

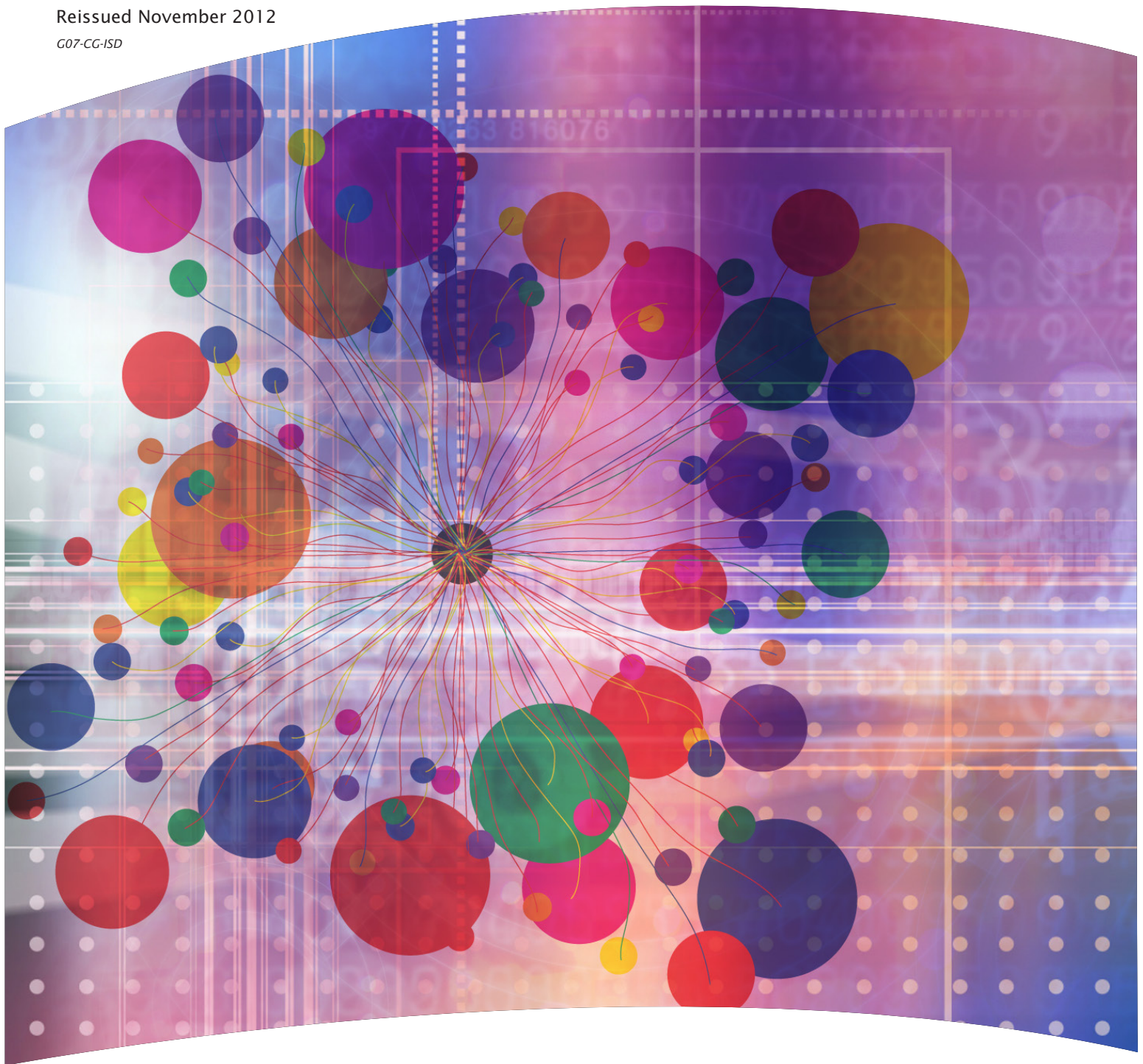
# Individual State Descriptions: 2007

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## 2007 Census of Governments

Reissued November 2012

G07-CG-ISD



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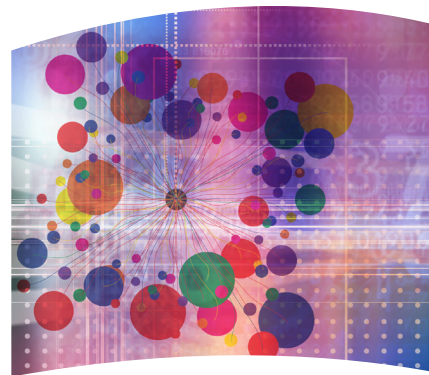
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# Introduction

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A census of governments is taken at 5-year intervals as required by law under Title 13, U.S. Code, Section 161. This 2007 Census, similar to those taken since 1957, covers three major subject fields—government organization, public employment, and government finances.

The “Individual State Descriptions” 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 types 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 Census Bureau statistics on government organization. It explains the basic concepts and intricacies of the types of data, notes the limitations of these data, and also explains their relationship to data in other reports.

The “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 89,527 governmental units in the United States as of June 30, 2007. In addition to the federal government and the 50 state governments, there were 89,476 units of local government. Of these, 39,044 are general purpose local governments—3,033 county governments and 36,011 subcounty general purpose governments (including 19,492 municipal governments and 16,519 town or township governments). The remainder, more than half the total number, are special purpose local governments, including 13,051 school district governments and 37,381 special district governments<sup>1</sup>.

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<sup>1</sup> See “Criteria for Classifying Governments” below for a statement of the criteria used for the classification of governments in Census Bureau statistics on governments. See the individual state descriptions for an application of these criteria to the local governmental structure in each state.

## General Purpose Governments

### 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 governments). 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 Bureau statistics on governments.

### Municipal and Township Governments

The 36,011 subcounty general purpose governments enumerated in 2007 include 19,492 municipal governments and 16,519 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 in the next section.

As defined for Census Bureau 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. A municipal government includes all active government units officially 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.

## Definition of Township Governments

The term “town or township governments” applies to 16,519 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, 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. Thus, they are counted for Census Bureau statistics on governments 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 of 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 nine where this type of government occurs only in certain county, or county-type geographic areas. As of early 2007, in Illinois, 85 of the 102 county-type areas had township governments; in Kansas, 95 of 104; in Minnesota, 85 of 87; in Missouri 22 of 114; in Nebraska, 28 of 93; in North Dakota, 48 of 53; in South Dakota, 52 of 66; and in 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 nine

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.

## Special Purpose Governments

### 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 Bureau statistics on governments, the term “special district governments” excludes school district governments as they are defined as a separate governmental type.

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 Bureau statistics on governments, and are not counted as separate special district governments.

In order to be classified as a special district government, rather than as a subordinate agency, an entity must possess three attributes—existence as an organized entity, governmental character, and substantial autonomy.<sup>2</sup> Each state description also lists 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; therefore, they are classified as subordinate agencies of those governments.

### School District Governments and Public School Systems

Of the 14,561 public school systems in the United States in 2007, only the 13,051 that are independent school districts are included in the count of governments. The other

<sup>2</sup> 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.



1,510 “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 30 in 2007. This independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A “mixed” situation is found in 16 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, Hawaii, Louisiana, 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 predominantly in North Carolina, Tennessee, and Virginia, which contain nearly two-thirds of all county-dependent systems. However, California has 57 county-dependent systems and New Jersey has 51. Other states with public school systems operating as dependent agencies of county governments are Alaska (15), Arizona (14), Maryland (38), Massachusetts (2), Mississippi (3), New Hampshire (1), New York (28), 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 12 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 214 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.

## **BASIC CONCEPTS**

### **Criteria for Classifying Governments**

Census Bureau 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, 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, 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 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. 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; fix and collect charges for its services; or 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; and/or
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 Bureau statistics on governments do not make any distinction between “governmental” and “proprietary” functions. Thus, Census Bureau 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. Dependent agencies can be involved in 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 appropriate state descriptions 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. 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, 2007.

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, 2007. 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. Reasons for this difference include:

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; and
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 2007 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 file (named the Governments Integrated Directory) that includes 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 the Census Bureau criteria for independent governments, and to delete dissolved or inactive units. A governmental unit is considered inactive if it

currently has no activity, receives no revenue, and has no officers. The procedures used to update the universe list for the 2007 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 as these units of governments became established, dissolved, or reorganized. Decisions to add or delete 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 Census Bureau.

### School District Governments and Public School Systems

The universe list of public school systems, including both independent school district governments and dependent school systems, was updated for the 2007 Census using 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 the Census Bureau classification criteria.

## Special District Governments

The process of updating the universe list of special district governments involved two steps:

1. Review of state legislation enacted since 2002 creating or authorizing various types of special district governments; and
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.).

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

### 2007 Local Government Directory Survey

Once identified, special district governments 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; and



5. To obtain descriptive information on the basic characteristics of special district governments for presentation here 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 2007 Local Government Directory Survey covered all special district governments that met the Census Bureau criteria for independent governments. 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, 2006 through June 30, 2007.

### Data Collection

The survey was conducted by mail over a 6-month period beginning in November 2006.

