by the coordinating board of the Texas college and university system, and the comptroller of public accounts ex officio. The corporation may receive contributions, fix charges in connection with its loans, and may issue revenue bonds.

#### **Texas Hospital Equipment Financing Council**

**(state).** This agency was repealed by law in 1999.

**Texas Public Finance Authority (state).** This authority, formerly named the Texas Public Building Authority, was created by act of the legislature to finance state buildings. A board appointed by the Governor with the consent of the senate governs the authority. The authority may fix rentals and may issue revenue bonds.

**Texas Turnpike Authority (state).** This authority ceased to be a state agency in 1997, and is now a division of the Department of Transportation.

#### **Texas Water Resources Finance Authority**

**(state).** This authority was established by act of the legislature to finance water resources conservation and development by purchasing water-related bonds issued by Texas political subdivisions. The Texas Natural Resource Conservation Commission governs the authority in an ex officio capacity. The authority may receive interest from bonds it acquires, and may issue revenue bonds.

**Urban renewal agencies (municipal).** These agencies may be established by the city council after local referendum. A board of commissioners appointed by the mayor with the approval of the city council governs each agency. An urban renewal agency may accept grants and appropriations and issue revenue bonds. The sponsoring city may issue general obligation bonds for urban renewal purposes and may levy taxes for this purpose with the approval of the voters.

Other examples include:

#### **State**

Agricultural Finance Authority  
Intermunicipal commuter rail districts  
Texas Economic Development Corporation  
Texas High Speed Rail Authority

Texas Low Level Radioactive Waste Disposal Authority  
Texas Military Facilities Commission  
Texas Natural Resources Conservation Commission  
(formerly Texas Water Development Board)  
Veterans Land Board

#### **County**

City-county health units (county portion)  
City-county hospitals (county portion)  
Conservation and reclamation districts governed by county commissioners (special acts)  
Corrigan Hospital District (Polk County)  
County appraisal districts  
County building authorities  
Crime control districts  
Defense base development authorities (rural areas)  
Drainage districts governed by county commissioners  
Health services districts  
Hood County Hospital District  
Hospital districts governed by county commissioners (1957 optional law)  
Joint county-municipal auditorium boards (county portion)  
Joint city-county hospital boards (county portion)  
Livingston Hospital District (Polk County)  
Lubbock County Hospital District  
Mental health and mental retardation authorities (single-county)  
▪ Mosquito control districts  
Park districts (counties with river frontage on both the Comal and Guadalupe Rivers)  
Redevelopment authorities  
▪ Road districts  
Road utility districts  
Rural and urban transit districts  
Sports and community venue districts (based on population)  
Storm water control districts  
Titus County Hospital District  
Tyler County Hospital District  
Wind erosion conservation districts

#### **Municipal**

City of Laredo Port of Entry Authority  
City-county health units (city portion)  
City-county hospitals (city portion)  
City elderly housing corporations  
County mass transit authorities  
Dallas-Fort Worth Regional Airport Board<sup>2</sup>  
Defense base development authorities  
Industrial districts (administrative areas)  
Joint county-municipal auditorium boards (municipal portion)

<sup>1</sup>The Texas Small Business Industrial Development Corporation, which is governed by the Texas Economic Development Commission, was organized under this law.

<sup>2</sup>The budget of the Dallas-Fort Worth Regional Airport Board is subject to approval by the city governing bodies of Dallas and Fort Worth.

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Joint city-county hospital boards (city portion) La Porte  
Area Water Authority  
Municipal management districts  
Municipal parking authorities  
Municipal property finance authorities or corporations  
Public improvement districts  
Redevelopment authorities  
Road utility districts  
Sports and community venue districts (based on  
population)

**Other**

Pollution control districts created within the Gulf Coast  
Waste Disposal Authority are administered by the author-  
ity and are classified as dependent activities thereof. The

Gulf Coast Waste Disposal Authority, in turn, is organized  
as a conservation and reclamation district under Texas  
law, and is counted as a special district government for  
census purposes.

Texas laws also provide for various types of local areas for  
election purposes and administration of justice.

# Utah

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Utah ranks 40th. among the states in number of local governments, with 605 as of June 2002.

## COUNTY GOVERNMENTS (29)

There are no areas in Utah lacking county government. Counties operating under general law are divided into the following classes, based on their population:

- First class—700,000 or more inhabitants
- Second class—125,000 to 699,999 inhabitants
- Third class—18,000 to 124,999 inhabitants
- Fourth class—10,000 to 17,999 inhabitants
- Fifth class—3,500 to 9,999 inhabitants
- Sixth class—fewer than 3,500 inhabitants

Under general law, as established in 2001, four forms of county government are allowed:

**County commission** with the commission consisting of three members elected at large and acting as both the county legislative body and county executive.

**Expanded county commission** consisting of five or seven members elected at large and acting as both the county legislative body and county executive.

**County executive and council** consisting of an elected county council and an elected county executive as provided for in the adopted optional plan.

**Council-manager** consisting of an elected county council possessing the legislative powers of the county and a county manager appointed by the council who possesses the executive powers of the county as provided for in the adopted optional plan.

Unless a county adopts another form of government, subject to voter approval, each county operates under the county commission form of government.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (236)

### Municipal Governments (236)

Municipal governments in Utah are the cities and towns. The following classes, based on population size, apply to cities:

- First class—100,000 inhabitants or more
- Second class—65,000 to 99,999 inhabitants
- Third class—30,000 to 64,999

- Fourth class—10,000 to 29,999
- Fifth class—1,000 to 9,999
- Town—Fewer than 1,000 inhabitants

The minimum population requirement for incorporation is 100.

### Township Governments (0)

Utah has no township governments.

## PUBLIC SCHOOL SYSTEMS (40)

### School District Governments (40)

Amendments to the school district law effective in 1988 established that all school districts in Utah are independent of municipal and county governments. Any district formed after May 1, 2000, may not use the word “county” in its name. Districts may cross county boundaries. Districts may consolidate or restructure by transferring territory to other districts, following approval of the legislative bodies of each affected county and subject to referendum. A district serving the area of a municipality may be expanded to include students in a newly annexed area of the municipality upon approval of the affected school boards or the state board of education. New districts may be created from a single school district by a county legislative body, subject to referendum, provided the newly created district and the remaining district both have a minimum enrollment of 5,000 students.

Despite changes in the law in 1988, districts have made few changes and the count of districts has remained stable. In general, school districts using the former designation of city school districts serve the corporate area of municipalities; districts using the former designation of county school districts serve a county area with some county areas having more than one school district. The Park City School District is an exception and serves an area larger than the corporate area of Park City.

An elected board of education governs each school district. School districts may levy ad valorem taxes and, subject to referendum, issue bonds. In order to qualify for receipt of the state contribution toward the basic program, each district is required to impose a minimum basic tax.

### Dependent Public School Systems (0)

Utah has no dependent public school systems.

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## Other Educational Activities

Four regional service centers, authorized by administrative rules to service small and rural districts, serve school districts in cooperative projects such as purchasing, media services, in-service, and special education. They are classified as dependent activities of member school districts, and are not counted as governments.

Beginning September 1, 2001, the applied technology centers were reorganized under the newly created Utah College of Applied Technology. The system consists of nine applied technology college campuses that provide open-entry, open-exit, competency-based education for both high school and adult students. The nine applied technology college campuses are: Bridgerland, Davis, Dixie, Mountainland, Ogden-Weber, Salt Lake/Tooele, Southeast, Southwest, and Uintah Basin. As was done prior to the 2001 reorganization, the college and technology college campuses are classified as dependent activities of the state government, and are not counted as separate governments.

## SPECIAL DISTRICT GOVERNMENTS (300)

Utah statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### Cemetery Maintenance Districts

These districts are created by resolution of the legislative body of each county and municipality in which the district is located, following petition of landowners or voters or following a resolution of each legislative body of those counties and municipalities proposing creation of the district and after subsequent public hearing and, if required, referendum. The district may include only those areas for which the respective county or municipal legislative bodies have, upon request of petitioners, refused to provide county or municipal services. A three to nine member board of trustees, the total being an odd number, appointed by the legislative body of each jurisdiction having territory included in the district governs each district. The districts may levy ad valorem taxes.

### County Service Areas

These areas are created by resolution of the legislative body of the county and each municipality in which the district is located, following petition of landowners or voters or following a resolution of the legislative bodies of the county and each municipality proposing creation of the district and after subsequent public hearing and, if required, referendum. The service area may include only those areas for which the respective county or municipal legislative bodies have, upon request of petitioners, refused to provide county or municipal services. Districts

may provide any of the following services that are not provided by the county or municipal government: police or fire protection; paramedic and emergency services; irrigation or domestic water supply; water conservation; park, recreation, or parkway facilities; cemeteries; libraries; sewers, sewage and storm water treatment and disposal; flood control; garbage and refuse collection; street lighting; airports; planning and zoning; street, road, sidewalk, and curb construction and maintenance; mosquito abatement; health or hospital services; and underground installation of electric utility lines. An established county service area may offer additional services by following the same procedures for creation of a district. The board of trustees may be appointed or elected as determined by ordinance of the county legislative body or upon petition of voters for an elected board. County service areas may levy ad valorem taxes and service charges, and may issue bonds with voter approval.

The county legislative body may serve ex officio as the board of trustees of a county service area. Areas so administered are not counted as separate governments (see “Subordinate Agencies and Areas,” below).

### Drainage Districts

No districts may be formed under this law after June 30, 1975, but similar districts may be formed under the provisions of the Utah Special Service District Act (see “Special Service Districts,” below). A three to nine-member board of trustees, the total being an odd number, appointed by the county legislative body governs each district. The district may levy benefit taxes and issue bonds upon voter approval.

### Fire Protection Districts

No districts may be formed under this law after June 30, 1975, but districts to provide fire protection may be formed under the provisions of the Utah County Service Area Act (see “County Service Areas” above) or the Utah Special Service District Act (see “Special Service Districts,” below). A three to nine member board of trustees, the total being an odd number, may be appointed or elected. The districts may levy ad valorem taxes and, subject to voter approval, may issue bonds.

Countywide fire protection districts, excluding any first and second class cities, are administered by the county legislative body, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### Housing Authorities

A 1969 law provides that a municipal or county governing body may establish a housing authority by resolution, on its own motion or on petition of voters. A board of commissioners appointed by the mayor with the consent of the municipal governing body (in the case of municipal

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housing authorities) or by the county governing body (in the case of county housing authorities) governs each authority. The authority may fix rents and charges, receive federal grants, and issue revenue bonds.

Similar provisions apply to Indian housing authorities formed under state statutes. In the 1987 Census of Governments, and in previous census reporting, Indian housing authorities were classified as subordinate agencies of the state government, and were not counted as separate governments. All Indian housing authorities currently existing in Utah were formed under federal legislation with the tribal council serving as the authority governing body. These authorities are classified as being tribal dependent and out-of-scope.

### **Improvement Districts for Utility or Sewer Systems**

Districts may be created to provide for sewage treatment and disposal; storm and flood water collection and disposal; water supply; electric power generation, distribution, and sale; or natural or manufactured gas transmission. These districts are created by resolution of the legislative body of each county and municipality in which the district is located following petition of landowners or voters or following a resolution of each legislative body of those counties and municipalities proposing creation of the district and after subsequent public hearing and, if required, referendum. The district may include only those areas for which the respective county or municipal legislative bodies have, upon request of petitioners, refused to provide county or municipal services. Districts for electric service may not include areas where retail electric service is provided or where electric consumers are not located. The board of trustees is appointed by the creating legislative bodies or elected, if district voters petition for an elected board. Districts that provide electric service have elected boards. The districts may levy ad valorem taxes and fix rates and charges for services. Districts may issue both revenue or general obligation bonds, however, general obligation bonds require voter approval.

Improvement districts administered by the county legislative body or municipal legislative body ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Intermountain Power Agency**

This agency is now covered under “Municipal Power Agencies,” below.

### **Irrigation Districts**

These districts are created by resolution of the legislative body of each county and municipality in which the district is located following petition of landowners or voters or following a resolution of each legislative body of those

counties and municipalities proposing creation of the district and after subsequent public hearing and, if required, referendum. The district may include only those areas for which the respective county or municipal legislative bodies have, upon request of petitioners, refused to provide county or municipal services. An elected board of trustees governs each district. Districts acting independently or jointly, pursuant to the Interlocal Cooperation Act, may own and operate water facilities related to irrigation purposes and electric facilities for the generation of hydroelectric power. Districts may issue bonds on approval of the voters, impose use charges, collect impact and connection fees, and fix tolls and charges for the sale of water and electricity.

### **Metropolitan Water Districts**

Districts to provide for the distribution of water for municipal and domestic purposes, mining, and irrigation, power, milling, manufacturing, metallurgical and any other beneficial purposes are created by resolution of the legislative body of one or more municipalities following petition of landowners or voters or following a resolution of each legislative body of those municipalities proposing creation of the district and after subsequent public hearing and, if required, referendum. The district may include only those areas for which the respective municipal legislative bodies have, upon request of petitioners, refused to provide municipal services. A board of trustees, appointed by the legislative bodies of the establishing municipalities, governs each district. The district may levy ad valorem taxes, fix water rates, and issue both revenue and general obligation bonds, with the general obligation bonds requiring voter approval.

### **Mosquito Abatement Districts**

No districts of this type may be formed after March 23, 1998. A board of trustees appointed by the legislative bodies of the county government and each municipality in the district governs each district. The districts may levy ad valorem taxes.

### **Municipal Power Agencies**

The following power agencies were created pursuant to the Interlocal Cooperation Act:

Intermountain Power Agency  
Southern Utah Valley Power Agency  
Utah Associated Municipal Power Systems  
Utah Municipal Power Agency

These agencies were established under intergovernmental agreements, by resolution of the legislative bodies of the participating governments, to generate and transmit electric power. Three of the four agencies generate power. The Southern Utah Valley Power Agency, although authorized

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to generate power, owns and manages a power transmission system that is complementary to activities of those agencies that generate electric power. A board of directors selected by and from representatives of participating governments, as specified in the agreement establishing the agency, governs each agency. The agencies receive revenue from the sale of electricity and services to member governments, or to other entities under contract, and may issue revenue bonds.

### **Public Transit Districts**

No districts of this type may be formed after March 23, 1998. The Utah Transit Authority, providing bus and light rail service in an area that includes Salt Lake City and neighboring jurisdictions, was established under this law. A board of trustees appointed by the executive officers of member jurisdictions governs the district. The district may fix rates and charges for service and accept grants and, subject to voter approval, may issue both general obligation and revenue bonds. Subject to voter approval, the participating county governments may levy ad valorem taxes to benefit the public transit district and impose a local option public transit sales tax.

### **Regional Service Areas**

No districts of this type may be formed after May 3, 1998. Pursuant to 1995 legislation, county service areas, by resolution of the board of trustees, were authorized to reorganize as regional service areas to provide park, recreation, or parkway services. Each regional service area is authorized to provide all the services and facilities that were provided by the predecessor service area. Only one regional service area, encompassing the entire county or part of the county, is permitted in a county area. An elected three to nine member board of trustees, the total being an odd number, governs each district. The board of trustees may levy ad valorem taxes, impose and collect fees and charges, and with voter approval issue both revenue and general obligation bonds.

### **Soil Conservation Districts**

Soil conservation districts are created by the state soil conservation commission, on petition of landowners and after public hearing. A board of five elected supervisors governs each district. The districts may accept funds from federal, state, and local government sources and borrow money.