### 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. Although every effort is made in all phases of collection, processing, and tabulation to minimize errors, the survey is subject to nonsampling error, such as the inability to obtain data for every variable for all units, inaccuracies in classification, keying and coding, and coverage errors.

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); and
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 non-response is beyond practical control, because not all

governments will cooperate in a voluntary census. The following section discusses the impact of nonresponse on the survey results.

### Nonresponse

A nonresponse indicates only that no reply was received for this survey. The Census Bureau attempted, however, to confirm the “active” status of each nonrespondent special district government as of June 30, 2007, 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.

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. Whenever these efforts produced convincing documentation that a particular special district was no longer “active,” the district was removed from the final count of active special district governments. Because no alternative lists, directories, or other sources were available for research, some of the “nonrespondent” special districts were retained in the final count because there was no conclusive documentation available to indicate that they were not active during the period spanning July 1, 2006, through June 30, 2007.

### 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**

This report will also be available in electronic form at <[www.census.gov/govs](http://www.census.gov/govs)>. 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 28th among the states in number of local governments with 1,185 active as of October 2007.

## 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 by amendment to the state constitution.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (458)

### Municipal Governments (458)

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:

- 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 (131)

### School District Governments (131)

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 (529)

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 ceased operations in the early 2000s due to lack of funding.

## 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 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**

The authority was dissolved in 2001.

## **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.

## **Capital Improvement Cooperative Districts**

These districts provide for cooperation on various development projects within counties, municipalities and other like public corporations. A board of directors, elected by the governing bodies of the counties, municipalities, and other public corporations governs the district. The districts may issue bonds, as well as charge rents and fees.

## **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.

## **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, and 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 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 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.

### **Huntsville-Madison County Marina and Port Authority—1971 Special Act**

This authority was created by a special act for the purpose of constructing, leasing, operating, and maintaining marinas, ports, warehouses, and industrial buildings. A board of directors composed of two members appointed by the county, two members appointed by each of the participating governments, and one member jointly appointed by all of the authorizing subdivisions governs each authority. The authority may fix and collect fees and rents and issue revenue bonds.

### **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 multi-county unincorporated areas, by the Governor. Improvement authorities may issue bonds and fix charges for services.

### **Industrial Development Authorities**

Industrial development authorities created under general law 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 under general law are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **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.

### **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.

### **Regional Jail Authorities**

These authorities are established on agreement between two or more counties to construct, or acquire, and maintain a regional jail which serves as the county jail for each of its member governments. A board composed of two county appointees from the most populous county; one from each additional county; and, ex officio, the county sheriffs governs the individual authority. Authorities may issue bonds, accept gifts, and with the approval of counties, have taxes set and collected.

### **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.

### **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.

### **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.

Other examples include:

### State

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 Recycling Finance 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  
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  
Red Mountain Greenway and Recreational Area Commission  
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  
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 created under general  
law (single county)  
Industrial development boards  
Industrial development authorities created by special acts  
(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)  
Governments—Individual State Descriptions

Solid waste disposal authorities—1980 law (county)  
State products mart and coliseum authorities  
Tax increment districts (county)  
Tuberculosis hospital authorities  
Washington County Port Authority

## Municipal

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 (class 3 municipalities)  
Recreation corporations (public athletic boards)  
St. Stephens Historical Commission  
Self-help business improvement districts  
Solid waste disposal authorities—1980 law (municipal)  
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

Choctaw County Medical Scholarship Board

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 177 active as of October 2007.

## **BOROUGH GOVERNMENTS (14)**

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 three consolidated city-borough governments in Alaska: Anchorage, Juneau, and Sitka. These three 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-, second-, 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. 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 (148)**

### **Municipal Governments (148)**

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:

Systems dependent on borough governments:

- Borough school districts
- Ilisagvik College

Systems dependent on municipal governments:

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

Systems dependent on the state government:

- Regional educational attendance area boards

The borough and 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 the Ilisagvik College was established by the North Slope Borough.

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.

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 (15)**

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

#### **Joint Action Agencies**

Joint action agencies to provide electric power may be formed by two or more public utilities. They are governed by a board jointly appointed by member utilities. They may set rates and charges in connection with their projects and may issue revenue bonds.

### **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 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, as well as 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 collect charges and fees in connection with the loans it makes and may 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 community 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 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 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 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**

Alaska Aerospace Development Corporation  
Alaska Energy Authority (formerly Alaska Power Authority)  
Alaska Medical Facility Authority  
Alaska Municipal Bond Bank Authority  
Alaska Natural Gas Development Authority  
Alaska Railroad Corporation  
Alaska Student Loan Corporation  
Grazing districts  
Health units and districts  
Knik Arm Bridge and Toll Authority  
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 areas for election purposes and for administration of justice.

# Arizona

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Arizona ranks 40th among the states in number of local governments with 645 as of October 2007.

## 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 (90)

### Municipal Governments (90)

Municipal governments in Arizona include 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. Municipalities may also be incorporated in a community within ten miles of the boundary of a national park or monument that contains a population of 500 or more residents.

### Township Governments (0)

Arizona has no township governments.

## PUBLIC SCHOOL SYSTEMS (253)

### School District Governments (239)

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. 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 are primarily funded through voter-approved ad valorem tax levies. In addition to ad valorem taxes, community college districts may also receive money from transient lodging taxes.

## Dependent Public School Systems (14)

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

Systems dependent on county governments:

- County accommodation schools
- County special education cooperatives

County accommodation schools provide education on military reservations or in territory that is not included within the boundary of a school district. They are directly under the supervision of the county superintendent of schools. They are not counted as separate governments.

County special education cooperatives, which provide special education programs for exceptional children and 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.

## SPECIAL DISTRICT GOVERNMENTS (301)

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

### Agriculture Preservation Districts

Districts for the maintenance of land for agricultural purposes may be established upon petition of property owners to the county board of supervisors followed by a public hearing. 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 directors governs each district. The districts may fix fees, rentals, and charges and set property taxes. No districts of this type were reported in operation as of October 2007.

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.



## **Drainage Districts**

Drainage districts are established upon petition of landowners to the county board of supervisors followed by a hearing and referendum. An elected board of directors governs each district. The districts may set ad valorem taxes, and with voter approval, impose special assessments and issue bonds. 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 county 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**

These districts, formerly known as flood control districts, are created upon petition of landowners to the county board of supervisors followed by a public hearing. An elected board of directors governs each district. The districts 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 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 in active management areas meeting certain criteria on petition by a municipality to the county board of supervisors followed by a public hearing and resolution. An elected board of nine directors governs each district. The districts may collect fees and charges, set ad valorem taxes, levy replenishment taxes, and with voter approval, issue general obligation and revenue bonds. No districts of this type were reported in operation in October 2007.

## **Health Service Districts**

These districts to provide health clinics and related facilities and ambulance services are established in medically under-served areas meeting certain criteria upon petition of voters to the county board of supervisors, followed by

public hearing and referendum. An elected board of directors governs each district. The districts may fix rentals and charges, set ad valorem taxes, and upon voter approval, issue bonds.

## **Hospital Districts**

After petition by voters, public hearing, and approval by the state 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 set ad valorem taxes and rents, and after voter approval, may 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 set 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 after petition of landowners and a public hearing. An elected board of trustees governs each district. The districts may set ad valorem taxes, fix rates and fees, and incur indebtedness.

## **Maricopa County Special Health Care District**

This district was created by the county board of supervisors and approved at referendum to provide medical care and ambulance services. An elected board of directors governs the district. The district may set rents, and upon voter approval, issue bonds and set ad valorem taxes.

## **Mohave County Water Authority**

This authority was created by a special act of the legislature for purpose of acquiring, constructing and operating projects to transport, deliver, and treat water. The board of directors consists of persons appointed by the member local governments. The authority may collect dues from its membership and fees from subcontractors.

## **Multijurisdictional Water Facilities Districts**

Two or more municipal water providers may form districts established by the county board of supervisors after a hearing and referendum. A private water company may be included as a municipal water provider; however, a district cannot be solely comprised of private water companies. An elected board of directors governs each district. Districts may establish and collect user fees, rates, and charges, and upon voter approval, issue refunding and revenue bonds.

Private water companies that are participating municipal water providers are subject to additional limitations.

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

Districts to control public health pests may be established upon petition to the county board of supervisors after public hearing and voter approval. An elected board of directors governs each district. The districts may set 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 set property taxes.

### **Pinal County Water Augmentation Authority**

This authority was created by a special act of the legislature. The authority is governed by a board of directors appointed by the governing bodies of the county and the participating cities, towns, and irrigation and drainage districts. The authority may set and collect fees and issue 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 set ad valorem taxes, and upon voter approval, issue bonds.

### **Public Transportation Authorities**

Intergovernmental public transportation authorities may be established in counties with fewer than 400,000 in population. The governing body of one or more incorporated cities or towns may petition the county board of supervisors to establish an authority after a public hearing. If the municipalities are in different counties, they may petition for the creation of a joint authority by intergovernmental agreement. Any state university located in a participating municipality may become a member by intergovernmental agreement. Each authority is governed by a board of directors appointed by participating entities. The authorities may set fares.

State law established a regional public transportation authority upon voter approval of a transportation excise tax levy in Maricopa County. The authority is governed by a board of directors consisting of one elected official selected by each member city, as well as one member appointed by the county. The authority may issue revenue bonds, fix fees and charges, and determine additional funding required from members.

A regional transportation authority was established by the state legislature in Pima County. The authority is governed

by a board consisting of the members of the regional council of governments, which includes the county and all municipalities in the county. The authority may fix fares and other charges and issue bonds. The authority may receive the proceeds of the county transportation excise tax with voter approval. Voters must approve the regional transportation plan.

### **Recreational Corridor Channelization Districts**

Districts may be established in areas that are the subject of a watercourse master plan to construct and maintain flood conveyance and recreational facilities. Districts are created by the county board of supervisors on a memorandum and petition signed by landowners after a hearing and approval from the governing bodies of participating municipalities. A board appointed by the county board of supervisors governs each district. The districts may levy ad valorem taxes and special benefit assessments and may issue bonds.

### **Salt River Project Agricultural Improvement and Power District**

This district provides for irrigation, drainage, water storage, and electric generation and transmission facilities. It was created by the county board of supervisors upon petition of landowners followed by a hearing and referendum. A board of directors elected by land owners governs the district. The district may fix charges and issue revenue bonds, and with voter approval, may issue general obligation bonds. The authorizing legislation specifies the method for computing the ad valorem taxes to be levied for the district.

### **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 upon petition of property owners followed by a public hearing. An elected board of directors governs each district. The districts may fix fees and rent, set 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 Road Districts**

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

## Water Conservation Districts (multi-county)

These districts, authorized by 1971 legislation, are established by the state director of water resources on petition of three or more counties or on petition of voters followed by a public hearing. The districts contract with the secretary of the interior for water from the Central Arizona Project. An elected board of directors governs each district. The number of members is determined by county population. The district boards may fix and collect charges and set ad valorem taxes. The Central Arizona Water Conservation District was established under this law.

## Williams Gateway Airport Authority

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, counties, and Indian tribes that are members of the authority governs this entity. The authority may impose fees and charges; collect ad valorem and transaction privilege taxes provided by member governments; and may issue revenue and refunding bonds.

## 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, an asterisk (\*) 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. Authorities may set rents and accept federal contributions and grants. Authorities may

also issue bonds, including refunding bonds, after approval by sponsoring governments.

**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 upon 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. The districts may receive money from the Arizona water protection fund. These districts have no bond-issuing powers.

**Slum clearance and redevelopment commissions (municipal)**—General legislation authorizes cities and towns to establish these agencies. The commissioners are 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 Aerospace and Defense Commission
- Arizona Exposition and State Fair Board
- Arizona Health Facilities Authority
- Arizona Housing Finance Authority
- Arizona International Development Authority
- Arizona Industrial Commission
- Arizona Water Banking Authority
- Arizona Water Protection Fund
- Cotton pest control districts
- Greater Arizona Development Authority
- Radiation Regulatory Agency
- Tourism and Sports Authority
- Water districts
- Water Infrastructure Finance Authority

### County

- Air pollution control districts
- Airport authorities
- Antinoxious weed districts

Community park maintenance districts with an area encompassing fewer than 160 acres  
County flood control districts  
County jail districts  
County library districts  
County sports authorities  
County television improvement districts  
Domestic water improvement districts  
Improvement districts (county)<sup>1</sup>  
County stadium districts (Maricopa County)  
“No fence” districts  
Pollution control corporations  
Public health services districts  
Road improvement and maintenance districts  
Rural road improvement districts  
Sanitary districts encompassing an area of fewer than 160 acres  
Theme Park and Support Facilities District (Maricopa County)

## **Municipal**

Airport authorities  
Community facilities districts  
Improvement districts  
Lake Havasu Sanitary District  
Municipal property corporations  
Pollution control corporations

## **Other**

Municipal property corporations also may be created by school districts, in which case, they would be dependent upon the creating school district.

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

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

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<sup>1</sup> Authorized county-related agency 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.

# Arkansas

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Arkansas ranks 21st among the states in number of local governments with 1,548 active as of October 2007.

## COUNTY GOVERNMENTS (75)

There are no areas in Arkansas lacking county government. The county governing body is officially called the Quorum Court and consists of the justices of the peace and the county judge. The Quorum Court is also frequently referred to in statutes and other documents as the County Court and less frequently as the Levy or Levying Court, based on provisions of Article 7 of the state Constitution. The county judge serves as 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 (502)

### Municipal Governments (502)

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

- 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. This law also permits cities having a population of 1,500 or more, by ordinance, to become a first-class city, and permits any incorporated town to elect to become a second-class city. 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 (247)

### School District Governments (247)

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.

### Dependent Public School Systems (0)

Arkansas has no dependent public school systems.

### Other Educational Activities<sup>2, 3</sup>

A statewide system of multicounty educational services cooperatives provides for the implementation of state based policies for operation; cooperation to provide programs and services for children and adults; and shared educational programs and school district services. Teacher assistance includes curriculum development, educational materials, and staff development services. 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 contributions and payments for contracted services 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.

One or more school districts may by majority vote of their boards of directors create a model rural early childhood consortium to exemplify the best practices available in rural early childhood education and to serve as a training and development site for both students and teachers.<sup>4</sup>

Arkansas law authorizes the establishment of multi-district secondary vocational education centers and community-based education centers. Community-based education centers may be established in existing secondary vocational education centers which also meet criteria for adult basic or general education programs, adult skill training, industry start-up training, and workplace literacy. The secondary vocational education centers are governed by councils composed of the superintendents of participating school districts. The community-based education centers are governed by boards consisting of the school superintendents and may include representatives of business and industry in the service area. The multi-district vocational education centers are financed with a combination of training fees from schools sending students and vocational center aid from the state public school fund, plus state vocational



program start-up funds and federal vocational education funds. Community-based education centers are financed with a combination of student fees and state funds. These centers are not counted as separate governments.

Community college districts consisting of one or more school districts in one or more counties or cities may be formed following petition and subject to voter approval. Districts are governed by a local board which may be either elected or appointed by the Governor. Districts are authorized to impose student fees, and subject to voter approval, to levy ad valorem taxes; however funds for the general operation of a comprehensive educational program are provided by the state.

A statewide system of technical college districts provides postsecondary technical, vocational, and adult education programs; industry training; and two-year college transfer programs. New districts may be formed, subject to voter approval. Each county in the state is assigned to at least one service area as defined by the Arkansas Higher Education Coordinating Board. Each college or institute is governed by a local board of trustees appointed by the Governor with confirmation of the senate. Technical colleges may impose fees; with voter approval, may levy ad valorem taxes within the district; and accept county appropriations; however, state appropriations provide adequate operating funds.

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

## **SPECIAL DISTRICT GOVERNMENTS (724)**

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

### **Agencies Created Under Intergovernmental Agreements**

Local government units may agree 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 hearing and 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 county quorum court is authorized to make annual appropriations

for the donation of money, services, and equipment to districts. State appropriations are distributed, upon district application, by the state Soil and Water Conservation Commission. The boards may accept donations and gifts, levy special benefit assessments, and issue bonds.

### **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 fix, charge, and collect rates for water and other services and issue bonds.

Central Arkansas Water was created under this legislation.

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

These districts may be created by municipalities after landowner petition and public hearing. Districts may construct, acquire, and operate systems for any combination of water, sewer, and electric utilities, including generation and distribution of electricity; treatment and distribution of water; and collection, treatment, and waste disposal for sewerage. Each district is governed by a board appointed by the county court. The boards may levy assessments, fix and collect fees, and issue bonds. Amendments in 2007 authorize districts to participate in projects located outside of Arkansas. Districts of this type previously created under special acts are considered to operate under this general law.

### **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 in any designated area by the county court upon petition by landowners. Districts may include portions of incorporated towns that have no equipped fire station and may be formed in towns having a 1970 population of 426–435. The districts are governed by boards of commissioners 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 quorum court after voter petition and referendum. Districts are formed in unincorporated areas but may include cities or towns without organized fire departments for the primary purpose of providing fire protection in rural areas for buildings and other structures.

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.

### **Flood Control Districts**

Four types of districts for flood control and related activities are authorized by statutes.

#### **Drainage Improvement Districts (1907 Law)**—

Under general law, these districts may be established for the construction of levees 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 maintenance taxes and issue bonds. Subdistricts authorized to implement projects for land reclamation 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 1999 amendment authorizes the merger of drainage districts with other drainage districts, levees, and drainage projects. The board of a merged district is also authorized to levy a uniform maintenance service charge at a flat rate per acre for maintenance services. All assets and liabilities are merged; however, dedicated cash balances remain dedicated to uncompleted projects.

Drainage districts previously created by special acts are considered to operate under this general law; however, they retain powers and governance conferred by special act.