### **Utah Associated Municipal Power System**

This system is now listed under “Municipal Power Agencies,” above.

### **Water Conservancy Districts and Subdistricts**

These districts are created by resolution of the legislative body of each county and municipality in which the district is located, following petition of landowners or voters or

following a resolution of each legislative body of those counties and municipalities proposing creation of the district and after subsequent public hearing and, if required, referendum. The district may include only those areas for which the respective county or municipal legislative bodies have, upon request of petitioners, refused to provide county or municipal services. An appointed board of trustees governs each district. The district may issue bonds upon voter approval; levy ad valorem taxes and special benefit assessments; and fix fees and rates for the sale of water, electricity, and related services.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Utah that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments or as private rather than governmental activities, and are not counted as separate governments.

#### **Special Service Districts (county and municipal).**

Utah statutes authorize the creation of special service districts by county or municipal governing bodies, on their own initiative or upon petition of landowners or voters, after public hearing. These districts may perform one or more of the following functions: water supply, sewerage, drainage, flood control, garbage collection and disposal, health care, transportation, recreation, fire protection and emergency medical or ambulance or both, street lighting, consolidated 911 and emergency dispatch, animal shelter and control, and snow removal. In a county of the first class, districts may also operate jail facilities for the confinement of municipal, state, and other detainees and prisoners. Districts may include part of one or more additional counties and municipalities, but the governing authority of the county or municipality adopting the original resolution shall have jurisdiction of the entire service district. These districts may be governed by an administrative control board that is either elected or appointed, and frequently is comprised of employees of the creating government, or may be governed by the county or city governing body ex officio. The district board may fix service charges. The county or municipal governing body may issue both revenue and general obligation bonds and impose tax levies on behalf of the districts. In districts where an administrative control board exists, the district may issue revenue and general obligation bonds and impose a tax levy, subject to voter approval, however, the administrative control board may not hold an election, levy a tax or assessment, or issue bonds or interim warrants unless the county or municipal legislative body that created the district has approved such actions.

Improvement districts governed by a special service district are classified for census purposes as adjuncts of the special service district they serve.

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Special service districts, prior to 1989, were classified as dependent activities of their county or municipal governments. From 1989 to 2001, special service districts were classified as independent special districts. Effective for the 2002 Census of Governments, special service districts were again classified as dependent activities of their county or municipal governments.

**Utah Housing Corporation (state).<sup>1</sup>** This agency was formed to provide mortgage credit for low and moderate income housing. The agency governing body is a nine-member board of trustees, including six members appointed by the Governor, plus the executive director of the department of community and economic development, the commissioner of the department of financial institutions, and the state treasurer, or their designees, who serve in an ex officio capacity. The agency may fix charges in connection with its loans, accept gifts, receive state and federal grants and appropriations, and issue revenue bonds.

Other examples include:

#### **State<sup>2</sup>**

Bounty districts (under Agricultural Wildlife Damage Prevention Board)  
Hazardous Waste Facilities Authority  
Heber Valley Historic Railroad Authority  
Registration districts (vital statistics, under department of health)  
Rural Development Board  
Utah Higher Education Assistance Authority  
Utah Science Center Authority  
Utah Sports Authority<sup>3</sup>  
Utah State Armory Board  
Utah State Building Board  
Utah State Building Ownership Authority

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<sup>1</sup>The Utah Housing Corporation, effective July 1, 2001, succeeded the Utah Housing Finance Agency and is the legal continuation of that agency. This entity may also be known as and doing business as the Utah Housing Finance Association.

<sup>2</sup>Authorizing legislation for fire districts (for range fires) was repealed in 1988. Indian housing authorities, listed as subordinate agencies of the state in the 1987 Census of Governments and then counted as special district governments in the 1992 Census of Governments, effective for the 1997 Census of Governments, were classified as dependent on their tribal governments (formed under federal legislation) and outside of the census of governments universe. Authorizing legislation for the Utah Inter-mountain Port Authority was repealed effective July 1, 1993. Authorizing legislation for the Great Salt Lake Development Authority was repealed effective April, 29, 1991.

<sup>3</sup>The Utah Sports Authority will dissolve effective July 1, 2003.

Utah State Fair Corporation  
Utah Technology Finance Corporation<sup>4</sup>

#### **County<sup>5</sup>**

Building authorities (county)  
County improvement districts  
County service areas administered by the county legislative body  
Fire protection districts administered by the county legislative body  
Historic districts  
Improvement districts administered by the county legislative body  
Interlocal finance authorities (sometimes called finance cooperatives)  
Local mental health authorities  
Local substance abuse authorities  
Municipal-type services districts  
Parking and business improvement districts  
Pure sugar beet seed districts  
Redevelopment agencies<sup>6</sup>  
Special road districts  
Sprinkling districts (county)

#### **Municipal<sup>7</sup>**

Airport authorities<sup>8</sup>  
Building authorities (municipal)  
Historic districts  
Improvement districts administered by the municipal legislative body  
Municipal improvement districts  
Parking and business improvement districts  
Redevelopment agencies<sup>9</sup>  
Sprinkling districts (municipal)  
Utah laws also provide for various types of local areas for election purposes and administration of justice.

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<sup>4</sup>The Utah Technology Finance Corporation will dissolve effective June 30, 2003. The corporation's mission will be continued outside of government.

<sup>5</sup>Authorizing legislation for zoning districts was repealed in 1992. Authorizing legislation for port authorities was repealed effective March 16, 1991. Salt Lake County Flood Control District, previously listed, does not appear as a component unit of the county in the Salt Lake County financial report; flood control is a responsibility of the public works department.

<sup>6</sup>Authorizing legislation for community and neighborhood redevelopment agencies was replaced with legislation authorizing redevelopment agencies.

<sup>7</sup>Authorizing legislation for zoning districts was repealed in 1992. Authorizing legislation for port authorities was repealed effective March 16, 1991.

<sup>8</sup>Authorizing legislation for airport authorities was repealed effective May 5, 2003.

<sup>9</sup>Authorizing legislation for community and neighborhood redevelopment agencies was replaced with legislation authorizing redevelopment agencies.



# Vermont

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Vermont ranks 35th among the states in number of local governments, with 733 as of June 2002.

## **COUNTY GOVERNMENTS (14)**

There are no county areas in Vermont lacking county government. However, the county governments perform very limited functions—chiefly maintaining the courthouse and county jail. The principal administrative officers of the county are two assistant or “side” judges.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (284)**

Subcounty general purpose governments in Vermont include municipal (city and village) governments and town governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Vermont, city, village, and town governments have similar powers and perform similar functions.

### **Municipal Governments (47)**

The term “municipality” as defined by The Census of Governments applies to the cities and incorporated villages in Vermont. Towns, to which the term “municipalities” is applied by Vermont statutes, are counted for census purposes as townships rather than municipal governments (see below). Unlike cities, which exist outside the area of any town, villages are included within town areas.

### **Town or Township Governments (237)**

Although towns do not legally differ much from cities and villages in Vermont, the U.S. Census Bureau enumerates them separately within government data. Towns perform many of the same duties commonly associated with county and municipal governments. The governing body of a town is known as the board of selectmen.

Although town governments exist in each county, they do not cover the entire area of each county within the state. Cities, gores, grants, and unorganized towns exist outside the area of any town with an organized government. Unorganized towns, gores, and grants in Vermont are geographic areas only, and are governed by state appointed supervisors. The only exception to this observation exists in Essex County, where the county clerk serves as the supervisor. Unorganized towns are not counted as governments by census.

## **PUBLIC SCHOOL SYSTEMS (283)**

### **School District Governments (283)<sup>1</sup>**

The following types of school districts in Vermont are counted as separate governments for census purposes:

- City school districts
- Incorporated school districts
- Interstate school districts
- Town school districts
- Union school districts

City and town school districts are governed by boards of directors. Board members are elected at the school district meeting. Similar provisions also apply to interstate school districts.

Incorporated districts are created by special acts of the legislature, but with substantially uniform provisions. Officers of each district are elected at the annual district meeting.

Union school districts are established by vote of the establishing school districts. Their boards are chosen by and from the participating districts. Fiscal requirements for a union school district are apportioned among the participating school districts. Provision is also made for interstate school districts in Vermont.

### **Dependent Public School Systems (0)**

Vermont has no dependent public school systems.

### **Other Educational Activities**

Supervisory units, also called supervisory unions or supervisory districts, are entities intended for the supervision of school affairs in two or more school districts. These agencies are classified as joint educational service agencies of their participating districts and are not counted as separate governments for census purposes. In 2002, 54 supervisory unions and 12 supervisory districts were in operation.

Schools in unorganized towns and gores are operated by officers representing the state government and are classified for census purposes as state activities. They are not counted as separate governments.

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<sup>1</sup>Vermont laws also provide for various types of local areas for election purposes, administration of justice, and zoning.

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Independent high schools (formerly private high schools) exist in designated towns that do not offer high school curriculums, but instead choose to send students to a private high school. Independent high schools are classified as private entities and are not included in census reporting.

## **SPECIAL DISTRICT GOVERNMENTS (152)**

Vermont statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Consolidated Water Districts**

Consolidated water districts are established when voters approve the merger of the water facilities located in two or more contiguous cities or towns. An elected board of water commissioners governs each district. The district may fix water rates and levy ad valorem taxes. The district may issue revenue bonds and general obligation bonds. General obligation bonds require voter approval. Wholesale consolidated water districts operate under the same provisions, but sell water to cities and towns on a wholesale basis rather than directly to customers. The International Water District, involving Canada, was created by special act. It operates under similar provisions. All bond issues require voter approval.

### **Emergency Medical Service (EMS) Districts<sup>2</sup>**

EMS districts are created to foster and coordinate emergency medical services within the district boundaries they serve. Boundaries of these districts are established by the State Department of Health. Other duties include monitoring and making provisions for emergency medical services, provide EMS training leading to certification (which is a major source of revenue for these districts), and cooperate with physicians to establish medical control within a district.

Each district board is comprised of representatives that are appointed by each public and private medical facility, ambulance service, and first responder service (EMS squads) operating within district boundaries. Only one representative from each squad may be appointed to the district board.

### **Fire Districts**

Fire districts provide fire protection, public parks, water works, sewers, sidewalks, and street lighting, and sprinkling or oiling streets. They are established by the town selectmen after a petition is submitted by landowners

within the proposed service area. An elected prudential committee governs each district. The districts may, upon voter approval, levy ad valorem taxes.

These districts are to be distinguished from town fire districts, which are governed by the town selectmen. Such districts are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

Housing authorities are established by resolution of Vermont cities, villages, or towns. Creation of the districts may be carried out based on the city, village, or town’s own initiative, or by petition of residents. A board of commissioners, appointed by the mayor, governs each authority. Housing authorities may issue bonds and fix rates and rentals. Joint housing authorities may be formed by resolution of two or more cities, villages, or towns.

### **Natural Resources Conservation Districts**

Natural resource conservation districts, formerly known as soil and water conservation districts, are created by the State Natural Resources Conservation Council. Organization of these districts is accomplished through petition of at least 25 landowners within the proposed district region, and after referendum. Districts are governed by a board consisting of five members. Two members are appointed by the State Natural Resources Conservation Council. The other three members are elected by the landowners. Districts may require contributions from benefited landowners and may accept federal and state aid.

### **Regional Transit Authorities and Districts**

Two types of regional transit agencies are authorized by Vermont statutes:

Regional transit authorities  
Regional transit districts

Two or more cities, towns, or villages may form a regional transit authority, after voter approval, to provide transit service directly or by contract. A board of commissioners consisting of two appointees from each member government governs each authority. The authority may fix fares and assess participating governments on the basis of weekly miles of service. The authority may accept gifts, grants, or loans and may issue bonds with voter approval. The Chittenden County Transportation Authority was established by a special act that outlined provisions that are similar to the general law authorizing regional transit authorities.

Regional transit districts are formed by an agreement between two or more cities, towns, or villages after approval of the State Transportation Board and the voters. A board consisting of one or more representatives of each

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<sup>2</sup>EMS districts were classified as state dependent agencies in 1997.

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participating city, town, or village governs each district. The districts may fix fares, rates, and charges, and request contributions from participating governments.

### **Solid Waste Management Districts**

Solid waste management districts are established under special acts or intergovernmental agreements (to include interstate compacts creating a district like the Southern Windsor-Windham County Solid Waste Management District) with similar provisions. The number of district board members representing each participating municipality is specified in the special act or intergovernmental agreement. These districts may apportion the share of the district budget to be met by appropriations from each participating municipality, except for the Rutland County Solid Waste District, which may levy ad valorem taxes and receive revenues from the sale of steam. These districts may issue bonds (after voter approval in the case of the Rutland County Solid Waste District). Solid waste management districts may also be created as union municipal districts.

### **Union Municipal Districts**

These districts are created upon approval of the attorney general and the voters of two or more member cities, towns, or villages. The districts promote more efficient and economical operation of any local government service, such as solid waste management, highways, or parks and recreation. The districts are governed by a joint municipal survey committee consisting of three representatives designated by the legislative branch of each participating city, town, or village. Also, if there is a local planning commission, one of the three representatives shall be a commission member. If the municipality is served by a regional planning commission, one member shall be an ex officio representative. The districts may issue bonds upon voter approval and accept funds, grants, and services from any public or private source. Cities, towns, and villages which are party to the district contract may appropriate funds for the district and levy taxes and issue special purpose bonds for payment of the appropriation.

Some union municipal districts may be classified as subordinate agencies based on the provisions of the interlocal agreement. See “Subordinate Agencies and Areas,” below.

### **Vermont Public Power Supply Authority**

This authority was created by special act from the Vermont Public Power Supply System Inc. The authority governing body is a board of directors appointed by the governing bodies of participating cities, towns, villages, and electric cooperatives. The authority may collect rates and fees and may issue revenue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Listed below are various governmental designations in Vermont that have certain characteristics of governmental

units, but are classified in census statistics as subordinate agencies of the state or local governments. These agencies are not counted as separate governments. Legal provisions for some of the larger organizations are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

### **Vermont Economic Development Authority (state).**

This authority was established by special act to finance the construction of industrial facilities and administer family farm assistance and a job start program. The authority board consists of 12 members, nine of whom are appointed by the Governor with the consent of the senate, and the commissioner of agriculture, food and markets, the secretary of development and community affairs and the state treasurer who serve in an ex officio capacity. The authority may make mortgage loans, fix charges and issue state revenue bonds upon approval by the Governor and the state treasurer. Towns, cities, and villages may issue bonds for industrial facility projects with approval from the authority.

### **Vermont Educational and Health Buildings Finance Agency (state).**

This authority was established by a special act to finance education and health related building projects. The agency board consists of seven members appointed by the Governor, two additional members appointed by the aforementioned seven, plus the commissioner of education, the secretary of human services, the state treasurer, and the secretary of administration who serve ex officio. The authority may fix rentals and charges collected for use of authority facilities and may issue revenue bonds.

**Vermont Housing Finance Agency (state).** This agency was formed to provide mortgage credit for low and moderate income housing. The governing body is a board of seven commissioners, including four commissioners appointed by the Governor, and the commissioner of banking, insurance and securities, the state treasurer, and the secretary of development and community affairs or their designees, who serve in an ex officio capacity. The agency may fix charges in connection with its loans, accept gifts, receive state and federal grants, and issue revenue bonds.

**Vermont Municipal Bond Bank (state).** This agency was established by special act to make funds available at reduced rates to governmental units in the state for financing public improvements. The bank governing board consists of the state treasurer, ex officio and four directors appointed by the Governor with the consent of the senate. The bank may fix fees and charges for its services, receive state or federal appropriations, and issue revenue bonds.

**Vermont State Housing Authority (state).** This authority was established by special act to provide assisted housing. A seven member commission appointed by the

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Governor with consent of the senate governs the authority. The authority may issue revenue bonds and fix and collect charges for its services.

Other examples include:

**State<sup>3</sup>**

Highway Districts  
Vermont District Environmental Commission and Environmental Districts  
Vermont Environmental Board  
Vermont Health Care Authority  
Vermont Home Mortgage Guarantee Board  
Vermont Housing and Conservation Board  
Vermont Independent School Finance Authority  
Vermont Natural Resources Agency  
Vermont Natural Resources Conservation Council

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<sup>3</sup>The Vermont Whey Pollution Abatement Authority (Repealed 1966).

Vermont Qualifying Facility Contract Mitigation Authority  
Vermont State Colleges, Inc.  
Vermont Student Assistance Corporation  
Vermont Transportation Authority  
Vermont Water Resources Board

**Municipal**

Cemetery commissions  
Conservation commissions  
Local health districts  
Union municipal districts (see also special districts)  
Urban renewal agencies

**Town**

Cemetery commissions  
Conservation commissions  
Fire districts governed by town selectmen  
Local health districts  
Union municipal districts (see also special districts)  
Urban renewal agencies

# Virginia

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Virginia ranks 43rd among the states in number of local governments, with 521 as of June 2002.

## **COUNTY GOVERNMENTS (95)**

The entire area of the state is encompassed by county government except for areas located within the boundaries of the cities. Cities in Virginia exist outside the area of any county and are counted as municipal rather than county governments. The county governing body may be called the county board of supervisors, county board, or urban county board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (229)**

### **Municipal Governments (229)**

Municipal governments in Virginia are the city governments and town governments, which are classified generally by population size as follows:

Cities—5,000 inhabitants or more  
Towns—1,000 inhabitants or more

The cities, referred to in the Virginia constitution as “independent incorporated communities,” differ from towns because they lie outside the boundaries of any county. These cities perform traditional county functions, as well as traditional municipal functions.<sup>1</sup>

Townships may be created under a specific circumstance. When a county consolidates with another city or county or combination thereof into a consolidated city, towns in the county that do not sign the consolidation agreement may continue in existence as separate townships within the consolidated city. These governments would continue to have the same officers as towns and would be counted as a municipal government rather than as a township government for census purposes. As of June 2002, there were no township governments in Virginia.

Under Virginia law, tier-cities are incorporated communities within a consolidated county with a population of 5,000 or more that have been designated as tier-cities by the general assembly. These governments have both the

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<sup>1</sup>In localities where a city and a county share the same clerk of circuit court, commissioner of revenue, commonwealth’s attorney, sheriff, or treasurer, the officials involved are classified for census purposes as county officials to prevent double counting.

powers of a town and such additional powers as may be granted by the general assembly. As of June 2002, there were no tier-city governments in Virginia.

### **Township Governments (0)**

Virginia has no township governments as defined for census purposes. The “townships” in Virginia are described above under “Municipal Governments.”

## **PUBLIC SCHOOL SYSTEMS (133)**

### **School District Governments (1)**

The Eastern Virginia Medical College, formerly the Medical College of Hampton Roads and, earlier, the Eastern Virginia Medical Authority, is the only school district government in Virginia. This college was established by special act. A board of 17 trustees governs the college, including six members appointed by the Eastern Virginia Medical College Foundation; one each appointed by the cities of Chesapeake, Hampton, Newport News, Portsmouth, and Suffolk; two appointed by the city of Virginia Beach; and four appointed by the city of Norfolk. The authority may fix and collect fees and rents and issue revenue bonds.

### **Dependent Public School Systems (132)**

Virginia statutes provide for the following types of dependent public school systems:

Systems dependent on county governments:

County school systems

Systems dependent on municipal governments:

City school systems

Town school systems

County, city, and town public school systems in Virginia are classified as dependent agencies of county or municipal governments and are not counted as separate school district governments. County or municipal public school systems receive county or municipal appropriations and state and federal funds. The county and municipal governing bodies set the budgets for their public school systems.

Generally, each county and city in Virginia constitutes a “school division” for the operation of public schools. Each school division is counted as a separate dependent public school system in census statistics. The state board of education may divide or consolidate school divisions upon consent of the school boards and the governing bodies of

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the counties and the municipalities affected and with the consent of the general assembly. In addition, two or more school boards may establish joint or regional schools with the consent of the state board of education.

The public schools in the cities of Bedford and Fairfax are operated under contract by the boards of education of Bedford and Fairfax counties, respectively. The public schools in James City County and the city of Williamsburg are jointly operated, as are the public schools in Greensville County and the city of Emporia and in Alleghany County and the city of Clifton Forge. Rockbridge County and the city of Lexington jointly operate one high school; the rest of the schools in those two divisions are operated by their respective school boards.

Generally, city school boards are appointed by the city council. County school boards are usually appointed by the school board selection commission that, in turn, is appointed by the circuit court. Upon voter approval, however, a county school board may be appointed by the county governing body. Also, upon voter approval, city or county school boards may be elected.

In public school systems serving less than one county or city or part or all of more than one county or city, the school board members are appointed by the governing body of the counties or cities they represent. The number of school board members is determined by the governing body of the county or city, if the school division consists of less than one county or city, or by agreement of the governing bodies of the counties and cities in a school division consisting of part or all of more than one county or city.

Virginia law also recognizes separate town school districts that existed on July 1, 1978, except that, if the town converts to an independent city, the town will also become a school division. Town school districts are classified for census reporting as dependent agencies of the town governments because the town council appoints members of the school board and provides for the system fiscal requirements.

Each county and some city school divisions are divided into “districts” from which members of the respective school boards are appointed. These districts exist only for representational purposes.

### **Other Educational Activities**

School boards may enter into agreements with other school boards to provide special and vocational education services or programs under contract or to operate joint programs or schools. These programs are not counted as separate governments. In cases where two or more school boards provide these programs jointly, these programs or schools are classified as joint educational service agencies of the participating county, city, or town school systems.

## **SPECIAL DISTRICT GOVERNMENTS (196)**

Virginia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities and Commissions (special acts and interlocal agreements)**

Airport authorities and commissions may be established by special act. Those established jointly by two or more local governments are counted for census reporting as governments. A board appointed by the participating local governments governs each of the airport authorities, except the Blue Ridge Airport Authority’s board is appointed by the circuit judge. These authorities may fix and collect fees and all except the Cumberlands Airport Commission and the Mecklenburg-Brunswick Airport Commission may issue revenue bonds.

In addition, two or more counties, cities, or towns may form a joint airport authority, board, or commission by interlocal agreement under general law. The composition of the governing body of such an entity is specified in the agreement. Powers of airport authorities, boards, and commissions created under general law are similar to those of airport authorities created under special acts.

Airport authorities created jointly by several local governments prior to July 1, 1994, may continue as joint authorities even in the event that all but one of the local governments withdraws.

The Tri-City Airport Commission, serving the Bristol area, is counted under “Tennessee—Special District Governments.”

Airport authorities serving a single county or city and lacking fiscal or administrative autonomy are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Area Agencies on Aging Created as Joint Exercise of Powers**

These agencies provide services to the aging. They are created by local governments through joint exercise of powers agreements. The agencies may receive funds from the state, federal, and local governments and may accept private contributions.

### **Breaks Interstate Park Commission**

This commission was created by an interstate compact between Virginia and Kentucky to develop and operate Breaks Interstate Park. The commission consists of three members appointed from each state by the respective governors. The commission may issue revenue bonds.

### **Chesapeake Bay Bridge and Tunnel District**

This district was established by special act to build, operate, and maintain the Chesapeake Bay Bridge and Tunnel. An 11-member commission governs the district, with one

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member from each city and county in the area appointed by the judges of the circuit court. The district may fix tolls and fees and issue revenue bonds.

### **Community Development Authorities**

These authorities are created upon petition of landowners meeting specific requirements and ordinance or resolution by two or more local governments. The number of board members is specified in the articles of incorporation. The authorities provide a variety of facilities and services. The authorities may fix and collect fees and issue bonds. The authorities may request that the local government levy a special property tax.

Community development authorities created by a single local government are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Health Center or Hospital Commissions**

These commissions are created by resolution of one or more county or municipal governing bodies to provide and operate health centers (nursing homes, adult care residences, independent living facilities, and assisted living facilities) or hospitals. Commission members are appointed by the participating governments. The commission may issue bonds and fix and collect fees.

### **Hospital Authorities**

A hospital authority may be established to provide and operate hospitals by a city council on its own initiative or on petition of voters. A board of commissioners appointed by the mayor governs each authority. The authority may issue bonds and fix and collect fees.

The Chesapeake Hospital Authority and the Patrick Hospital Authority were established by special acts. Their governing boards are appointed by the city council and the county board of supervisors, respectively. Their financial powers are the same as those provided for under general legislation.

### **Jail Authorities—1990 Law**

These authorities provide regional jail facilities. They may be created by resolution of the governing bodies of two or more counties, cities, or combinations thereof. A board consisting of representatives of the member governments governs each authority. The authorities may fix and collect rents, rates, and charges and issue revenue bonds. Similar provisions apply to the Riverside Regional Jail Authority, which was established by a special act.

Regional jail boards created under an earlier law authorizing joint exercise of powers agreements are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Metropolitan Washington Airports Authority**

This authority was established early in 1987 by interstate compact between Virginia and the District of Columbia and upon approval by the United States Congress. Its purpose is to assume operation of Washington Dulles International Airport and the Ronald Reagan Washington National Airport under lease from the Federal Aviation Administration. A board of directors, consisting of five appointed by the Governor of Virginia, three appointed by the Mayor of the District of Columbia, two appointed by the Governor of Maryland, and three by the President of the United States, governs the authority. The authority may impose fees and other charges and may issue revenue bonds.

### **Middle Peninsula Chesapeake Bay Public Access Authority**

This authority was created by special act to acquire and improve sites to provide access to the Chesapeake Bay. Each participating government appoints one or two members. The authority may fix and collect fees and issue bonds.

### **Northern Virginia Transportation Authority**

This authority was established by special act to provide highways and mass transit systems in northern Virginia. The board consists of the chief elected officer of each member county and city, state officials *ex officio*, and citizens appointed by the Governor. The authority may issue bonds.

### **Park Authorities**

These authorities may be created by resolution of a combination of counties, cities, or towns to provide park facilities. The authority board is appointed by the member governments. Members of the governing body may be appointed to the board but may not compose a majority. The authorities may fix fees for use of the park facilities and issue revenue bonds.

Authorities that encompass only a single county or municipality are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

### **Produce Market Authorities**

These authorities provide facilities for the marketing of agricultural produce. The authorities are created by the Governor on petition of the governing body of any city, county, or combination thereof. A board of directors, appointed by the Governor, governs each authority. The governing body of Hanover County, however, may at its sole discretion establish such an authority and appoint the board of directors without the proclamation of the Governor. The authorities may issue bonds and fix and collect fees. No authorities of this type were reported in operation as of June 2002.

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## Regional Industrial Facilities Authorities

These authorities are created by ordinance of participating local governments in certain planning districts. The boards consist of two members for each local government. In some planning districts, only members of the participating governing bodies may be appointed to the board. The authorities may fix and collect fees and may issue bonds.

## Regional Public Library Boards

Boards to operate regional public libraries in two or more counties or cities may be established by agreement between the participating counties and cities. In the case of established county or city free library systems, however, the library boards must agree to such action. Each board consists of one or more members selected by the governing body of each participating government according to the provisions of the agreement establishing the board. Regional public library boards receive contributions from participating governments in accordance with the provisions of the agreement creating the board.

Regional public libraries that are administered by a single county or city government under contract are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## Richmond Eye and Ear Hospital Authority

This authority was created by special act to issue bonds to finance facilities for the Richmond Eye and Ear Hospital. A board of directors appointed by the Governor governs the authority. The authority may fix fees and rentals and issue revenue bonds.

## Richmond Metropolitan Authority

This authority provides express highways, bridges, tunnels, parking garages, and stadiums. It was established by a 1966 special act. A board of directors governs the authority; it consists of two members from each of the counties of Chesterfield and Henrico appointed by their boards of county supervisors, six members appointed by the mayor of the city of Richmond, and a member of the state highway commission. The authority may fix tolls and other fees for use of its facilities and issue revenue bonds.

## Sanitation Districts

Sanitation districts in areas containing tidal waters: These districts prevent the pollution of tidal waters by treatment plants. The districts may be created by the circuit court on petition of the voters and after referendum and with approval of the state health commissioner. A board of commissioners, appointed by the Governor, administers each district. The district may issue bonds after referendum and fix and collect rents, fees, and charge. Similar provisions apply to the Hampton Roads Sanitation District, which was created by special act.

Sanitation districts in areas with nontidal waters: These districts prevent the pollution of nontidal waters by sewage treatment plants. The districts may be established by the circuit court on petition of voters and after referendum and with approval of the state health commissioner. A board of commissioners appointed by the state health commissioner governs each district. The district may issue bonds after referendum and fix rates and charges.<sup>2</sup>

Sanitary districts (as distinct from sanitation districts) are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Sanitation authorities are created under the water and waste authority law, below.

## Service Districts—Joint Service Districts and Service Districts Created by Court Order With Landowner Boards

Joint service districts are created by two or more counties or cities by ordinance. Service districts created by court order with boards composed of landowners also are considered to be independent governments. These entities may perform a wide variety of functions. The creating governments may compose the board ex officio or may appoint a separate board. The districts may levy taxes and accept funds from any source. In cities with a population of 350,000 or more, the city council may levy a transient room rental tax for the benefit of the service district.

Service districts created by one local government are not counted as separate governments. Service districts created by court order with a local government in charge of the board also are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## Soil and Water Conservation Districts

Soil and water conservation districts are created by the state soil and water conservation board on petition either by local governing bodies or by a specified percentage of the registered voters within the proposed district. After a public hearing, the board may approve or disapprove creation of the proposed district.

The governing body of a soil and water conservation district that includes more than one county or city, or portions thereof, consists of two directors elected by the voters of each county or city and two appointed by the state board. The governing body of a district that covers only one county or city, or portion thereof, consists of a five-member board: three directors elected by the voters and two appointed by the state board. The districts may accept federal or state contributions and may require contributions from benefited landowners.

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<sup>2</sup>Legislation for the Moccasin Gap Sanitation Commission was abolished on July 1, 2001.



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Watershed improvement districts are classified as subdistricts of the soil and water conservation districts and are not counted as separate governments. They are created by the board of a soil and water conservation district after petition of landowners and referendum. The directors of the parent soil and water conservation district govern each watershed improvement district. The directors may levy taxes and issue bonds upon voter approval.

### **Southside Virginia Tourism Development Authority**

This authority was created by special act. It serves the West Piedmont Planning District and the Southside Planning District. Each participating county and city appoints one board member. The authority may borrow money; accept federal, state, and local funds; and accept gifts, grants, and donations from any source.