#### **Improvement Districts for Rivers (1949 Law)**—

Districts are established by the circuit court following petition by property owners and after public hearing for drainage, levee, or flood control projects for rivers, tributaries, or streams within or bordering Arkansas approved and authorized by the United States Congress and constructed or partially constructed by the U.S. Army Corps of Engineers or by other federal agencies. A board of commissioners which includes at least one member from each participating county is appointed by the circuit court. Districts have all the rights, powers, and privileges of drainage districts organized under existing laws and all amendments of those laws. Districts may levy benefit and special assessments and issue bonds.

#### **Irrigation, Drainage, and Watershed Improvement Districts (1949 Law)**—

These districts for coordinated irrigation, flood control and drainage improvements 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, may levy benefit assessments, and may levy a flat per acre tax for maintenance services. A petition filed with the circuit court is required for the authority to borrow funds or to issue bonds.

#### **Levee Improvement Districts (1891 Law)**—

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.

### **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. Housing authorities are authorized to undertake urban renewal plans and urban renewal projects with all of the associated powers. County and regional housing authorities are authorized to provide housing for farmers of low income. 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.

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

These authorities are created by agreement between any combination of counties, municipalities, and suburban improvement districts and subsequently may be joined by

a variety of special districts as approved by the members. Authorities are authorized to collect, process, and dispose of solid waste; operate recycling operations; collect, treat, or otherwise deal in wastewater, sludge, or treated effluent; and execute solid waste to energy projects in which either steam or electric power is produced and distributed to users. A board of directors, appointed by the participating governments, governs each authority. An authority may fix and collect fees, rents, and charges and issue bonds.

Sanitation authorities created by a single city of the first- or second-class or a town are not counted as separate governments. (See “Subordinate Agencies” below.)

### **Metropolitan Port Authorities**

Metropolitan port authorities are established by the circuit court following ordinance of each participating county and municipal government and petition of each county court to the circuit court. Authorities are authorized to develop and maintain ports, river-rail terminals, barge terminals, parks for industrial and commercial operations, and related improvements. The governing body of each participating municipality and county appoints at least one representative to the authority board of directors, with additional members determined by population apportionment. Participating governments are authorized to issue bonds to benefit the authorities and to provide other financial assistance. The authority may fix and collect fees and issue bonds.

### **Municipal Electric Utility Consolidated Authorities**

Authorized by general legislation in 2003, these authorities may be created by interlocal agreement between two or more municipalities, including a municipality in another state, which own electric utility systems. Authority commissioners are appointed or elected as specified in the agreement. Authorities may exercise powers as delegated by the contracting municipalities; receive loans, grants, taxes, and contributions from public agencies; fix and collect rates for electricity and other goods and services; and issue revenue bonds. Authorities with limited autonomy may be classified as an adjunct activity of one creating municipality.

### **Municipal Improvement Districts**

Municipal improvement districts may be established by the governing body of any city or town on petition of property owners and after public hearing. A board of commissioners appointed by the municipal governing body governs each district. Districts may be established for constructing, maintaining, repairing and operating local improvements of a public nature which include streets and alleys, viaducts, sewers and sewer systems, off-street parking, sidewalks, recreational areas, and other facilities. The boards may

issue bonds. The creating government levies a benefit assessment on behalf of the district.

Arkansas statutes have special provisions for the following types of municipal improvement districts, all of which, with the exception of municipal wharf improvement districts, are authorized to levy benefit assessments and issue bonds:

**Consolidated municipal water and light improvement districts**—These districts may be established by cities of the first- and second-class for the purpose of acquiring, improving, and maintaining existing waterworks plants and systems and an electric plant and system constructed by separate improvement districts. The city is authorized to operate the plants and systems and to remit excess income from the operation to the district. This general law does not apply to consolidated districts created by special act.

**Municipal drainage improvement districts**—These districts which encompass all or a part of a city may be created by ordinance in cities of the first class with a mayor-council form of government subject to a backdoor referendum if so petitioned for. The mayor appoints one board member and the city council appoints four.

**Municipal wharf improvement districts**—Districts to provide wharves for the transfer and interchange of river and rail freights. These districts 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 any combination of 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.

### **Property Owners Improvement Districts—1983 and 1987 Laws**

Districts created under either the 1983 law or the 1987 law may be created for the construction, acquisition, equipping, and operation of one or more of the following improvements: waterworks, recreational facilities; systems of gas pipeline; systems for the collection and treatment of sewage; streets, highways, and sidewalks; telephone lines; and rural fire departments, including construction of fire houses. Commissioners as named in the petition are appointed by the creating court or governing body. Districts are authorized to levy benefit assessments and issue bonds.

Property owners' improvement districts created under the 1983 law are created either by the county court or the circuit court if land area in multiple counties is included in

the proposed district upon petition of all owners of land in the proposed district. Districts may include area within a municipality comprising less than fifty percent of the district total area. Projects may be connected to existing systems, operated by other governments or by private corporations, or may be transferred to other governments or sold. Districts furnishing water or sewer services may be transferred to a municipality or may consolidate with other districts providing such services.

Municipal property owners improvement districts created under the 1987 law are created by the municipal governing body or by the governing body having the largest portion of land, if the proposed district encompasses land in multiple municipalities, upon petition of all owners of land in the proposed district. Districts may include area outside any municipality. Improvements may be sold or leased to a municipality or other district or connected to existing systems of a municipality or other district.

### **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 the authority exists within a single county the board must consist of at least five members. The authority governing body also serves as municipal improvement district commissioners upon petition of property owners within the authority area to create an improvement district. The improvement district may levy benefit assessments to provide basic revenues for transit system operation and for debt service. The authorities may fix and collect fares and issue revenue bonds.

### **Public Water Authorities**

Public water authorities may be formed either by two or more persons which may include cities, counties, or other public bodies; or by a nonprofit corporation involved in the treatment or distribution of water or constructs or operates a wastewater treatment plant with approval of a two-thirds vote of the members upon filing required documents with the Arkansas Natural Resources Commission and subsequent filing with the secretary of state. Authorities may treat and distribute raw and potable water and construct and operate a wastewater treatment plant. A board of directors elected either by the existing board or by water users governs the authority. Authorities may fix and collect rates, rents, fees, and charges and issue bonds subject to public hearing.

### **Regional Airport Authorities**

Any two or more municipalities, any two or more contiguous counties, or any combination thereof may establish a regional airport authority by mutual agreement. For major

airport facilities the state may participate in forming a regional airport authority. A management board appointed by the mayor or county judge of each participating municipality and county governs the authority, with each participating government appointing at least one board member. If the state government is a participant, the Governor appoints a majority of the board members. The number and the apportionment of additional members are specified in the agreement creating the authority. Regional airport authorities may levy taxes on aviation fuel sold at the airport and on passengers boarding or debarking and impose fees for the use of airport facilities. 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 are authorized to construct and operate one or more modes of interconnected movement of freight, commerce, or passengers including railway, highway, air, pipeline, waterway, transit, and communication systems and related industrial, warehouse, distribution, training, and support facilities. The chief executive officers of the participating governments appoint the board. Authorities may apply for and receive loans, grants, and technical assistance from any federal agency or the state of Arkansas. Authorities may issue revenue bonds and levy a tax or fee upon facility users.

Upon petition of property owners, an authority board may create improvement districts, with the authority board serving as improvement commissioners, for the purpose of financing the construction, reconstruction, or repair of intermodal facilities. These districts are created and operate generally under procedures established for municipal improvement districts. These districts are classified as subordinate activities of the creating authority and are not counted as governments.

### **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 of trustees 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, levy service fees on residences and businesses, and issue revenue bonds.

As an alternative, districts may be created by interlocal agreement of the local 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 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**

Any county quorum court may create by ordinance one or more rural waterworks facilities boards to own, acquire, construct, equip, improve, operate, sell, or lease waterworks treatment and distribution facilities and wastewater collection, treatment, and disposal facilities. Each board consists of a minimum of five members who are initially appointed; thereafter, the remaining board members fill vacancies on the board. The boards may fix and collect rents, fees, and charges and may issue bonds.

Public facilities boards may petition the county to operate as rural waterworks facilities boards; as such they are

authorized to engage also in activities related to waste water treatment facilities.

### **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; building and operating recreational facilities, hospitals, libraries, waterworks, sewer systems, telephone lines, and gas lines; and providing a solid waste system including collection and disposal services. 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 contiguous suburban or municipal improvement districts or combination thereof for the joint operation and maintenance of their systems. 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. Districts are primarily intended to regulate connections to sewer systems. 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 order of the circuit court following the resolution of two or more municipalities, their petition to the circuit court, and public hearing. In unincorporated areas of the district, 51 percent of landowners must approve by petition. A board of nine directors governs each district with one director from each entity appointed by the circuit court and the remaining directors appointed by the city councils 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)**—Created in 1985, this authority is authorized to make direct loans and to issue debt to provide low-cost financing for economic development projects including low-to-moderate income housing development, industry, local governments, education, agricultural business enterprise, health care, infrastructure, jails, and prisons. A board of 12 directors governs the authority; 11 members are appointed by the Governor with the advice and consent of the senate, as well as the director of finance and administration who 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.

**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.

**University of Arkansas Technology Development Foundation (state)**—The foundation mission is to stimulate a knowledge-based economy that will build and retain a suitable workforce and contribute to economic development. The foundation is responsible for the construction, development, and management of a research and technology park in Fayetteville. A board of directors appointed by the chancellor of the University of Arkansas, the mayor of the city of Fayetteville, and other affiliated public entities plus the provost, vice chancellor of finance and administration, and vice provost for research of the University of Arkansas serving as voting ex officio members governs the foundation. The foundation may fix and collect lease payments, apply for and receive grants, accept gifts, and issue revenue bonds.

Other examples include:

#### **State<sup>5, 6</sup>**

Arkansas Building Authority<sup>7</sup>

Arkansas Earthquake Authority  
Arkansas Geological Commission  
Arkansas Hospital Equipment Finance Authority  
Arkansas Information Network  
Arkansas Natural and Cultural Resources  
Arkansas Research and Education Optical Network  
Arkansas Revenue Building Commission  
Arkansas Science and Technology Authority  
Arkansas Student Loan Authority  
Arkansas Teacher Housing Development Foundation  
Arkansas Tobacco Settlement Commission  
Economic development districts  
War Memorial Stadium Commission

#### **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  
Viaduct improvement districts

#### **Municipal**

Arts and Science Center for Southeast Arkansas  
Auditorium commissions  
Central business improvement districts  
City airport commissions  
City boards of health  
Electric commissions  
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  
Sanitation authorities  
Sanitary boards  
Urban service districts  
Waterworks and sewer commissions  
Waterworks commissions

### **Private corporations**

The county and regional industrial development companies 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.

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

<sup>2</sup> Legislation for the Model Vocational-Technical Education Resource Center was repealed.

<sup>3</sup> County boards of education and county superintendents were abolished effective July 1, 2000. Subsequent legislation provided procedures for resolution of fiscal and administrative matters.

<sup>4</sup> Legislation in 1995 restricted model rural school consortiums to those for early childhood education.

<sup>5</sup> The Arkansas Turnpike Authority was repealed in 2003.

<sup>6</sup> The Arkansas State Department of Health Building Commission, created in 1965, no longer exists.

<sup>7</sup> The Arkansas State Building Services Council name was changed to the Arkansas Building Authority in 2007.

# California

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California ranks 4th among the states in number of local governments with 4,344 as of October 2007.

## 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 (478)

### Municipal Governments (478)

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

### Township Governments (0)

California has no township governments.

## PUBLIC SCHOOL SYSTEMS (1,102)

### School District Governments (1,044)

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:

- 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:

- 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 elementary and high school education. Unified school districts having a charter city or a city with a population of 8,000 or more within its boundaries or having 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. Legislative policy is that all of the territory of the state shall be included within a community college district with some exceptions.

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 a 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.

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.<sup>1</sup>

### **Dependent Public School Systems (58)**

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

Systems dependent on county governments (57):

- 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 and other persons with exceptional needs. These schools are administered by the county superintendent. The schools are not counted as separate governments. As of June 2007, all California counties and the city of San Francisco were operating such services.

### **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.

County boards of education and county superintendents of schools are authorized to enter joint exercise of powers agreements to exercise jointly any power common to them (see discussion of “Joint Exercise of Powers Agreements” under Special Districts). Under existing agreements, jointly provided services include transportation services, school support services, school legal counsel, food service, school finance, and a utilities cooperative.

### **SPECIAL DISTRICT GOVERNMENTS (2,765)<sup>2</sup>**

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 on ad valorem taxes. Taxes levied to pay bonds issued before July 1, 1978 and taxes levied to pay bonds for the acquisition or improvement of real property approved on or after July 1, 1978, by two-thirds of the votes cast by the voters voting

on the proposition are not subject to the constitutional limit of one percent of the full cash value of real property.

### **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 may also 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.

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.

Agencies resulting from a “joint exercise of powers” agreement between a government and a dependent component agency of that government, for census purposes, are classified as a dependent agency of the government. In California, councils of government are formed under “joint exercise of powers” agreements and are classified as special district governments.

### **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 an appointed regional board composed of members as jointly determined by counties and cities within the district but including one or more members who are county supervisors and one or more members who are mayors or city council members or both. The regional board may determine the amount of ad valorem taxes to be levied for district purposes, accept loans from the county, and incur indebtedness.

The Antelope Valley Air Quality Management District, the Bay Area Air Quality Management District, the Mojave Desert Air Quality Management District, the Sacramento Metropolitan 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 in each of one or more counties desiring to form a district after public hearing and subject to approval by the local agency formation commission (LAFCo) 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, which was established by a special act, operates under similar provisions.

### **Community Services Districts**

Districts which may provide any of 31 services including animal control, airport, broadband service, cemetery, community facility, emergency medical, electric power, fire protection and rescue, flood protection, garbage collection and disposal, graffiti abatement, street and highway, hydroelectric power, library, parks and recreation, pest and weed control and abatement, police protection, security, sewer, snow removal, street lighting and landscaping, television translator, transportation, underground utility and communication lines, vector control and abatement, water services, and any specially authorized services or any combination thereof are authorized under general law. Districts may be proposed either by petition of residents or following public hearing by adoption of a resolution of application by the legislative body of any county, city, or special district that contains any territory of the proposed district and are created subject to approval of the LAFCo and referendum. An elected board of directors governs each district. The districts may levy taxes, issue bonds with voter approval, fix rates and charges, and accept contributions.

Districts governed by the county board of supervisors are subordinate to the respective county government. Legislation effective in 2006 provides circumstances for transition to an elected board of directors. See “Subordinate Agencies and Areas” below.

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

Authorities to provide call boxes on freeways are established by resolution of the county board of supervisors and the city councils of a majority of the cities 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.

The Metropolitan Transportation Commission and the Sacramento Area Council of Governments are authorized by statute to function as the service authority for freeway emergencies in counties within their service areas. In other

counties, the county transportation commission or the council of governments may be designated as the service authority for freeway emergencies. 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
- Storm water districts—1909 law
- Drainage districts—1923 law
- County drainage districts

Under the 1885 law, drainage districts may be created by the county board of supervisors upon 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 upon petition. A board of directors appointed by the county supervisors or elected by the voters governs the district. The districts may levy taxes and 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, under current law, are established by the county supervisors upon petition and following public hearing subject to LAFCo approval and referendum in contested districts. 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 a 1919 law and storm drainage maintenance districts are not counted as separate governments. Drainage districts without a city or cities or any part thereof within the district boundaries are governed by the county board of supervisors. See “Subordinate Agencies and Areas,” below.



## Fire Districts

Fire protection districts authorized under a 1987 law are established by resolution of the county board of supervisors following either a resolution of application by the legislative body of any county or city or on petition of voters subject to approval by the LAFCo and the voters at referendum. The law provides for districts having any territory, incorporated or unincorporated, in one or more counties to provide fire protection, ambulance, emergency medical services, hazardous material response, and rescue services. A board of directors either elected or appointed by the county supervisors governs each district. Governance of a district may be changed from one method of selection to another subject to referendum. The board may levy taxes and issue bonds subject to 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. Districts governed by the county board of supervisors or by a city council are classified as adjunct activities of the respective government. See “Subordinate Agencies and Areas” below.

## Flood Control and Water Conservation Districts<sup>3, 4, 5, 6</sup>

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 after public hearing and subject to approval by the LAFCo and referendum:

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

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

Levee districts under the 1905 law have elected boards of trustees. Levee districts under the 1959 have law elected boards of directors. Both types of levee districts may levy property taxes.

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.

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

- American River Flood Control District
- Brannan-Andrus Levee Maintenance District
- City of Marysville Levee District
- Fresno Metropolitan Flood Control District

- Lassen-Modoc County Flood Control and Water Conservation District
- Levee District Number One of Sutter County
- Lower San Joaquin Levee District
- Orestimba Creek Flood Control District<sup>7</sup>
- Sacramento Area Flood Control Agency
- Sacramento River West Side Levee 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.

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.

## Geologic Hazard Abatement Districts

These districts are formed to finance the prevention, mitigation, abatement, or control of land-movement hazards resulting from landslides, subsidence, erosion, or earthquakes, including mitigation or abatement of structural hazards. These districts may be established either by resolution of or upon petition by land owners 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.

## Health Care Districts<sup>8</sup>

Health care districts provide hospital and health care facilities. These districts are created by resolution of the board of county supervisors on petition of voters subject to referendum and approval by statewide and local health planning agencies and the local LAFCo. An elected board of directors governs each district. Districts may establish rates, levy ad valorem taxes, and upon voter approval, levy special assessments and statutorily approved special taxes and issue bonds.

## 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 upon application to the county board of supervisors to pass an ordinance of intention followed either by circulation among voters of petitions in support of the district or by a 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 resolution of the county board of supervisors after hearing and referendum. A board of commissioners appointed by the county board of supervisors or by the city councils in districts having no unincorporated area governs each district. The districts may issue bonds upon voter approval and may levy taxes.