### **Tourist Train Development Authority**

This authority was created by act of the general assembly. The eight-member board appointed by the Governor must include three officials from the governing bodies of Tazewell County, the town of Bluefield, and the town of Pocahontas; four citizen members who are residents of Tazewell; and one member of the general assembly representing Tazewell. The authority may issue bonds and receive state and local appropriations.

### **Transportation Districts—1964 Law**

These districts may be created by a resolution of a combination of counties or cities to provide transit facilities, public highways, and other modes of transportation. A board of commissioners, appointed by the governing bodies of the participating counties and cities according to the provisions of the creating agreement, governs each district. In addition, for districts established on or after July 1, 1986, the board of commissioners includes two members of the house of delegates and one member of the senate plus the chair of the commonwealth transportation board. For the Transportation District Commission of Hampton Roads, the commission includes one member of the house of delegates and one member of the senate plus the chair of the commonwealth transportation board. The districts may set fares and issue revenue bonds. The Northern Virginia Transportation District has its own tax revenue.

The law also authorizes state transportation districts, of which there are nine. These are planning areas. The local officials in these areas are entitled to representation on the commonwealth transportation board. These areas are not counted as separate governments.

A single county or city may create a transportation district or transit district if no contiguous county or city wishes to combine for such purpose. Districts created under this act

by a single government are not counted as separate governments. Districts created under the local transportation district act or as public transportation systems also are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Virginia Geographic Information Authority**

This authority became a state division and is no longer classified as a special district.

### **Washington Metropolitan Area Transit Authority**

This authority is counted under “District of Columbia—Special District Governments.”

### **Water and Waste Authorities**

Authorities of this type that encompass two or more counties, cities, or towns may provide water supply, sewerage, storm water collection, garbage collection and disposal services, and electric power. They are established by ordinance or resolution of any one or more counties or municipalities after public hearing. Voter approval for the establishment of the authority is required if petitioned. A board, of whom one or more represents each county or municipality served in accordance with the articles of incorporation, governs each authority. Water and sewer authorities may fix and collect fees and may issue revenue bonds. These authorities may be known by a variety of names. Certain authorities also may request that the counties or cities served levy earmarked ad valorem taxes and special assessments. Some authorities established under this law are called “service authorities” or “sanitation authorities.”

Water and sewer authorities that encompass a single county or municipality are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas,” below.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Virginia that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this

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kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Industrial or economic development authorities (county or municipal).** These authorities are established by county or municipal ordinance to finance and lease industrial, pollution control, museum, medical, and higher education facilities, and facilities for certain nonprofit organizations. An authority also may be established jointly by two or more county or municipal governments. An authority may fix and collect fees and issue revenue bonds. Some authorities of this type are named or have been renamed “economic development authorities.” Some industrial development authorities have been established by special acts.

**Redevelopment and housing authorities (county or municipal).** These authorities may be established after local referendum either called by resolution of the county, city, or town governing body or petitioned for by landowners. A board of commissioners appointed by the county or municipal governing body governs each authority. The authority board may collect rentals and issue bonds. The governing body of the sponsoring government must approve all contracts and projects.

Two or more contiguous counties may establish regional housing authorities. Two or more municipalities, whether or not contiguous, may establish consolidated housing authorities. In addition, 1960 legislation authorizes the establishment of county urban renewal authorities after referendum in counties meeting a specified population density (as of June 2002, only Arlington County met the population density requirements).

**Sanitary districts (county or municipal).** Sanitary districts are created by order of the circuit court upon petition of qualified voters who reside in the area desiring establishment of a district. Sanitary districts provide water supply, sewerage, garbage collection and disposal, heat, light, power, gas, and fire-fighting services. The county board of supervisors or the city or town council constitutes the governing body of the sanitary district. The district may fix charges for the services it provides and may issue bonds. Sanitary districts also may provide sidewalks, curbs, gutters, parking lots, community buildings, and recreational buildings for their residents.

**Virginia Aviation Board (state).** This board was formerly the Virginia Aviation Commission. The board was created by special act to acquire, build, operate, maintain, and regulate airports. Members of the board are appointed by the Governor (an additional member is appointed by the President of the United States, if the board takes over a United States airport facility). An additional member also may be appointed by any county or city where the board acquires or constructs an airport. The board may fix and

collect fees and may issue revenue bonds. As of 2002, the board did not own or operate any airports. Its primary function is to license airports and promote aviation.

**Virginia College Building Authority (state).** This authority was established by a special act. The authority board of commissioners consists of seven members appointed by the Governor plus the state treasurer, the director of planning and budget, the director of the state council of higher education, and the state comptroller. The authority may issue revenue bonds or other obligations of specified educational institutions in Virginia. This authority also administers the Education Facilities Authority Act, through which it assists institutions of higher learning in the acquisition, construction, financing, and refinancing of needed facilities.

**Virginia Education Loan Authority (state).** This entity was dissolved in 1996. The legislation was repealed in 1998.

**Virginia Housing Development Authority (state).** This authority, authorized by act of the general assembly, was formed to provide mortgage credit for low- and moderate-income housing. The governing body is a board of ten commissioners, seven of whom are appointed by the Governor, plus a representative from the board of housing and community development, the director of the department of housing and community development, and the state treasurer. The authority may fix and collect fees in connection with loans and issue revenue bonds.

**Virginia Port Authority (state).** This authority was created by special act to acquire, build, operate, and maintain port facilities. A board of commissioners, appointed by the Governor plus the state treasurer governs the authority. The authority may issue revenue bonds and set charges for its facilities.

**Virginia Public School Authority (state).** This authority was established by special act. The authority’s board of commissioners consists of eight members: five appointed by the Governor plus the state treasurer, the state comptroller, and the superintendent of public instruction. The authority may issue revenue bonds to be used for the purchase of local school system bonds. Specified state funds are set aside for authority use.

**Virginia Resources Authority (state).** This authority was created in 1984 by act of the general assembly to finance water supply, wastewater treatment, drainage, solid waste, public safety, and resource recovery facilities and major league baseball stadiums. A board of directors consisting of the state treasurer, the state health commissioner, the director of the department of environmental quality, the director of the department of aviation, and seven members appointed by the Governor governs the authority. The authority may fix and collect fees and issue revenue bonds.

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**State Education Assistance Authority (state).** Legislation for this authority was repealed in 1998.

Other examples include:

### State<sup>3</sup>

Assistive Technology Loan Fund Authority  
Chippokes Plantation Farm Foundation  
Development authorities for former federal areas  
Hampton Roads Sports Facility Authority  
Road authorities (state)  
Roanoke Higher Education Authority  
Rural Virginia Development Foundation  
Southwest Virginia Higher Education Center  
Southwest Virginia Public Education Consortium  
Virginia Arts Foundation  
Virginia Baseball Stadium Authority  
Virginia Biotechnology Research Park Authority  
Virginia Coalfield Coalition Authority  
Virginia Coalfield Economic Development Authority  
Virginia Commercial Space Flight Authority  
Virginia Commonwealth University Health System Authority  
Virginia Economic Development Partnership Authority  
Virginia Historic Preservation Foundation  
Virginia Information Providers Network Authority  
Virginia Innovative Technology Authority  
Virginia Land Conservation Foundation  
Virginia Outdoors Foundation  
Virginia Public Building Authority  
Virginia Recreational Facilities Authority  
Virginia Small Business Financing Authority  
Virginia State Parks Foundation  
Virginia Tobacco Settlement Foundation  
Virginia Tourism Authority  
Virginia War Memorial Foundation

### County

Agricultural and forestal districts  
Bath County Airport District  
Behavioral health authorities  
Community development authorities (single county)  
Community service boards (mental health)  
Dinwiddie Airport and Industrial Authority  
Drainage districts (county)  
Fairfax County Economic Development Authority  
▪ Fire or rescue districts  
Health partnership authorities (including joint)  
Joint and regional juvenile detention commissions (county)  
▪ Mosquito control districts (county)  
Park authorities (single county)

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<sup>3</sup>The name of the Medical College of Virginia Hospitals Authority was changed to the Virginia Commonwealth University Health System Authority. Legislation authorizing the Virginia Abandoned Waste Site Authority was repealed on October 1, 2001.

Parking authorities (special acts)  
Planning districts (joint county-city-town)  
Primary highway transportation improvement districts (Fairfax, Loudoun, and Prince William counties)  
Public facilities districts (county)  
Public recreational facilities authorities (single county)  
Regional jail boards created under joint exercise of powers agreements  
Regional public libraries operated by one county under contract  
Road authorities (county)  
Service districts (created by one local government or created by court order with a local government in charge of the board)  
Special service districts (county)  
Transportation districts created under the following acts:  
Local transportation districts (single county or two or more contiguous localities)  
Public transportation systems  
Transportation districts—1964 law (single county)  
Transportation service districts  
Water and sewer or sanitary authorities (single county)

### Municipal<sup>4</sup>

Alexandria Port Commission  
Behavioral health authorities  
Chesapeake Airport Authority  
Chesapeake Port Authority  
City of Virginia Beach Industrial Authority (formerly Virginia Beach Industrial Development Authority)  
Community development authorities (single municipality)  
Danville Industrial Development Authority  
Drainage districts (municipal)  
Economic Development Authority of the city of Newport News, Virginia (formerly Oyster Point Development Corporation)  
Fire or rescue districts  
Greater Richmond Convention Center Authority (created under the public recreational facilities authority act)  
Housing rehabilitation districts  
Health partnership authorities (including joint)  
Joint and regional juvenile detention commissions (city)  
Mosquito control districts (municipal)  
Norfolk Airport Authority (formerly Norfolk Port and Industrial Authority)  
Norfolk Area Medical Center Authority  
Norton Industrial Development Authority  
Park authorities (serving a single city or town)  
Parking authorities (special acts)  
Peninsula Port Authority of Virginia  
Planning districts (joint county-city-town)  
Portsmouth Port and Industrial Commission  
Public facilities districts (municipal)

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<sup>4</sup>The Manassas Airport Authority was renamed the Manassas Regional Airport Commission and reclassified as a special district.

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Public recreational facilities authorities (serving a single city or town)  
Regional jail boards created under joint exercise of powers agreements  
Regional public libraries operated by one city under contract  
Richmond Ambulance Authority  
Road authorities (municipal)  
Service districts (created by one local government or created by court order with a local government in charge of the board)  
Special service districts (city or town)

Transportation districts created under the following acts:  
Local transportation districts (single municipality or two or more contiguous localities)  
Public transportation systems  
Transportation districts—1964 law (single municipality)  
Water and sewer authorities (single city)

**Joint County-Municipal**

Regional criminal justice training academies

Virginia laws also provide for various types of local areas for election purposes and administration of justice.

# Washington

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Washington ranks 19th among the states in number of local governments, with 1,787 as of June 2002.

## **COUNTY GOVERNMENTS (39)**

There are no areas in Washington lacking county government. Except for home-rule counties, a county's governing body is known as the board of county commissioners. Home-rule counties are governed by the county council. Five counties operate under home-rule charters: Clallam, King, Pierce, Snohomish, and Whatcom. Legislation enacted in 1991 eliminated references to formal classes of counties. Since 1991, all state statutes intended for counties of a particular population size specify the applicable population range. Although consolidated city county governments are authorized by state statutes, none currently exist.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (279)**

### **Municipal Governments (279)**

Municipal governments in Washington are the cities and towns. Municipalities are divided into classes according to population size, as follows:

First class—10,000 inhabitants or more and a home-rule charter

Second class—1,500 or more inhabitants and no home-rule charter

Towns—Less than 1,500 inhabitants and no home-rule charter

Change from one class to another occurs only after voter approval. Cities with a population of 10,000 or more may adopt a home-rule charter if the voters of the city approve. In addition, since 1969, all municipalities may acquire statutory home-rule by becoming a noncharter code municipality. Two cities, Union Gap and Waitsburg, operate under charters granted prior to 1889 by the former Washington territory.

The minimum population requirement for incorporation is 300, but if the proposed incorporation is within 5 air miles of a city of 15,000 population or more the minimum population requirement is 3,000.

For provisions governing "metropolitan municipal corporations," see "Special District Governments," below.

Governments—Individual State Descriptions

### **Township Governments (0)**

Although township governments are still authorized by state law, there are currently none in existence. They were last reported in operation during the 1972 Census of Governments.

## **PUBLIC SCHOOL SYSTEMS (296)**

### **School District Governments (296)**

The following types of school districts in Washington are counted as separate governments for census purposes:

First class school districts—2,000 or more pupils

Second class school district—fewer than 2,000 pupils

A school district may include territory in more than one county. Such districts are called joint (intercounty) school districts. Also, school districts are divided into high school and nonhigh school districts on the basis of whether or not they operate a high school.

An elected board of directors administers each school district. School districts receive funds from state property tax levies for common schools, county ad valorem taxes, profits from school trust lands, and allocations of grants from the state and the federal government. A school district may levy a special tax for maintenance and operation or issue bonds for capital construction after voter approval.

### **Dependent Public School Systems (0)**

Washington has no dependent public school systems.

### **Other Educational Activities**

Educational services districts consist of one or more counties or portions of counties. They provide regional administration of local school districts. These districts are classified, for census reporting, as joint educational service agencies of the participating school districts and are not counted as separate governments. As of June 2002, nine educational services districts were reported in operation.

The community colleges and technical colleges in Washington are classified for census purposes as state institutions and are not counted as separate governments. A board of trustees appointed by the Governor governs each college. These colleges receive revenue from tuition and operating fees, state appropriations, federal grants, and the proceeds of state bond issues.

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In addition, school districts may jointly establish and operate vocational skills programs by means of cooperative agreements. The vocational skills programs are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 2002, ten vocational skills programs were reported in operation.

### **SPECIAL DISTRICT GOVERNMENTS (1,173)**

Washington statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Air Pollution Control Authorities**

A 1967 general law establishes air pollution control authorities in counties with a population of 125,000 or more and permits the creation of air pollution control authorities in other counties. In these latter counties, authorities may be established by the board of county commissioners on its own initiative or on petition of property owners, after public hearing. Multicounty authorities may be established by contiguous counties. A board of directors, appointed by the governing bodies of the establishing county or counties and municipalities within each county, governs each authority. The authorities apportion their fiscal needs to the underlying governments according to population and/or assessed valuation. Other sources of revenue include federal and state grants and gifts. Air pollution control authorities may levy property taxes with voter approval.

#### **Cemetery Districts**

Cemetery districts may be established by the board of county commissioners after petition, hearing, and voter approval. An elected board of commissioners governs each district. The districts may levy ad valorem taxes, but may not borrow money in excess of currently levied taxes.

#### **County Airport Districts**

County airport districts are established by the county governing body after petition of voters and voter approval. Voters may also petition for an elected district board of commissioners. A district may levy ad valorem taxes if approved by the voters, fix charges and revenues, accept federal aid, and issue revenue bonds. A county airport district administered by the county governing body is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

#### **Cultural Arts, Stadium, and Convention Districts**

Districts to provide cultural arts, stadium, and convention facilities are established by petition of voters, by resolution of one or more counties, or by resolution of two or more cities, after public hearing and voter approval. The

district governing body consists of appointed representatives of the participating governments, as specified in the resolution creating the district. The districts may receive the proceeds of county hotel-motel tax levies, issue revenue bonds, and after voter approval, may levy ad valorem taxes and issue general obligation bonds. Districts governed by the county commissioners ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Diking and Drainage Districts**

Washington statutes authorize the following types of diking and drainage districts:

Diking districts—1895 law

Drainage districts—1895 law

Intercounty diking and drainage districts—1909 law

Diking districts or drainage districts may be established by the board of county commissioners after petition of landowners, hearing, and voter approval under two separate 1895 laws. Intercounty diking and drainage districts are established by a joint meeting of the commissioner of public lands and the participating county boards after petition of landowners, subject to voter approval.

Elected boards of commissioners govern all three types of districts. The districts may impose special benefit assessments and issue bonds. Participating counties and cities may appropriate funds for the district. In addition, cities within diking and drainage districts may levy an assessment on property. A general law authorizing the establishment of ditch districts has been repealed, but there are some such districts still in existence.

Improvement districts for drainage, diking, or sewerage created under a 1913 law are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

#### **Fire Protection Districts**

Fire protection districts may be established in unincorporated areas after voters file a petition with the county auditor and after a hearing and election called by the board of county commissioners. An elected board of commissioners governs each district. The districts may issue bonds, upon voter approval, and may levy an ad valorem tax and benefit assessments.

Local improvement districts may be created within fire protection districts. They have the power to levy special benefit assessments, but are subordinate areas of the fire protection districts. Local improvement districts are not counted as separate governments.

#### **Flood Control Districts 1937 Act**

Under a 1937 general law, these districts may be established upon petition of property owners or upon resolution of the governing body of the county or the municipality to be served, after a public hearing and voter approval.

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An elected board of directors governs each district. The districts may levy assessments and issue bonds. For flood control districts established under a 1935 law, which are not counted as separate governments, see “Subordinate Agencies and Areas,” below.

### **Housing Authorities**

The governing body of any county, city, or town may create a housing authority by resolution. Joint city and county housing authorities are created by agreement between the city and county governing bodies. County housing authority boards are appointed by the county governing body. City or town housing authority boards are appointed by the mayor. Housing authorities may fix rentals and charges, issue bonds, and accept federal aid.

### **Hydroelectric Resources Authorities**

Authorities to build, operate, and maintain hydroelectric facilities are created by agreement between one or more irrigation districts and any combination of cities, towns, or public utility districts. The composition of the authority governing body is specified in the agreement creating each authority. The authorities may fix rates, tolls, and charges and may issue revenue bonds.

### **Irrigation or Reclamation Districts**

These districts are created by the county board of commissioners after petition of landowners and after voter approval. Such districts may also provide drainage, domestic water supply, and electric power facilities as well as irrigation. An elected board of directors governs each district. The districts may fix rates and charges and may levy special benefit assessments. Bond issues must be approved by the voters. Irrigation and rehabilitation districts are formed from irrigation districts under special conditions and possess the same type of organization and powers.

### **Irrigation Districts Joint Control**

Irrigation districts under joint control may be established by petition of landowners, followed by a hearing and referendum. These districts administer water works, main and branch canals and water lines, and the water facilities of two or more irrigation districts. The district is governed by a board of directors consisting of a president appointed by the county board and the resident owner of each tract of land involved. The districts receive special assessments and charges upon each member irrigation district.

### **Joint Operating Agencies for Electric Power**

These agencies are established to develop and sell electric power. The system board of directors consists of one representative from each of the participating public utility districts. The system may fix rates and charges for the sale of power and may issue revenue bonds.

The Conservation and Renewable Energy System and the Washington Public Power Supply System were established under this legislation.

### **Library Districts**

Washington statutes authorize the following types of library districts that are counted as governments for census purposes:

Island library districts are established in counties with less than 25,000 in population and consisting solely of islands (San Juan) by petition of voters to the county commission, after voter approval. A board of trustees appointed by the county commissioners governs each district. The district may levy ad valorem taxes and, after voter approval, issue bonds.

Regional libraries are formed by action of the governing bodies of any two or more local governments. The intergovernmental agreement establishing the regional library specifies the membership of the library board. Expenses of the regional library are apportioned among the participating governments as provided in the agreement.

Rural library districts are established in unincorporated areas by the county commissioners after petition of voters and voter approval. A board of library trustees, appointed by the county commissioners, governs each district. The districts may levy ad valorem taxes and issue bonds.

Intercounty rural library districts are formed by identical resolutions of the boards of two or more county commissioners, or by majority vote of the county commissioners in joint session, after voter petition and approval. The district board of trustees is appointed jointly by the participating county boards. District finances and powers are the same as for rural library districts.

### **Metropolitan Municipal Corporations**

General law provides that any area containing two or more cities, one of which is a city of 10,000 or more, may organize as a metropolitan municipal corporation for one or more of the following metropolitan functions: sewage disposal, water supply, public transportation, garbage disposal, parks and parkways, and planning. Establishment is by approval of the voters at an election that has been called either by: (1) resolution of the council of a central city, (2) resolution of the councils of two or more component cities other than a central city, (3) resolution of the board of commissioners of a central county, or (4) petition of the voters of the metropolitan area. A metropolitan council consisting of elected officials of the component counties and cities governs each corporation. The council members select an additional member of the council to serve as chairperson of the corporation.

Metropolitan municipal corporations may fix fees and charges, and may issue general obligation and revenue bonds. They may also levy a retail sales and use tax and a

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motor vehicle excise tax for public transportation purposes upon voter approval. A 1 year property tax can only be submitted for voter approval at the establishing election. If income is insufficient, participating towns and cities make supplemental payments to the corporation.

Local improvement districts may be established within metropolitan municipal corporations. They are classified as dependent activities of the metropolitan municipal corporations for census purposes, and are not counted as separate governments.

### **Metropolitan Park Districts**

A city of 5,000 or more population plus contiguous area may establish a metropolitan park district by an election that has been called either by petition of the voters or by the city council on its own initiative. An elected board of park commissioners governs each district. The district may levy ad valorem taxes and issue bonds. Voter approval is necessary for bond issues that exceed a specified percentage of the assessed value of the property in the district.

### **Mosquito Control Districts**

Mosquito control districts may be established by petition of voters to the county commissioners or by resolution of intent by the board of county commissioners, followed by hearing and voter approval. A board of trustees, appointed by the governing bodies of the participating counties and cities, governs each district. The districts may issue bonds and levy ad valorem taxes upon voter approval.

### **Park and Recreation Districts**

General law authorizes the formation of park and recreation districts on petition of voters after hearing and voter approval. An elected board of commissioners governs each district. The districts may fix rates and charges, accept gifts and grants, and issue bonds. Upon voter approval, the districts may levy ad valorem taxes. Park districts may create local improvement districts; the local improvement districts are classified as dependent activities of the park and recreation districts, and are not counted as separate governments.

### **Port Districts**

Port districts are established by an election that is called by the board of county commissioners on petition of voters or on its own initiative. Port districts furnish airport or port facilities and promote the use of such facilities. An elected port commission governs each district. The districts may fix rates and charges, levy ad valorem taxes, accept gifts, and issue bonds. Industrial development districts as well as local improvement districts may be established by and within a port district as a dependent activity of the port district. Industrial development districts and local improvement districts are not counted as separate governments.

### **Public Facilities Districts**

Public facilities districts may be created to build and operate sports and entertainment facilities in counties with a population of 300,000 or more that are located more than 100 miles from a county in which the state has constructed or owns a convention center. Creation of such districts is by a joint resolution of the county board of commissioners and the governing body of the largest city in the county. If the largest city in the county has a population that is at least 40 percent of the total county population, the board of directors consists of two members appointed by the county legislative authority, two members appointed by the city council of the largest city within the county and one appointed by the aforementioned four. If the largest city in the county has a population of less than 40 percent of the total county population, the district is governed by a five or seven member board appointed by the county. The district may levy sales and use and excise taxes, fix fees and charges, receive the proceeds of a hotel-motel tax, issue general obligation bonds, and after voter approval, may levy ad valorem taxes.

### **Public Hospital Districts**

Hospital districts are established by resolution of or petition to the board of county commissioners, after voter approval. An elected board of commissioners governs each district. The districts may fix rates, levy ad valorem taxes, and issue general obligation and revenue bonds.

### **Public Transportation Benefit Area Authorities**

These authorities are created by resolution of the county commissioners upon recommendation of a transportation improvement conference (consisting of city council representatives and county commissioners) and public hearing. The authority board consists of elected officials selected by the governing bodies of component cities and counties. The authorities may fix rates and fares and accept appropriations, gifts, and grants.

Unincorporated public transportation benefit areas are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Public Utility Districts**

Districts for the conservation and the supply of domestic and irrigation water and electric light and power are created by a resolution of or a petition to the board of county commissioners after voter approval. An elected board of public utility commissioners governs each district. The districts may set rates and fees, levy ad valorem taxes, and issue bonds.

Local utility districts with the power to levy benefit assessments may be established as dependent activities of the parent public utility district. They are not counted as separate governments.



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## Regional Transportation Authority

This authority was established by resolution of the governing bodies of contiguous counties each with a population of 400,000 or more to develop and operate a high capacity transportation system. The authority is governed by a board consisting of representatives of each participating county appointed by the county executive. The authority may levy special assessments, fix rates and charges, issue revenue and general obligation bonds, and with voter approval, may levy a motor vehicle excise tax and a sales and use tax.

## Water and Sewer Districts<sup>1</sup>

These districts are created upon petition of voters to the board of county commissioners, followed by a hearing and voter approval. An elected board of commissioners governs each district. The districts may levy special benefit assessments, fix rates and charges, and submit property tax levies to the voters. Comprehensive plans require the approval of an engineer and the county director of health. Bond issues to finance the comprehensive plan require voter approval.

Districts may establish utility local improvement districts as dependent activities and levy special benefit assessments therein. Utility local improvement districts are not counted as separate governments.

Water districts, which may provide water supply, sanitary sewer systems, fire protection, and street lighting, are created on petition of voters to the board of county commissioners and after voter approval. An elected board of commissioners governs each district. The district may levy special benefit assessments, fix rates and charges, issue bonds, and submit property tax levies to the voters.

Local improvement districts or utility local improvement districts may be created within a water district as dependent activities of the parent water district. They are not counted as separate governments.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Washington that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing

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<sup>1</sup>Originally created as a water or sewer district, state statutes hold that all of these districts are now classified as “water-sewer districts.”

additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind; i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of the property in the area served.

**Conservation districts (county).** These districts are established to provide soil and water conservation services on petition of landowners to the state conservation commission after public hearing and voter approval. A board of supervisors, three elected and two appointed by the state conservation commission, governs each district. A conservation district has no independent revenue raising powers, but it may accept contributions, receive special assessments collected by the county, and manage and lease property.

**Washington Health Care Facilities Authority (state).** This authority was established by state law to assist and encourage the building and maintenance of modern health care facilities. The authority governing body consists of the Governor, the Lieutenant Governor, the insurance commissioner, the secretary of health, and a public member appointed by the Governor. The authority may set fees and charges for services and may issue revenue bonds.

**Washington State Housing Finance Commission (state).** This commission was created by act of the legislature to provide mortgage credit for low and moderate income housing. The commission consists of 11 members, nine of whom are appointed by the Governor, and the state treasurer and the director of community development ex officio. The commission may fix fees and charges in connection with the provision of mortgage credit and may issue bonds.

Other examples include:

### State<sup>2</sup>

Economic Development Finance Authority  
Infestation control districts  
Puget Sound Action Team and Puget Sound Council  
Washington Higher Education Facilities Authority  
Washington State Building Authority  
Washington State Public Stadium Authority  
Water Conservancy Boards

### County

Community councils (for unincorporated areas of island county)

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<sup>2</sup>The Washington State Maritime Commission was phased out by legislature, effective midnight June 20, 1995.

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County airport districts (governed by county commissioners)

- County park and recreation service areas

County public transportation authorities  
County rail districts  
County road districts  
County road improvement districts (listed in the 1987 Census of Governments as “county improvement districts”)  
Emergency medical service districts  
Emergency service communication districts

- Flood control districts—1935 act<sup>3</sup>

Flood control zone districts  
Health districts  
Improvement districts for drainage, diking, or sewerage—1913 law<sup>4</sup>  
Intercounty weed districts  
Lake management districts  
Local improvement districts (water and sewerage systems)  
Multipurpose community centers (county)  
Parking and business improvement areas (county)  
Public corporations for economic development—1981 law (county)  
Public waterway districts  
River and harbor improvement districts  
Service districts (for bridge and road improvements)  
Shellfish protection districts

<sup>3</sup>Authorizing legislation for districts of this type has been repealed, but existing districts may continue to operate.

<sup>4</sup>Budgets of districts organized under this law are subject to county approval.

Solid waste collection districts—1971 law  
Solid waste disposal districts—1982 law  
Television reception improvement districts  
Transportation benefit districts—1987 law (county)  
Unincorporated transportation benefit areas  
Utility local improvement districts (water and sewerage systems)  
Weed control districts

### **Municipal**

Flood control districts—1935 law  
Local improvement districts  
Multipurpose community centers (municipal)  
Parking and business improvement areas (municipal)  
Parking commissions  
Pike Place Market Preservation and Development Authority (Seattle) City Ordinance  
Public corporations 1974 law<sup>5</sup>  
Public corporations for economic development—1981 law (municipal)  
Transportation benefit districts—1987 law (municipal)  
Urban renewal agencies

### **Other**

Public corporations established by port districts are classified as dependent activities of the port districts and are not counted as separate governments. Washington laws also provide for various types of local areas for election purposes and administration of justice.

<sup>5</sup>Corporations under this law may be organized to receive and administer state and federal grants, and to perform any lawful public purpose. The Seattle Museum Development Authority is an example of an agency created under this law.

# West Virginia

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West Virginia ranks 38th among the states in number of local governments, with 686 as of June 2002.

## **COUNTY GOVERNMENTS (55)**

There are no areas in West Virginia lacking county government. The county governing body is called the county commission.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (234)**

### **Municipal Governments (234)**

Municipal governments in West Virginia are the cities, towns, and villages. Cities are divided according to population size into the following classes:

- Class I—More than 50,000 inhabitants
- Class II—10,001 to 50,000 inhabitants
- Class III—2,001 to 10,000 inhabitants
- Class IV (towns and villages)—2,000 inhabitants or fewer

To incorporate, a population of 100 is required for an area less than 1 square mile; 500 residents per square mile are required for an area of 1 square mile or more.

Municipalities with a population of more than 2,000 may elect to operate under a home-rule charter.

### **Township Governments (0)**

West Virginia has no township governments.

## **PUBLIC SCHOOL SYSTEMS (55)**

### **School District Governments (55)**

Each county in West Virginia constitutes a school district. The county school districts in West Virginia are counted as governments. An elected county board of education governs each district. The board may levy ad valorem taxes and issue bonds.

### **Dependent Public School Systems (0)**

West Virginia has no dependent public school systems.

### **Other Educational Activities**

Multicounty regional educational service agencies may be established by the state board of education to provide special educational and other services. The governing board of each agency is selected in accordance with state

board of education regulations. These agencies may receive county contributions, federal funds, gifts, and grants. Multicounty regional educational service agencies are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (342)**

West Virginia statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Airport Authorities (regional)**

General law provides that regional airport authorities may be established by the governing bodies of two or more contiguous municipalities or counties. A board appointed by the participating governments governs each authority. The authority may fix and collect service charges and issue revenue bonds.

The following airport authorities were authorized by special act:

Benedum Airport Authority, established by the county courts of Harrison and Marion counties, was authorized by special act. The respective county commissions each appoint three board members to the authority. The authority may receive rentals and charges and may issue revenue bonds.