## 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, and 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 after hearing and subject to approval of the LAFCo and referendum. In addition to delivery of irrigation water, the districts may provide domestic water services, sewerage, flood control, recreation in connection with dams and reservoirs, 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 may 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.

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 or for the use of patriotic, fraternal, or benevolent associations of veterans or other groups. These districts are created by the board of county supervisors on petition of voters subject to approval by the LAFCo and after referendum. An elected board of directors administers each district. The districts may issue bonds on approval of the voters and levy taxes.

## Military Base Reuse Authorities

The Fort Ord Reuse Authority was created by special act to convert the former Fort Ord military reservation to productive civilian use and to protect the environmental resources of the area. The 13-member board consists of appointees from participating cities and Monterey County. The authority may levy assessments and issue bonds and may accept

contributions from federal and state agencies and member governments.

The March Joint Powers Authority was created in September 1993 under a “Joint Exercise of Powers Agreement” by the cities of Perris, Moreno Valley, and Riverside and the county of Riverside for the use, reuse, and joint use of realigned March Air Force Base. The March Joint Powers Commission, created by the agreement, consists of two elected officials from each of the four jurisdictions. The March Joint Powers Authority is the umbrella organization for three additional responsibilities: redevelopment activities for the former base area and an industrial area adjacent to the base by the March Joint Powers Redevelopment Agency, land use authority transferred from the county of Riverside, and the March Inland Port Airport Authority which is responsible for the development and operation of the March Inland Port, a joint use aviation facility, owned and operated by the United States Air Force designated for air cargo operations.

Reuse authorities may be organized under general enabling legislation if two-thirds of the legislative bodies in counties and cities eligible for participation pass resolutions in favor of organizing the authority. A board of directors representing each participating county and city is appointed by the legislative bodies from their membership. Each reuse authority is to plan for, finance, and manage the transition of the military base from military to civilian use. The authority board may accept grants and loans; levy assessments, reassessments, special taxes, and development fees; and may issue bonds. Each authority shall dissolve when the board determines that 80 percent of the territory of the military base that is designated for development or reuse has been developed consistent with the plan or no later than 20 years after creation of the authority.

Authorities in which a single county or city governing body serves as the authority governing body *ex officio*; where authority activities have been organized under the redevelopment agency of the city or county; or organized as a joint powers authority comprising a single county or city and a subordinate agency of the county or city are not counted as separate governments for census purposes. See “Subordinate Agencies and Areas” below.<sup>9</sup>

### **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 created by a 1989 special act to provide rail passenger and freight service in the counties of Humboldt, Mendocino, Sonoma, and Trinity with possible expansion into Del Norte and Marin Counties. The authority was created for the purpose of ensuring continued operation of existing commercial railroads. A board of directors having two members appointed by each participating county, one member appointed by the cities served by the rail line, and one member of the Golden Gate Bridge Highway and Transportation District serving *ex officio* governs the district. The authority is authorized to accept grants, gifts, fees, or allocations from other entities and to issue revenue bonds.

### **Pest Control Districts**

General laws provide for the establishment of seven 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
- Olive, stone, and pome fruit pest control districts
- Pest abatement districts
- Table grape pest and disease 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. Mosquito abatement or vector control districts may also be initiated by resolution of the board of county supervisors, require approval of the LAFCo, and if contested, require a referendum. A board of trustees appointed by the county supervisors governs each district. Mosquito abatement or vector control districts may include territory in incorporated cities with the governing bodies of the cities also appointing district trustees. Citrus pest control districts and stone and pome fruit pest control districts may levy special assessments and *ad valorem* taxes. Table grape pest and disease control districts may recommend assessments to the county supervisors. Mosquito abatement, pest abatement, and vector control districts may levy property taxes.

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

These districts were established to provide police protection within unincorporated towns by the county board of supervisors on petition of residents after public hearing.

A 1959 amendment prohibits creation of additional districts under this law, but those already in existence may continue to operate under its provisions. An elected board of commissioners governs each district. The districts may levy taxes with voter approval. Police protection districts in other 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
- Port infrastructure financing authorities

All of these districts, with the exception of the port infrastructure financing authorities, are established by county boards of supervisors on petition and after hearing and referendum. Harbor districts and small craft harbor districts are subject to LAFCo review and approval prior to the referendum.

Harbor districts are 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 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.

A port infrastructure financing authority may be formed by any two or more harbor agencies as a joint powers authority to provide improvements in support of the port. Authorities may issue bonds.

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 or upon resolution of the board of supervisors followed by public hearing and subject to approval by the local agency formation commission and referendum. A board of trustees appointed by the county supervisors governs each district. Districts may impose fees, levy taxes, impose a special tax, and with voter approval, may issue general obligation bonds.

### **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, fix and collect rates and charges for provided services, 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 may be established either on petition of voters or on the initiative of city or county governing bodies following hearing and subject to approval by the LAFCo and referendum. The district board of directors may be elected or may be appointed by the mayors and/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 or may be initiated by resolution of the board of supervisors after hearing and subject to approval by the LAFCo 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 Coachella Valley Mountains Conservancy in Riverside County and the Santa Monica Mountains Conservancy in Ventura and Los Angeles Counties 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 and other transportation facilities, police protection, recreation, refuse collection, sewerage, streets and street lighting, 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. Districts may fix rates and charges, levy ad valorem taxes and special taxes, and may issue bonds with voter approval. A 1965 amendment prohibits the creation of new districts under this law, but those then in existence may continue to operate under its provisions.

### **Resource Conservation Districts**

Resource conservation districts provide soil and water conservation services. These districts are established by the board of county supervisors following either a petition by voters or resolution and public hearing of any county or city legislative body, approval of the LAFCo, and referendum in instances where a petition was signed by fewer than 80 percent of registered voters or the creation was initiated by resolution. An elected or appointed board of directors governs each district. The districts may levy ad valorem taxes, collect special taxes with voter approval, accept gifts and grants, and charge fees for services. Similar provisions apply to the Tahoe, Suisun and Ventura County 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:

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

Sanitary districts under the 1923 law are created by the county supervisors on petition of landowners after hearing and subject to approval by the LAFCo and referendum. A board of elected directors governs each district. The districts may levy ad valorem 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.

Garbage and refuse disposal districts were established by the county board of supervisors. A board of directors is appointed by the supervisors. The district may levy ad valorem taxes, fix and collect charges, and issue bonds upon voter approval. Since 1961, no new districts may be formed under this law, but those already in existence may continue to operate under its provisions.

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.

The Los Angeles County and Orange County sanitation districts are counted as a single special district government 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 ad valorem 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, private sector representatives and 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.

### **Transportation Agencies**

Various agencies, created by special act under general law and as joint powers agencies, perform transportation planning and may also be authorized to implement and operate a variety of transportation projects, including public transit systems, with duties expanded or reorganized on an evolving basis.

Agencies exist under a variety of names including county transportation commissions and authorities, local transportation commissions and authorities, transportation agency joint powers authorities, transportation corridor agencies, councils of governments, and associations of governments.

Agencies designated as metropolitan planning organizations and regional transportation planning agencies are authorized to receive state and federal transportation planning funds and may receive grants and appropriations. Some agencies are authorized to levy and collect sales taxes, impose tolls and user fees, and to issue bonds. The Southern California Association of Governments is the regional transportation planning agency for a six-county area, five of which are county transportation commissions designated as regional transportation planning agencies. The Metropolitan Transportation Commission serves nine counties in the San Francisco Bay area. The Bay Area Toll Authority and Service Authority for Freeways and

Expressways are adjunct activities of the Metropolitan Transportation Commission.

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

### **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) after hearing and subject to approval by the LAFCo and referendum. The districts may provide any combination of water, electricity, transportation, telephone service, sewerage, refuse disposal, fire protection, and recreation services. An elected board of directors governs each district. The districts may levy ad valorem and special taxes; fix and collect rates, rentals, and 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; domestic, industrial, and municipal water supply; also hydroelectric power generation and distribution)
- County water authorities—1943 law (irrigation and domestic water supply)
- County water districts (irrigation and domestic water supply; also sewerage, hydroelectric power generation and transmission, fire protection, and recreation)
- County waterworks districts (irrigation; domestic, industrial, and fire protection water supply; also sewerage for water recycling, desalinization, and recreation)
- Metropolitan water districts (water supply and electric power)
- Municipal water districts (domestic water supply; also sewerage; electric power including hydro, wind, and solar; fire protection; and solid waste collection and disposal)
- Water conservation districts—1927 law (irrigation and water conservation)
- Water conservation districts—1931 law (irrigation, water conservation, and water supply; also hydroelectric generation, recreation, and sewerage)
- Water replenishment districts (replenishment of underground water)

- Water storage districts (water storage and distribution, and irrigation; also electric power)

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. All new districts, except water conservation districts, water replenishment, and water storage districts are formed subject to approval by the LAFCo having jurisdiction. These 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; the Bay Area Water Supply and Conservation Agency whose members are appointed by the participating political subdivisions; 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. The Yuba-Bear River Basin Authority was not reported in operation as of 2007.