Potomac Highlands Airport Authority was authorized by a special act. The authority is governed by a board of two members appointed by the commissioners of Mineral County and five members appointed by Maryland jurisdictions. The authority may impose fees and borrow money.

The Tri-State Airport Authority was created by a special act to operate an airport in Wayne County. Its governing body is appointed by the participating counties and cities in Cabell and Wayne counties. The authority may fix user charges and issue revenue bonds.

Single-county airport authorities are not counted as separate governments. See "Subordinate Agencies and Areas," below.

### **Coal Heritage Highway Authority**

This authority was created by an act of state legislature to promote economic development and tourism along the national scenic byway known as the coal heritage trail.

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The board consists of one member appointed by each of the county commissions of Fayette, Mercer, McDowell, Raleigh, and Wyoming counties and one member appointed by the state secretary of education and arts. The authority may fix and collect fees for the use of its facilities.

### **Conservation Districts**

Conservation districts are created by the state conservation committee on petition of landowners and after referendum. A board of supervisors, consisting of one elected member from each county wholly or partially located within the district and two members appointed by the state committee, governs each district. The districts may require contributions from benefited landowners.

In addition, watershed improvement districts may be formed as subdistricts of a conservation district upon petition and after hearing. The supervisors of the overlying conservation district govern the watershed conservation district. A watershed improvement district is not counted as a separate government.

### **Corridor G Regional Development Authority**

This authority was created by a special act to advance industrial, commercial, agricultural, and recreational development in the counties of Boone, Lincoln, Logan, and Mingo. It is governed by a 16-member board appointed by the participating counties. The authority may fix and collect fees for its services and issue revenue bonds.

### **Drainage, Levee, and Reclamation Districts**

These districts provide flood control and reclamation of swampland. The districts may be created by the circuit court on petition of landowners after hearing. An elected board of supervisors governs each district. The districts may issue bonds and levy special benefit assessments.

### **Greater Huntington Park and Recreation District**

This district was created by a special act. An elected board of park commissioners governs the district. The district may levy ad valorem taxes.

### **Greenbrier, Monroe, and Pocahontas Multicounty Economic Development Authority**

This authority was created by special act to provide economic development for the three-county area. It is governed by a board of at least 12 directors consisting of the presidents of the three county governments and at least nine members appointed jointly by the county presidents and the corporate members of the authority. The authority receives a statutorily mandated per capita contribution from each member county and annual dues from its corporate members. The authority may issue revenue bonds.

### **Hatfield-McCoy Regional Recreation Authority**

This authority was created by a special act to manage a system of recreational trails in a seven-county area in the southern part of the state. It is governed by a board appointed by each participating county. The authority may fix and collect fees and may issue revenue bonds.

### **Housing Authorities**

A general law provides for the creation of housing authorities by a city or county governing body on its own initiative or on petition of residents. A board of commissioners appointed by the mayor (in the case of city housing authorities) or the county commission (in the case of county housing authorities) governs each authority. Housing authorities may issue bonds and fix and collect rents and charges. Housing authorities may undertake redevelopment activities as well as provide assisted housing.

### **Hughes River Water Board**

This board was created by a special act to provide water supply and water treatment to the municipalities of Cairo, Harrisville, and Pennsboro. It consists of one member appointed by each municipality. The board may fix and collect fees for the sale of water and may issue revenue bonds.

### **Public Library Boards**

A number of public libraries have been created by special acts. The governing boards always include members appointed by the county board of education, usually include members appointed by the county, and may include municipal appointees. Funding is established by the authorizing special act in the form of mandatory tax levies by the member governments. In some cases, the public library board can set the tax within limits.

Public library boards created under general law are classified as dependent agencies of the creating government or governments. See "Subordinate Agencies and Areas" below.

### **Public Service Districts**

These districts provide water, sewerage or stormwater service, gas distribution service, or any combination thereof. The districts may be established by the county commission (on its own motion, on recommendation of the public service commission, or on petition of voters) after public hearing, local referendum upon voter demand, and approval of the public service commission. A board of three or more members governs each district; each participating municipal government appoints one or more members according to population. If fewer than three members represent participating governments, the county commission appoints additional members so that the total number of district board members will be three or more. The district may fix and collect charges and issue revenue bonds.

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## Regional Water and Wastewater Authorities

These districts may be created by any combination of counties, municipalities, public service districts, or other political subdivisions of the state after approval by the state public service commission. The board members are appointed by the participating public agencies. The authorities may issue bonds and fix and collect fees.

Authorities of this type that lack fiscal or administrative autonomy are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## Sanitary Districts

Sanitary districts provide sewerage facilities. These districts may be established in areas that contain one or more cities, towns, or villages by the county commission on petition of voters and after hearing and referendum. A board of trustees appointed by the county commission with approval of the council of the largest municipality therein governs each district. The districts may issue bonds after referendum, establish rates and charges, and levy property taxes.

## Solid Waste Authorities

Two or more counties, with the approval of the state solid waste management board, may establish a regional solid waste authority. A board of directors appointed by various state and local officials governs each authority. The authorities may fix rentals and charges for their services and issue revenue bonds.

Counties not participating in a regional solid waste authority have county solid waste authorities created by a January 1, 1989, law. These authorities are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## Urban Mass Transportation Authorities

These authorities to provide and operate transit systems may be created by ordinance of one or more county or municipal governing bodies. A board appointed by the governing bodies of the constituent governments governs each authority. The authority may impose charges for services and issue revenue bonds.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in West Virginia that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

## Urban renewal authorities (municipal and county).

These authorities may be created by the governing body of a municipality or a county. A board of commissioners administers each authority; its members are appointed by the mayor with the consent of the municipal governing body (in the case of a city urban renewal authority) or by the county commission (in the case of a county urban renewal authority). Regional urban renewal authorities may be created by two or more municipalities or counties. Municipal or county governments within the area of operation of an authority may levy taxes or issue bonds to obtain funds for redevelopment purposes. The authority board may fix and collect rentals and issue revenue bonds. Plans require the approval of the creating governments. These authorities also may be called slum clearance authorities.

## West Virginia Hospital Finance Authority (state).

This authority was created by act of the legislature to finance hospital facilities. The seven-member board is composed of five members appointed by the Governor, plus the state treasurer and the director of the state department of health. The authority may fix and collect fees and issue revenue bonds.

## West Virginia Housing Development Fund (state).

This agency was formed by act of the legislature to provide mortgage credit for low- and moderate-income housing. The 11-member board of directors consists of seven members appointed by the Governor, plus the attorney general, the commissioner of agriculture, the state treasurer, and the Governor. The fund may fix and collect fees in connection with its loans and issue revenue bonds.

**West Virginia Parkways, Economic Development, and Tourism Authority (state).** This authority was established by act of the legislature to construct, operate, and maintain highway, tourism, and economic development projects. The authority board consists of six members appointed by the Governor with the consent of the senate, plus the state secretary of transportation. The authority may fix and collect tolls, fees, and rents and may issue revenue bonds.

Other examples include:

## STATE<sup>1</sup>

Blennerhassett Island Historical State Park Commission  
Educational Broadcasting Authority  
Local port authorities  
Public Land Corporation  
State Armory Board  
State Building Commission of West Virginia  
West Virginia Agricultural Land Protection Authority

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<sup>1</sup>Legislation creating the Enterprise Zone Authority was repealed in 1997.

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West Virginia Community Infrastructure Authority  
West Virginia Economic Development Authority  
West Virginia Health Care Cost Review Authority  
West Virginia Investment Management Board  
West Virginia Jobs Investment Trust Board  
West Virginia Public Energy Authority  
West Virginia Public Port Authority  
West Virginia Regional Jail and Correctional Facility Authority  
West Virginia School Building Authority  
West Virginia Solid Waste Management Board (formerly West Virginia Resource Recovery-Solid Waste Disposal Authority)  
West Virginia State Rail Authority (formerly West Virginia Railroad Maintenance Authority)  
West Virginia Traumatic Brain and Spinal Cord Injury Rehabilitation Board  
West Virginia Water Development Authority

### **County**

Airport authorities (single county)  
Coalfields Expressway Authority  
Community improvement assessment districts (county)  
County boards of health  
County building commissions  
County development authorities  
County farmland protection boards  
County fire boards  
County library boards  
County parks and recreation commissions  
County waterworks and electric power systems  
Emergency ambulance service authorities—1975 law  
Emergency operations center boards in Kanawha and Cabell counties  
Historic landmarks commissions (county)

Hospital boards  
Marshall County Activities Development Authority  
Mercer County Tourist Train Authority  
New River Parkway Authority  
Regional library boards  
Regional water and wastewater authorities lacking autonomy  
Shawnee Parkway Authority  
Solid waste authorities (single county)

### **Municipal**

Boards of park and recreation commissioners (excluding Greater Huntington Park and Recreation District)  
Ceredo-Kenova Flood Wall Board  
City library boards  
Community improvement assessment districts (municipal)  
Downtown redevelopment districts  
Emergency ambulance service authorities  
Historic landmarks commissions (municipal)  
Hospital boards  
Municipal boards of health  
Municipal building commissions  
Municipal development authorities  
Municipal waterworks and electric power systems  
Regional water and wastewater authorities lacking autonomy  
Sanitary boards  
Wheeling Centre Market Commission

### **Joint Municipal-County**

Berkeley County Roundhouse Authority  
Municipal-county building commissions

West Virginia laws also provide for various types of local areas for election purposes and administration of justice.

# Wisconsin

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Wisconsin ranks 11th among the states in number of local governments, with 3,048 as of June 2002.

## **COUNTY GOVERNMENTS (72)**

There are no areas in Wisconsin lacking county government. The county governing body is called the county board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,850)**

The 1,850 subcounty general purpose governments in Wisconsin comprise 585 municipal (city and village) governments, and 1,265 town governments.

### **Municipal Governments (585)**

The term “municipality,” as defined for census statistics on governments, applies in Wisconsin only to cities and villages. Towns, to which the term “municipality” is applied by some Wisconsin statutes, are counted for census purposes as township rather than municipal governments (see below). Cities and villages exist outside the area of any town. Cities are divided into the following four classes:

- First class—150,000 inhabitants or more
- Second class—39,000 to 149,999 inhabitants
- Third class—10,000 to 38,999 inhabitants
- Fourth class—fewer than 10,000 inhabitants

Villages outside a metropolitan area must have a population of 1,000 and a density of 500 per square mile before obtaining city status. The minimum population requirement for incorporation as a village is 150. For incorporation of cities within a metropolitan community (an area containing a city, or two cities with borders no more than five miles apart, with an aggregate population of 25,000 or more), the requirements are a minimum population of 5,000, an area of three square miles, and a density of at least 750 persons per square mile. For incorporation of villages within a metropolitan community, the requirements are a minimum population of 2,500 for an area covering two square miles, and a population density of at least 500 persons per square mile.

### **Town or Township Governments (1,265)**

Units in Wisconsin designated as “towns” are counted in census statistics as township governments. Towns encompass the entire area of the state, except for areas within

the boundaries of cities or villages. The entire territory of Milwaukee County, however, consists of cities and villages. The entire territory of Menominee County constitutes one town, but the tax levies imposed by the town of Menominee are separate from those imposed by Menominee County. The town of Menominee is thus counted as a separate government in census statistics on governments.

Each town is governed by a town board of supervisors. Towns may exercise the powers of a village by resolution of the town meeting.

## **PUBLIC SCHOOL SYSTEMS (446)**

### **School District Governments (442)**

Only the following types of school districts in Wisconsin are counted as separate governments for census purposes:

- Common school districts
- Unified school districts
- Union high school districts
- School districts in first class cities
- Technical college districts

School districts in first class cities were created under general law with special application. All four types of school districts above are administered by elected school boards. The school boards may issue bonds and levy local property taxes. The taxes to be levied for common and union high school districts are determined at the annual district meeting.

The technical college districts are administered by boards selected by the governing bodies of the participating school districts, or by the chairpersons of the county boards of supervisors of participating counties. The districts may levy property taxes and issue bonds. There are 16 such districts that encompass the entire state.

### **Dependent Public School Systems (4)**

Wisconsin statutes provide for the following types of dependent public school systems:

- Systems dependent on county governments (4):
  - County children with disabilities education boards

County children with disabilities education boards are established by the county board of supervisors. Members of the education boards are also appointed by the county board of supervisors. These boards receive the proceeds

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of county tax levies and state grants, but budgets of the boards are subject to county approval. These boards are classified as dependent agencies of county governments, and are not counted as separate governments. As of June 2002, four county children with disabilities education boards were reported in operation.

### **Other Educational Activities**

Wisconsin statutes provide for the establishment of cooperative educational service agencies that act primarily as intermediaries between the state and the local school districts. Each of these cooperative educational service agencies may furnish services on request to any or all of the school districts within its boundaries on a contractual basis. A board of control, chosen by and from the constituent school district boards, governs each agency. These agencies receive payments from underlying school districts and state aid. For census statistics, cooperative educational service agencies are classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. As of June 2002, 12 cooperative educational service agencies were reported in operation.

### **SPECIAL DISTRICT GOVERNMENTS (684)**

Wisconsin statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Community Development Authorities**

These authorities provide public housing and urban renewal. They are established by resolution or ordinance of the governing body of any city. A board of seven members appointed by the mayor, two of whom are members of the city council *ex officio*, governs each authority. Community development authorities may fix charges and rents, accept donations and grants, and issue bonds.

#### **County Drainage Boards and Drainage Districts**

Wisconsin statutes authorize the following types of drainage districts and boards:

##### **County drainage districts with appointed boards.**

These districts are authorized under 1963 legislation effective January 1, 1965. Beginning in 1965, the former farm drainage districts were abolished and the drainage projects thereunder converted to the county drainage boards. A county drainage board, appointed by the circuit court, supervises and directs the operations of all drainage districts and projects in the county. County drainage boards may levy benefit assessments and, upon approval of the circuit court, may issue bonds for drainage purposes.

**Drainage districts with option to elect district board.** Legislation permitting these districts to be formed was repealed effective January 1, 1965. Districts then in operation, however, may continue to operate under the repealed law if the voters approve at an election called for this purpose by the county court. A three-member board appointed by the circuit court or elected by the voters governs these districts. These districts may levy benefit assessments and issue bonds.

Drainage districts governed by the city, village, or town governing body *ex officio* are not counted as separate governments. See "Subordinate Agencies and Areas," below.

#### **Family Care Districts**

Districts to provide health care services are established by the county board of supervisors upon recommendation by the local long-term care council. A board of commissioners governs the district. For single county family care districts, the board consists of 15 members selected by the county board of supervisors, or when applicable the county administrator or county executive. For multiple county family care districts, up to 21 members are selected to the board in the same manner as single county family care districts. The district may accept grants and aid, fix charges for services, and operate a resource center or a care management organization.

#### **Housing Authorities**

Wisconsin statutes provide for the creation of city or village housing authorities by resolution of the city or village governing body, and of county veterans' housing authorities by resolution of the county board of supervisors or on petition of resident veterans. In addition, 1961 legislation authorized cities to establish housing authorities to provide housing for elderly persons. The authorities are governed by boards of commissioners appointed by the mayor, the village board, or the county supervisors. The authorities may issue bonds, fix rents and charges and accept donations. Some city housing authorities, however, have been reorganized by ordinance and now operate as a department of the city government rather than as an independent housing authority.

#### **Joint Local Water Authorities**

A local government unit may establish a joint local water authority by contracting out services with another local government unit, upon approval by the secretary of state. A board of commissioners governs each district, with the selection of board members and length of terms decided by the creating local government unit. The district board may issue bonds and collect fees for services provided to the jurisdiction.

#### **Local Cultural Arts Districts**

Local cultural arts districts created by first class cities are established by resolution to the governor from the mayor



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and sponsoring city of where the majority of the district is to be located. These districts oversee the development of cultural arts through funding by issuing bonds and collecting charges for services. A board of commissioners governs each district, with the selection process of the board members determined by the city council in which the district resides.

Local cultural arts districts that are established by second class cities or lower are governed ex officio by state and local elected officials, and are considered dependent.

### **Local Professional Baseball Park Districts**

A local professional baseball park district is created by resolution of a county with more than 600,000 population, subject to approval by the governor. The jurisdiction of a local professional baseball park includes the county from which the baseball park resides and any contiguous county. A board of commissioners governs the district, and members of the board are selected by the governor, the chief executive officers of each county in the jurisdiction, and the mayor of the most populous city in the jurisdiction. The district may issue revenue bonds, levy a sales and use tax, collect charges for services, and accept gifts or grants.

### **Local Professional Football Stadium Districts**

A local professional football stadium district is created by resolution of a county with more than 150,000 population that already has a stadium with a professional team, subject to approval by the Governor. A board of commissioners governs the district, and members of the board are selected by the chief executive officers of the most populous city in the county, the county in which the stadium resides, and any municipality in the jurisdiction. The district may levy a sales and use tax, issue bonds, and collect charges for facilities.

### **Metropolitan Sewerage Districts (except the Milwaukee Metropolitan Sewerage District)**

Proceedings to create these districts are initiated by resolution of any municipality. Following a public hearing, the state Department of Natural Resources may order the creation of such a district. A board of five commissioners governs each district; the county board appoints the commissioners unless the cities, towns, and villages comprising the district agree to appoint the commissioners or provide for their election. The district may issue bonds (approval of the voters is required for bond issues if petitioned for), levy direct annual taxes that the participating governments collect, levy special benefit assessments, and fix charges for services.

### **Metropolitan Transit Authorities**

The law creating metropolitan transit authorities was repealed in 1999.

### **Milwaukee Metropolitan Sewerage District**

This district to provide sewage disposal facilities was originally established under a 1921 general law with special application. Effective April 1982, the governing body of this district was reorganized as a single 11-member commission, with seven members appointed by the mayor of Milwaukee and four members selected by a council of chief executives of other cities, towns, and villages in Milwaukee County. Legislation effective in 1982 gave the district the power to levy ad valorem taxes and issue bonds.<sup>1</sup> The district may receive revenue from user charges and from the sale of fertilizer, may impose assessments on cities, towns, and villages in the district, and may contract out its services to governments located outside the county.

### **Municipal Electric Companies**

Municipal electric companies may be established by two or more cities, villages, or towns to contract with each other for operation of facilities for generation, transmission, or distribution of electric power and energy. Copies of these contracts are filed with the secretary of state. Upon receipt, the secretary of state records the contract and issues a certificate of incorporation. The governing board consists of a board of directors, with one member appointed by each contracting municipality. Other details regarding the establishment and the operation of the boards of directors are in the contract. Municipal electric companies may sell secured or unsecured bonds, and fix and revise fees, rates, rents, and charges. The Badger Power Marketing Authority, Wisconsin Public Power, Inc., and the Western Wisconsin Municipal Power Group were created under this law.

### **Public Inland Lake Protection and Rehabilitation Districts**

These districts (often called “lake districts”) may be created by resolution of the governing body of a city, village, or town, or by a county board after petition, hearing, and approval of boundaries. A five-member board of commissioners governs each district; three members are elected, one member is appointed by the county board, and one member is appointed from the governing body of the town, city, or village within which the largest portion by valuation of the district lies. The district may borrow money, issue bonds, impose special assessments and user charges, and levy ad valorem taxes.

Districts administered by city, town, or village governing bodies ex officio are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

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<sup>1</sup>Prior to 1982, Milwaukee County issued bonds on behalf of the Milwaukee Metropolitan Sewerage District, and levied taxes to pay principal and interest on those bonds. Effective in 1982, the district levies taxes to pay the county for principal and interest on outstanding county bonds issued on behalf of the district.

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## Solid Waste Management Boards

Boards to provide for solid waste collection disposal are created by resolution of one or more county governing bodies. Except in counties that have more than 500,000 in population, members of the boards are appointed by the governing bodies of the county or counties served. The boards may charge and collect fees for its services and facilities, receive state and federal grants, levy ad valorem taxes.

## Town Sanitary Districts

These districts are created by authority of the town board or by a petition of the landowners living within the proposed district to the town board for the purpose of providing a sewerage system. A board of three commissioners appointed by the town board or by the department of natural resources governs each district. A sanitary district may collect charges, levy special assessments, levy an ad valorem tax and may issue municipal obligations.

Districts administered by a town governing body *ex officio* are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Wisconsin that have certain characteristics of governmental units but that are treated in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

**City redevelopment authorities (municipal).** These authorities may be established by the city council. A board of seven commissioners appointed by the mayor governs each authority. No more than two of these commissioners may be city officers. An authority may issue bonds, accept appropriations and grants, and lease its facilities. Its budget, however, is subject to review and amendment by the city council.

**Land conservation committees (county).** These districts, formerly known as soil and water conservation districts, are established by resolution of the county governing body. Each committee consists of the chairperson of the county agricultural stabilization and conservation committee, and at least two members of the county committee on agriculture and extension education. The land conservation committee may include any number of county board members and up to two persons who are not members of the county board. The committees may receive federal, state, and county funds, and may require contributions from landowners for benefits received.

**Wisconsin Health and Educational Facilities Authority (state).** This authority was created by act of the legislature to finance health care and post-secondary education facilities. A board of seven members appointed by the Governor governs the authority. The authority may fix rents, fees, and charges, and may issue revenue bonds.

**Wisconsin Housing and Economic Development Authority (state).** This authority, formerly the Wisconsin Housing Finance Authority, was created to provide mortgage credit for low and moderate income housing. The authority is governed by a board of nine members, six of whom are appointed by the Governor with the consent of the senate, the secretary of commerce or his or her designee, the secretary of administration or his or her designee, and the chairpersons of the senate and assembly committees on local affairs. The authority may receive contributions, fees, and charges, make mortgage loans, and issue revenue bonds.

**Wisconsin State Building Commission (state).** This commission was established primarily to administer the building program of the state and to supervise the leasing of new state buildings. The commission consists of the Governor, three state senators, three representatives to the assembly, and one citizen member appointed by the governor. The commission receives funds from state appropriations.

Other examples include:

### State<sup>2</sup>

- Bradley Center Sports and Entertainment Corporation
- Flood control boards
- Forest protection areas
- Fox River Navigational System Authority
- Public purpose corporations
- Turnpike corporations

### County

- Boards of harbor commissioners
- County park commissions
- County transit commissions
- Dane County Lakes and Watershed Commission
- Industrial development agencies
- Mosquito control districts
- Planning and zoning authorities

### Municipal

- Boards of harbor commissioners
- Boards of public land commissioners
- City or village drainage districts with *ex officio* boards

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<sup>2</sup>Functions of the Wisconsin Community Development Finance Authority were transferred to the Wisconsin Housing and Development Authority in 1987.

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City park boards  
City sewerage districts  
City transit commissions  
Local cultural arts districts (Second class or lower)  
Local exposition districts  
Plan commissions  
Public inland lake protection and rehabilitation districts  
with ex officio boards  
Public recreation boards  
Utility districts  
Village and town transit commissions

**Town**

Boards of harbor commissioners  
General zoning districts

Public inland lake protection and rehabilitation districts  
with ex officio boards  
Public recreation boards  
Town drainage districts with ex officio boards  
Town park commissions  
Town sanitary districts with ex officio boards  
Utility districts  
Village and town transit commissions

Wisconsin law also provides for various types of local areas for election purposes and administration of justice.

# Wyoming

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Wyoming ranks 36th among the states in number of local governments, with 722 as of June 2002

## **COUNTY GOVERNMENTS (23)**

There are no areas in Wyoming lacking county government. The county governing body is called the county board of commissioners.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (98)**

### **Municipal Governments (98)**

Municipal governments in Wyoming are the cities and towns. First class cities are municipalities with a population of 4,000 or more. Other municipalities in Wyoming are designated as towns. The minimum population for incorporation is 200 within an area of three square miles or less.

### **Township Governments (0)**

Wyoming has no township governments.

## **PUBLIC SCHOOL SYSTEMS (55)**

### **School District Governments (55)**

Four types of school districts are authorized in Wyoming:

- Elementary school districts
- High school districts
- Unified school districts
- Community College districts

Currently, no high school districts are operating and only Fremont County still has elementary school districts that operate along with unified districts. The governing body is an elected board of trustees. School district revenues include state appropriations from a statewide ad valorem tax levy, appropriations from a countywide ad valorem tax levy as apportioned by the state board of education, and a school district ad valorem tax levy. Subject to referendum, school districts may issue bonds for capital construction projects.

Community college districts may be created after petition to the Wyoming Community College Commission and referendum. The governing body is an elected board of trustees. The district may levy property taxes, may receive

state appropriations, may issue revenue bonds upon resolution of the board of trustees, and may issue general obligation bonds with voter approval.

### **Dependent Public School Systems (0)**

Wyoming has no dependent public school systems.

### **Other Educational Activities**

Boards of cooperative services may be established to provide educational services including but not limited to post-secondary education, vocational technical education, adult education or special education for children by agreement between any combination of two or more school districts and community college districts. The board members are selected by vote of the members of the boards of trustees of participating school districts. The activities of the boards of cooperative services are financed by ad valorem taxes levied by the participating school districts. Boards of cooperative services are classified as joint educational service agencies of the participating school districts and are not counted as separate governments. As of fiscal year, there were 11 boards of cooperative services reported in operation.

## **SPECIAL DISTRICT GOVERNMENTS (546)**

Wyoming statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

### **Cemetery Districts**

These districts are established by the board of county commissioners on petition of landowners and after local referendum. An elected board of trustees governs each district. The district may levy taxes and sell lots and with voter approval, issue bonds.

### **Conservation Districts**

These districts are established by the state conservation commission on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners, may accept donations from the federal government or any other government agency and may levy taxes upon voter approval.

Watershed improvement districts, previously classified as dependent subdistricts of conservation districts, were reclassified as independent districts in 2002.

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## County Improvement and Service Districts

These districts finance and provide various improvements and services, such as streets, parks, water supply, sewerage, and solid waste disposal. Districts may be created in unincorporated areas by petition of majority land owners to the county commissioners. An elected board of directors governs each district. Board resolutions for proposed improvements are subject to approval by property owners at public hearing. Districts may levy ad valorem taxes, levy special benefit assessments, fix and collect user charges, receive contributions from public or private sources, and after voter approval, issue bonds. The district board has the power to create local improvement districts.

Local improvement districts created by county improvement and service districts are administered by the creating district. They are not counted as separate governments.

## Drainage Districts

Drainage districts are created by the district court on petition of landowners and after hearing. A board of commissioners, appointed by the district court or locally elected if the landowners so demand, governs each district. The district may issue bonds and levy special benefit assessments.

## Fire Protection Districts

These districts may be established either by petition and subject to hearing and referendum or by resolution of the board of county commissioners and subject to referendum in unincorporated areas of the county. An elected board of directors governs each district. The board of county commissioners may levy ad valorem taxes in support of fire protection districts. Subject to voter approval, districts may issue bonds.

## Hospital Districts

Hospital districts may be established by the board of county commissioners on petition of landowners after local referendum. An elected board of trustees governs each district. The district may fix charges and levy ad valorem taxes and special assessments. The district may issue revenue and general obligation bonds; general obligation bonds require voter approval. Districts are authorized to engage in shared services, participate in cooperative ventures, enter partnerships, and form or be a shareholder of corporations; however, tax revenues may not be used for any of these purposes.

## Irrigation Districts

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The district may

levy special benefit assessments, fix and collect charges, and issue bonds. Amendments in 1963 authorize irrigation districts to develop and distribute hydroelectric energy and power.

## Joint Powers Boards

Boards of this type are established by agreement between any two or more county, municipal, school district or special district governments upon approval by the governing bodies of the respective governments. The composition of the joint powers board is specified in the agreement establishing the board. The board may fix charges, receive appropriations and grants and issue revenue bonds. Member governments also may issue bonds for the benefit of the board.

Regional transportation authorities formed by more than one county are to be formed by joint powers agreements.

Surface water drainage utility boards created by joint powers boards are subordinate agencies of the joint powers board creating them. They are not counted as separate governments. See "Subordinate Agencies and Areas," below.

## Predatory Animal Districts

Each county in Wyoming is automatically a predatory animal district. A board of directors elected by the sheep and cattle ranchers in the district governs each district. If the county board of commissioners provides a county appropriation, the county board of commissioners appoints a seventh person to the district board of directors. Revenues include predatory animal control fees paid by stock owners on all sheep and cattle inspected within the district, county government appropriations, and donations.

## Recreation Districts

Recreation districts may be established by school district governing bodies either independently or jointly for the purpose of providing a system of public recreation.. Such districts are governed by a board of trustees appointed by the school board(s). Revenues include gifts and donations and a tax levied by the school district and transferred to the Board of Cooperative Education Services (BOCES) for administration and accounting purposes.

Prior to 2002, recreation districts created by a single school district were classified as dependent activities of the creating school district; recreation districts created by multiple districts were classified as joint powers boards. Recreation district financial accounts and data are maintained separate from those of the creating school district(s). Public recreation is an activity apart from the educational mission of school districts. Although Wyoming statute allows such districts to be created also by one or more municipalities or counties, most have been created

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by one or more school districts. Recreation districts created by a single county or municipality remain classified as subordinate agencies of the creating government. Recreation districts created by multiple municipalities or counties as joint powers boards are special district governments.

### **Rural Health Care Districts**

Districts to provide health care in rural areas are established by petition to the county commissioners after public hearing and referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and after voter approval, issue bonds. Districts are authorized to engage in shared services, participate in cooperative ventures, enter partnerships, and form or be a shareholder of corporations, however, tax revenues may not be used for any of these purposes.

### **Senior Citizen Service Districts**

These districts to provide senior citizen programs may be organized following resolution of the county board of commissioners or citizen petition and public referendum. An elected five-member board of trustees may levy an ad valorem tax subject to legally specified maximum millage and subject to referendum. Districts may accept gifts and grants. Tax revenues are solely for provision of senior citizen programs and payment of surety bonds for district trustees. Districts are authorized to acquire, hold, and dispose of real property; however, districts may not use tax revenues for real property purchase or capital construction. One or more districts may be organized within a county area with no overlapping areas.

### **Solid Waste Disposal Districts**

These districts are created upon resolution of the board of county commissioners. A board appointed by the county commissioners governs each district. The district may fix rates for the use of its facilities and upon voter approval, levy an ad valorem tax.

### **Special Museum Districts**

Special museum districts may be established by the board of county commissioners on petition of landowners and after public hearing and local referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes and make any necessary rules and regulations for operation of the museum. Bond issues must have voter approval.