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. 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, an asterisk (\*) 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, finance or purchase student loans, 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 members appointed by the Governor, the assembly speaker, and the Senate Rules Committee. It may make and purchase loans, make grants, build and lease facilities, and issue revenue bonds.

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

This agency was established to assist housing development for low and moderate income individuals and families. It is composed of the state treasurer, the secretary of the business, transportation and housing agency, the director of housing and community development 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 Infrastructure and Economic Development Bank (state)—**

This entity, created by legislation in 1994 within the business, transportation and housing agency, is a general purpose financing authority for the state of California. The board of directors is comprised of the state director of finance; the state treasurer; the secretary of business, transportation, and housing; the secretary of state and consumer services agency plus one member appointed by the Governor. The bank may issue revenue bonds, provide financing to public agencies and electrical corporations, provide credit enhancements, acquire or lease facilities, and leverage state and federal funds.

**California Pollution Control Financing Authority (state)**—This authority was established by act of the legislature to finance, to construct, and to lease or sell 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 and is authorized to finance the establishment of ferry systems. The 13-member commission consists of nine members appointed by the governor with the remaining members appointed by the speaker of the assembly and the senate committee on rules. It may issue revenue bonds and may fix tolls and charges.

**Community facilities districts (local agency)**—Districts may be formed by any city, county, special district, school district, or joint powers authority, following resolution of the governing body and public hearing and subject to referendum approving both the levy of a special tax and a proposition to establish or change the allowable expenditure from tax proceeds. Districts are formed to issue debt for the purpose of providing services in addition to those previously provided by the district or to finance the purchase, construction, expansion, or rehabilitation of public facilities.

Under the Community Facilities Law of 1911, community facilities districts may be established by resolution of the governing body of one or more cities following public hearing. Districts may acquire or construct improvements for the collection, treatment, and disposal of sewage or industrial waste; improvements for surface or storm water drainage or for flood control; and improvements for waterworks, water systems, or water distribution. Cities in Stanislaus County may also establish districts to acquire, construct, and operate community center facilities including an exhibition building, auditorium, stadium, or sports arena and associated facilities. Districts are governed by the governing body of the initiating city and may, with voter approval, issue bonds in the name of the city and levy ad valorem taxes.

**Community redevelopment agencies (county or municipal)**—These agencies may be created by ordinance 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, impose special assessments, 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.

**Local agency formation commissions (county)**—Reorganized under state legislation in 2000, a commission exists in each county, including the city and county of San Francisco, for the purpose of encouraging the orderly formation of local governmental agencies, preserving agricultural land resources, and discouraging urban sprawl. Commissions are composed of members appointed by the board of supervisors and by city councils within the county and may include members representing special districts and a member selected by the appointed members to represent the general public. Funding is provided by the county, municipal, and special district governments.

LAFCoS have the authority to regulate proposed boundary changes of existing municipalities and special districts, the creation of new municipalities and districts, and the delivery of services outside of municipal or special district boundaries.

**Nonprofit public benefit corporations (county, municipal, or other)**—Nonprofit public benefit corporations 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:

- The corporation was created under a “joint exercise of powers” agreement.

- The corporation has issued tax-exempt bonds to finance facilities subject to a lease to or agreement with a local government.
- 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 Bay-Delta 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 State University and Colleges Headquarters Building Authority  
 California Statewide Communities Development Authority  
 California Tahoe Conservancy  
 California Urban Waterfront Area Restoration Financing Authority  
 Channel Islands Site 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  
 Sierra Nevada Conservancy  
 State Assistance Fund for Enterprise, Business, and Industrial Development Corporation  
 State Coastal Conservancy

### County<sup>10</sup>

\*Acquisition and improvement districts (county)  
 Air pollution control districts (single-county)  
 \*Boulevard districts  
 Children and families commissions (county)

Community energy authorities (county)  
 \*Community rehabilitation districts (county)  
 Community services districts (governed by board of supervisors)  
 Cotton pest abatement districts  
 \*County drainage districts with ex officio boards  
 \*County maintenance districts  
 County regional justice facilities planning agencies  
 \*County sanitation districts (except in Los Angeles and Orange Counties)  
 \*County service areas  
 County service authorities for freeway emergencies (if governed by county dependent transportation commission)  
 \*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 (single county)  
 Flood control maintenance areas  
 \*Garbage disposal districts  
 Geologic hazard abatement districts with ex officio boards (county)  
 \*Harbor improvement districts  
 \*Highway lighting districts  
 Housing authorities with ex officio boards  
 Industrial development authorities  
 \*Infrastructure financing districts (county)  
 \*Infrastructure financing districts in the Border Development Zone (county)  
 \*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  
 Military base reuse authorities (county)  
 Municipal advisory councils  
 \*Open space maintenance districts (county)  
 \*Parking and business improvement areas (county)  
 Parking authorities—1949 law  
 Permanent road divisions  
 \*Property and business improvement districts—1994 law  
 \*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
- Sanitary improvement districts
- Santa Barbara County Special Health Care Authority
- Sewer districts—1939 law (county)
- \*Sewer maintenance districts
- \*Storm drainage districts in Contra Costa County
- \*Storm drain maintenance districts—1937 law
- Storm drain maintenance districts—1939 law
- \*Street lighting districts—1919 law
- Unified air pollution control districts
- Vehicle abatement authorities
- \*Vehicle parking districts—1943 law (county)
- Water authorities (county)

### **Municipal<sup>11</sup>**

- \*Acquisition and improvement districts (city)
- Community energy authorities (municipal)
- \*Community rehabilitation districts (municipal)
- Estero Municipal Improvement District
- Fire protection districts with ex officio boards (single city)
- 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)
- \*Infrastructure financing districts (city)
- \*Infrastructure financing districts in the Border Development Zone (city)
- \*Integrated financing districts (municipal)
- Landscaping and lighting assessment districts
- Local housing finance authorities (city)
- Military base reuse authorities
- Mountain View Shoreline Regional Park District
- Municipal building commissions
- Municipal lighting maintenance districts—1927 law
- \*Municipal maintenance districts
- Municipal park improvement districts
- Municipal water districts—1935 law
- Open space maintenance districts (city)
- \*Parking and business improvement areas (city)
- Parking authorities—1949 law (city)
- Parking districts—1951 law
- Recreation and park districts with ex officio boards (city)
- San Francisco Municipal Railway
- San Francisco Port Commission

- Sewer districts—1939 law (city)
- Small craft harbor districts (single city)
- \*Special Municipal Tax Districts
- \*Street lighting districts—1919 law
- 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:

- Bay Area Toll Authority (Metropolitan Transportation Commission)
- Improvement districts within community services, irrigation, resources conservation, sanitary, and water conservation districts
- Integrated financing districts
- Service authorities for freeway emergencies operated by transportation commissions or councils of government
- 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.

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<sup>1</sup> The library district formerly named the Santa Paula Union High School Public Library District became independent of the Santa Paula Union High School District in January 1996 and is now governed by a separate board of trustees. The district was renamed as the Blanchard/Santa Paula Library District and is also known as the Blanchard Community Library.

<sup>2</sup> Special acts created two county traffic authorities with similar provisions applicable to each: the Santa Clara County Traffic Authority in 1984 and the Tuolumne County Traffic Authority in 1986. Legislation for the Santa Clara County Traffic Authority was repealed effective April 17, 1997. Legislation creating the Tuolumne County Traffic Authority remains in effect; however, by statute the authority is governed by the Tuolumne County and Cities Planning Council.

<sup>3</sup> The Contra Costa County Flood Control and Water Conservation District previously listed as an independent special district is governed by the Contra Costa County Board of Supervisors. The district is an adjunct of the county government.

<sup>4</sup> The Lake County Flood Control and Water Conservation District, more recently named the Lake County Watershed Protection District, is governed by the Lake County Board of Supervisors. As such it has been reclassified as an adjunct activity of Lake County.

<sup>5</sup> The Napa County Flood Control and Water Conservation District is governed by the Napa County Board of Supervisors. As such it has been reclassified as an adjunct activity of Napa County.

<sup>6</sup> The San Benito County Water District, formed in 1953 by the San Benito County Conservation and Flood Control Act and listed under "Flood Control and Water Conservation Districts", functions as a water supply district, transferring water from reservoirs in Northern California to Merced County, principally for agricultural use.

<sup>7</sup> The Orestimba Creek Flood Control District, previously listed as the Stanislaus County Flood Control District, was authorized by the Stanislaus County Flood Control Enabling Act in 1984.

<sup>8</sup> Health care districts previously were called hospital districts.



<sup>9</sup> The Treasure Island Development Authority is an adjunct of the city of San Francisco.

<sup>10</sup> Legislation authorizing crossing guard maintenance districts previously listed as adjunct activities of county governments was repealed in 1997.

<sup>11</sup> Legislation authorizing crossing guard maintenance districts previously listed as adjunct activities of city governments was repealed in 1997.

# Colorado

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Colorado ranks 15th among the states in number of local governments with 2,416 as of October 2007.