County owned and operated museums or collections of exhibits are classified as subordinate activities of the respective county government.

### **Water Conservancy Districts**

Water conservancy districts may be established by the district court on petition of landowners and after public hearing. An elected board of directors governs each district.

The district may fix rates and levy taxes and benefit assessments. Bond issues must be approved by the voters.

### **Water and Sewer Districts**

These districts may be established by the board of county commissioners on petition and after hearing and referendum. Districts may be created for either or both purposes and may include all or a portion of the unincorporated area of the county. An elected board of directors governs each district. The district may levy taxes, fix rates and charges and issue bonds with voter approval.

### **Watershed Improvement Districts**

Watershed improvement districts may be established as subdistricts of one or more soil and water conservation districts upon petition to the board of supervisors of the conservation district(s) and subject to referendum. Districts may be established to provide for the prevention and control of erosion, floodwater, and sediment damages; for agricultural uses; and the storage, conservation development, utilization and disposal of water. Recreational use may be a secondary use. Watershed improvement districts are governed by an elected board of directors, elected in elections conducted by the board of supervisors of the conservation district(s). Subject to the approval of the conservation district board, the elected subdistrict board of directors may levy benefit assessments and issue bonds after local referendum. Should the supervising conservation district be dissolved, the watershed improvement subdistrict continues to operate; however, supervisory duties are transferred to the state conservation commission. All financial reporting for watershed improvement districts is separately maintained and is not included in any financial reports of the conservation district(s).

Prior to 2002, watershed improvement districts were classified as a dependent activity of the supervising conservation districts, the county government, or municipalities.

### **Wyoming Municipal Power Agency**

This agency was formed by agreement between participating cities and towns to provide electrical power. The agreement forming the agency specifies the composition of its governing board. The agency receives revenue from the sale of power and may issue revenue bonds.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations in Wyoming that have certain characteristics of governmental units but which are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (See "Public School Systems," above, regarding educational agencies of this nature).

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Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Housing authorities (county or municipal).** Each housing authority is created by action of the governing body of the county or the municipality it serves. In addition, two or more county or municipal governments may create a regional housing authority. A board of commissioners, appointed by the county governing body in the case of a county housing authority or by the mayor in the case of a municipal housing authority, governs each housing authority. Housing authorities may fix rents, receive contributions and grants and issue revenue bonds and notes. Housing projects, however, require approval by the parent county or municipal government.

**Wyoming Community Development Authority (state).** This authority was established to finance the development of housing and public buildings. The authority is governed by a board of ten directors, seven of whom are appointed by the Governor, plus the executive director of the authority, the Governor and the state treasurer, who serve in an ex officio capacity. The authority may lease or sell projects, make mortgage loans, receive fees in connection with its loans, accept grants and gifts and issue revenue bonds.

Other examples include:

#### **State<sup>1</sup>**

Wyoming Building Corporation  
Wyoming Business Council  
Wyoming Capitol and State Building Commission<sup>2</sup>

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<sup>1</sup>The Science, Technology and Energy Authority was repealed in 1998. Functions of the authority were transferred to the Wyoming Business Council.

<sup>2</sup>The name of the Wyoming Capitol and State Building Commission previously was listed as the Wyoming Capitol Building Commission.

Wyoming Higher Education Assistance Authority  
Wyoming Environmental Quality Council  
Wyoming Natural Gas Pipeline Authority  
Wyoming State Loan and Investment Board<sup>3</sup>  
Wyoming Water Development Commission  
Wyoming Yellowstone Park Commission

#### **County<sup>4</sup>**

County airport boards  
County museums and collections  
Day care centers for special needs children  
Fair boards  
Health districts  
Industrial development project boards  
Library boards  
Livestock districts  
Local improvement districts (underground utilities)  
Rabies control districts  
Recreation districts (single county)  
▪Regional transportation authorities (single county)  
Road districts  
Surface water drainage utility boards (county)  
▪Weed and pest control districts

#### **Municipal<sup>4</sup>**

Boards of public utilities  
City airport boards  
Downtown development authorities  
Health districts administered by city  
Industrial development project boards  
Local improvement districts  
Local improvement districts (underground utilities)  
Recreation districts (single municipality)  
Street lighting districts  
Surface water drainage utility boards (municipal)  
Urban renewal agencies

#### **Other**

Grazing districts are areas for the administration of the Taylor Grazing Act, a federal statute. They are not counted as governments for census purposes.

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<sup>3</sup>The name of the Wyoming State Loan and Investment Board previously was listed as the Wyoming Farm Loan Board.

<sup>4</sup>Districts governed by joint powers boards are special district governments. See “Joint Powers Boards” under “Special District Governments” for this state.

# Appendix A.

## Definitions

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### TYPES OF GOVERNMENTS

The U.S. Census Bureau recognizes five basic types of local governments. Of these five types, three are general-purpose governments—county and subcounty general purpose (municipal and township) governments. The other two types are special purpose governments—school district governments and special district governments. These types of governments are briefly described as follows:

1. County governments—Organized local governments authorized in state constitutions and statutes and established to provide general government; includes those governments designated as boroughs in Alaska, as parishes in Louisiana, and as counties in other states.
2. Subcounty general purpose governments—This category includes municipal and township governments. Municipal and township governments are distinguished primarily by the historical circumstances surrounding their incorporation.
  - a. Municipal governments—Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as cities, boroughs (except in Alaska), towns (except in the six New England states, Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the “incorporated places” that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.
  - b. Township governments—Organized local governments authorized in state constitutions and statutes and established to provide general government for a defined area; includes those governments designated as towns in Connecticut, Maine (including organized plantations), Massachusetts, Minnesota, New Hampshire (including organized locations), New York, Rhode Island, Vermont, and Wisconsin, and townships in other states.
3. School district governments—Organized local entities providing public elementary, secondary, and/or higher education which, under state law, have sufficient administrative and fiscal autonomy to qualify as separate governments. Excludes “dependent public school systems” of county, municipal, township, or state governments.
4. Special district governments—All organized local entities other than the four categories listed above, authorized by state law to provide only one or a limited number of designated functions, and with sufficient administrative and fiscal autonomy to qualify as separate governments; known by a variety of titles, including districts, authorities, boards, commissions, etc., as specified in the enabling state legislation.

### SPECIAL DISTRICT FUNCTIONS

Major categories for census classification of special district governments by function, as applied in this report, are defined below. Even within these functional categories, however, there is some variation in responsibilities among individual special district governments. For example, some special districts finance construction of facilities, whereas others actually operate facilities as well.

**Air transportation.** Construction, maintenance, operation, and support of airport facilities.

**Cemeteries.** Development, maintenance, operation, and support of public cemeteries.

**Education.** Consisting almost entirely of school building districts—existing only in Indiana and Pennsylvania—that finance and construct educational facilities for leasing to public school systems. This category also includes the Chicago School Finance Authority which assists the Chicago Board of Education in financing school operations. The actual operations of school systems are excluded here and are included with school district governments or dependent public school systems.

**Electric power.** Operation and maintenance of electric power system including production or acquisition and distribution of electric power.

**Fire protection.** Fire fighting organizations and auxiliary services; fire inspection and investigation; support of volunteer fire forces; and other fire prevention activities. Special district governments that provide ambulance services exclusively are classified under Health.



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**Gas supply.** Operation and maintenance of gas supply systems including acquisition and distribution of natural gas.

**Health.** Outpatient health services, other than hospital care, including: public health administration; research and education; categorical health programs; treatment and immunization clinics; nursing; environmental health activities such as air and water pollution control; ambulance service if provided separately from fire protection services; and other general public health activities such as mosquito abatement. Also includes financing, construction, and operation of nursing homes. Special districts engaged in sewage treatment operations are classified under Sewerage.

**Highways.** Construction, maintenance, and operation of highways, streets, and related structures, including toll highways, bridges, tunnels, ferries, street lighting, and snow and ice removal.

**Hospitals.** Financing, construction, acquisition, maintenance, or operation of hospital facilities, provision of hospital care, and support of public or private hospitals.

**Housing and community development.** Construction and operation of housing and redevelopment projects, and other activities to promote or aid housing and community development.

**Libraries.** Establishment and operation of public libraries and support of privately operated libraries.

**Natural resources.** Conservation, promotion, and development of natural resources such as soil, water, forests, minerals, and wildlife. Includes irrigation, drainage, flood control, forestry and forest fire protection, soil reclamation, soil and water conservation, and fish and game programs.

**Parking facilities.** Construction, purchase, maintenance, and operation of public-use parking lots, garages, parking meters, and other distinctive parking facilities on a commercial basis.

**Parks and recreation.** Provision and support of recreational and cultural-scientific facilities and activities including: golf courses, playfields, playgrounds, public beaches, swimming pools, tennis courts, parks, auditoriums, stadiums, auto camps, recreation piers, marinas, botanical gardens, galleries, museums, and zoos. Also includes building and operation of convention centers and exhibition halls.

**Sewerage.** Provisions of sanitary and storm sewers and sewage disposal facilities and services.

**Solid waste management.** Street cleaning, solid waste collection and disposal, and provision of sanitary landfills.

**Transit.** Construction, maintenance, operation and support of public mass transit systems—bus, commuter rail, light rail, or subway systems. Excluded are systems established solely to transport elementary and secondary school pupils. Ferry systems are classified under Highways.

**Water supply.** Operation and maintenance of water supply systems including acquisition and distribution of water to the general public or to other local governments for domestic or industrial use. Acquisition and distribution of water for irrigation of agricultural lands are classified under Natural Resources.

**Water transport and terminals.** Construction, maintenance, operation, and support of canals and other waterways, harbors, docks, wharves, and related marine terminal facilities.

## Appendix B. County-Type Areas Without County Governments

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Areas with governments legally designated as city-counties and operating primarily as cities (11):

Alaska .....	City and borough of Anchorage, city and borough of Juneau, city and borough of Sitka, and city and borough of Yakutat.
California .....	City and county of San Francisco.
Colorado .....	City and county of Broomfield and city and county of Denver.
Hawaii .....	City and county of Honolulu.
Kansas .....	Unified Government of Wyandotte County and city of Kansas City.
Montana .....	Anaconda-Deer Lodge County and Butte-Silver Bow County.

Areas designated as metropolitan governments and operating primarily as cities (3):

Tennessee .....	Hartsville and Trousdale County, Lynchburg and Moore County, and Nashville and Davidson County.
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Areas having certain types of county offices, but as part of another government (city, township, special district, or state) (19):

Florida.....	County of Duval (city of Jacksonville).
Georgia.....	County of Clarke (city of Athens), county of Muscogee (city of Columbus), county of Richmond (city of Augusta).
Hawaii.....	County of Kalawao (state of Hawaii).
Indiana .....	County of Marion (city of Indianapolis).
Kentucky .....	Lexington-Fayette Urban County.
Louisiana.....	Parish of East Baton Rouge (city of Baton Rouge), parish of Lafayette (city of Lafayette), parish of Orleans (city of New Orleans), and Terrebonne Parish Consolidated Government.
Massachusetts .....	County of Nantucket (town of Nantucket) and county of Suffolk (city of Boston).
New York .....	Counties of Bronx, Kings, New York, Queens, and Richmond (all part of the city of New York).
Pennsylvania .....	County of Philadelphia (city of Philadelphia).

Area classified as a separate county area and as a separate state area in population statistics, but counted as a municipal government in census statistics on governments (1):

District of Columbia .....	Washington city.
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Cities located outside of any “county” area and administering functions elsewhere commonly performed by counties (42):

Maryland.....	Baltimore city (distinct from Baltimore County).
Missouri.....	St. Louis city (distinct from St. Louis County).
Nevada .....	Carson City.
Virginia (39 cities).....	Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester.

Unorganized areas bearing county designations but having no county government (20):

Connecticut .....	Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham.
Massachusetts .....	Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, and Worcester.
Rhode Island .....	Bristol, Kent, Newport, Providence, and Washington.

Other unorganized county-type areas (11):

Alaska census areas.....	Aleutians West, Bethel, Dillingham, Nome, Prince of Wales-Outer Ketchikan, Skagway-Hoonah-Angoon, Southeast Fairbanks, Valdez-Cordova, Wade Hampton, Wrangall-Paterson, and Yukon-Kayukuk.
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# Publication Program

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## 2002 CENSUS OF GOVERNMENTS

The U.S. Census Bureau has conducted a Census of Governments every 5 years since 1957 covering three major subject fields relating to State and local governments—organization, employment, and finances. The results of the 2002 Census of Governments are being issued in both printed and electronic formats. The printed material contains three volumes, which are described individually below. The electronic dissemination will encompass data files and electronic versions of the publication, described in a separate section following the report descriptions.

## FINAL REPORTS

### Volume 1. Government Organization

*No. 1. Government Organization.* Data for the nation and by states on county, municipal, and township governments by population size; on public school systems by size of enrollment; and on special district governments by function. Also shown is the number of local governments, by type, in each county area in the nation and information about E-Government activities.

*No. 2. Individual State Descriptions.* A description of local government structure in each state is presented in this report.

### Volume 3. Public Employment

*No. 1. Employment of Major Local Governments.* Statistics on March 2002 employment and payrolls for: all county governments; subcounty general-purpose governments (municipalities and townships) having 25,000 or more population; school systems having 5,000 or more enrollment; and special district governments having 100 or more full-time employees.

*No. 2. Compendium of Public Employment.* Employment and payroll data for the month of March 2002 by government function for the nation, by states, and by type of government. Report also displays data summarized by county area for local government employment and payrolls.

### Volume 4. Government Finances

*No. 1. Public Education Finances.* Statistics on revenue, expenditure, debt, and financial assets of school systems, presented for the nation, for states, and for large school systems having 5,000 or more enrollment. Data describe financial activity in fiscal year 2002.

*No. 2. Finances of Special District Governments.* Fiscal year 2002 statistics on finances of special district governments, by states, and for selected large districts.

*No. 3. Finances of County Governments.* Statistics on revenue, expenditure, debt, and financial assets of county governments in fiscal year 2002. Report provides national summaries, population-size group information, state area data, and displays of all individual county governments.

*No. 4. Finances of Municipal and Township Governments.* Fiscal year 2002 statistics on revenue, expenditure, debt, and financial assets of municipalities and townships. There are national summaries and aggregations by population-size group and state. Report provides data for all individual municipalities and townships with a population of 25,000 or more.

*No. 5. Compendium of Government Finances.* A summary of census findings on fiscal year 2002 government finances for state and local governments. Data are presented for the nation, for state areas by type of government, and for local governments in each individual county area.

*No. 6. Employee-Retirement Systems of State and Local Governments.* Membership, receipts, expenditure, number of beneficiaries, and financial assets of state and local government employee retirement systems. Data are shown for the nation, for states, and for large individual retirement systems.

## ELECTRONIC MEDIA

Data from the 2002 Census of Governments and related annual and quarterly surveys are available via the Internet at the Census Bureau Web site: [www.census.gov/govs/www/index.html](http://www.census.gov/govs/www/index.html). For more information, see the Web site, or write to U.S. Census Bureau, Governments Division, Washington, DC 20233, or call Customer Services at 301-763-INFO(4636).

## HOW TO PURCHASE PRINTED REPORTS

When the printed reports described above become available, they will be sold by the U.S. Census Bureau, Customer Services Center at 301-763-4636.

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| Individual State Descriptions: 2002 2002 Census of Governments

Volume 1, Number 2, Individual State Descriptions

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