## 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. 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 (180)

### School District Governments (180)

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 October 2007, one junior college district was reported in operation. 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. 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 October 2007, two area vocational districts were reported in operation.

Boards of cooperative educational services are classified as joint educational service agencies of the participating school districts and are not counted as 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 participating school districts and state and federal grants. As of October 2007, 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. As of October 2007, four school district libraries were reported.

## **SPECIAL DISTRICT GOVERNMENTS (1,414)**

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. 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 government 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 the district court following prior municipal or county governing body (bodies) approval by resolution of the service plan and on petition of taxpaying voters to the district court and after public hearing and voter approval. An elected board of directors governs each district. The districts may fix fees and charges, levy ad valorem taxes, and issue both revenue and subject to voter approval, 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 in the agreement establishing the authority. The revenue powers of the authority are also spelled out in the 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 to 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.

Cemetery districts that encompass the entire county and are also financed solely by county appropriations 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 representing participating governments plus seven members appointed by the Governor governs the authority. The authority may fix rates, tolls, fees, and charges; levy ad valorem taxes and special assessments; and issue bonds.

## **Conservation Districts**

These districts are established on order of the state 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 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. The district is governed by an appointed 11-member board of directors representing each of the member governments plus four members appointed by the Governor. Subject to voter approval, the district may levy a uniform sales and use tax throughout the district, with subsequent approvals 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<sup>1</sup>**

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.

The Grand Valley 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 following approval of the service plan by jurisdictions within which the district will be partially or entirely contained, 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 with voter approval issue bonds.

### **Forest Improvement Districts**

Districts for the protection of communities from wildfires and to improve the condition of forests in the district are established by resolution or ordinance of the governing body of one or more municipalities or counties and approval of the voters. An appointed board of directors represents each county and municipality within the district plus one director each appointed by the state forest service, an environmental organization, a conservation district within the district, a water conservancy district within the district, and a federal land management agency. Districts may levy a uniform sales tax throughout the district and may issue bonds.

### **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 Assurance Districts**

Under the Special District Act, districts to provide for health care services to residents of the district and to family members of such residents are established by the district court, following prior issuance of a license or certificate of compliance by the state department of public health and environment followed by petition of taxpaying voters and subsequent voter approval. The court hearing is not required for these districts. Districts may include all or part of one or more municipalities or counties and may include noncontiguous areas. An elected board of directors governs each district. The districts may fix fees and charges, levy ad valorem taxes, and with voter approval may levy a uniform sales tax throughout the district and levy and collect tax in excess of constitutional limitations. Districts may issue both revenue and, subject to voter approval, general obligation bonds. Health assurance districts created under

2007 amendments operate under most provisions of the Special District Act. These districts require local governing body approval of service plans instead of state licensing or certification followed by petition of taxpaying voters and subsequent voter approval. The court hearing is not required. Districts include all of one or more municipalities, counties, or other existing taxing entities. Districts may fix fees and charges and are authorized with voter approval to levy a uniform sales tax throughout the district and ad valorem taxes. Districts may issue both revenue and, subject to voter approval, general obligation 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 following prior issuance of a license or certificate of compliance by the state department of public health and environment, and followed by petition of taxpaying voters and after voter approval. Districts may include all or part of one or more municipalities or counties and may include noncontiguous areas. 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 both revenue and, subject to approval, general obligation bonds.

### **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. Housing commissioners are appointed as specified in the creating or amending resolution. 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 and general obligation bonds and charge and collect rentals for use of their facilities. With contractual agreement, multijurisdictional housing authorities may levy taxes or development impact fees.

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.”

### **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 land-owners 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<sup>2</sup>**

Library districts may be formed by one or more governments by resolution or ordinance of each or by petition of 100 registered electors residing in the service area. A board of trustees appointed by the creating governments governs the districts. Districts may levy ad valorem taxes and may issue general obligation bonds, both of which are subject to voter approval.

Library capital facilities districts may be created by resolution of a library district board of trustees within the geographic boundaries of a library district for the purpose of acquiring, financing, constructing, operating, and maintaining library capital facilities. The library district board of trustees serves ex officio as the governing body. These districts may levy ad valorem taxes and issue bonds, subject to voter approval. These districts are not counted as separate governments but as dependent activities of the creating library districts.

Regional library authorities may be created by any combination of two or more governmental units through their governing bodies by contract with or among each other. The resolution or ordinance of each member government shall specify the authority governance and expected sources of revenue. Authorities may levy a sales or use tax, or both, and an ad valorem tax and may issue revenue and general obligation bonds, all of which are subject to voter approval.

School district libraries are discussed under “Other Educational Activities above.”

### **Mental Health Care Service Districts**

Districts to provide, directly or indirectly, mental health care services to residents of the district and to family members of such residents are authorized under 2005

amendments to the Special District Act. Districts are established by the district court after approval of the service plan by member local governments and following petition by voters and subsequent public hearing and election. Districts include all of the territory of one or more municipalities or counties. An elected board of directors governs such districts. Districts are authorized to fix and collect fees and charges, to levy and collect a uniform sales tax throughout the district, and to issue both revenue bonds, and with voter approval, general obligation bonds.

### **Metropolitan Districts**

Under the Special District Act, metropolitan districts may provide any two or more of the following services: domestic water, sanitation, solid waste collection and disposal, 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 after approval of service plans by local governing bodies which are then followed by petition of taxpaying voters, public hearing, and voter approval. Districts may include all or part of one or more municipalities or counties and may include non-contiguous areas. 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 both revenue and, subject to voter approval, general obligation bonds.

### **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 and upon voter approval, may issue special obligation bonds and collect a sales tax.

### **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 organization is deemed effective upon certification by the division of local government; only those municipalities passing such an ordinance become a part of the district. The district board of directors is appointed by the executives of participating municipalities with the approval of the governing bodies of those municipalities.



Apportionment of board members is based on various population criteria. These districts may levy ad valorem taxes during the first five years of the existence of the district, fix rates and charges for services, and issue revenue and general obligation bonds after voter approval. The Metropolitan Wastewater Reclamation District and the Lower Fountain Metropolitan Sewage Disposal District are the only districts 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 upon certification by the division of local government; 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 fiscal year 2007.

### **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, fix and collect charges for services, and issue bonds. As of October 2007, no districts of this type were reported.

### **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 following approval of the service plan by jurisdictions within which the district will be partially or entirely contained, and on petition of tax-paying voters with subsequent hearing and voter approval. A district may be entirely or partially located within one or more municipalities or counties. 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 both revenue and, subject to voter approval, general obligation bonds.

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. Power authorities are authorized to develop electric energy resources and to produce or transmit electric energy to member cities and towns or, under contract, to other cities and towns within or outside the state. A board of directors 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. The state, with approval of the governor, may be a party to the contract. A board of directors includes at least one elected official from each member county or municipality, and if the state government is a party, at least one director appointed by the governor with consent of the senate. The authority may fix fees, tolls, rates, and charges for use of its highways, may issue revenue bonds, impose highway expansion fees on building permits issued within authority boundaries, and after voter approval, impose 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 plan and implement development and redevelopment and 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, rents, 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 October 2007.

## 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. The service area, except in the Denver metropolitan area, includes one or more entire counties. 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 including hospitals, nursing homes, and ambulance service; cultural facilities including museums, zoos, art galleries, and theaters; housing; weed and pest control; management services for local governments; local gas or electric services including heating and cooling from alternative energy sources; jails and rehabilitation; and land 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. The Ouray County Regional Service Authority was the only regional service authority reported in operation in October 2007.

## Regional Transportation Authorities<sup>3</sup>

Any combination of two or more municipalities and/or counties, by contract and subject to public hearings and voter approval, may create a regional transportation authority. The state government, if approved by the Governor, may join the contract. Authorities are authorized to finance, construct, operate, or maintain regional transportation systems that are compatible with established state and local transportation plans for the conveyance of people or goods that include automobile, truck, bus, rail, air, or gondola projects. The board of directors is comprised of elected officials of each member government plus one or more directors appointed by the Governor, if the state is a party to the contract. An authority may fix and collect fees, charges, and tolls; may impose a sales and use tax; may impose motor vehicle registration fees; may impose a tax on overnight rooms or accommodations; and may issue revenue bonds. Actions to establish or increase any tax and to issue bonds are subject to voter approval.

Local improvement districts may be established by regional transportation authorities within its boundaries upon petition of owners of the property that will bear a majority of the proposed assessments and another from members of the registered electorate. These districts are governed by the authority board and are not counted as separate governments.

## Regional Transportation District (Denver)

This district, authorized by a 1969 law, operates the transit system in Denver and surrounding counties. It is governed by an elected board. The district receives revenue from charges for services and facilities; ad valorem tax levies, and with voter approval, sales tax levies; and grants. The board may issue revenue bonds.

## Tunnel Districts

Under the Special District Act, tunnel districts to provide road, railroad, or pipeline tunnels may be formed by the district court, following prior municipal or county approval by resolution of the service plan, and on petition of tax-paying 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 both revenue, and subject to voter approval, general obligation bonds. No tunnel districts were reported in operation as of October 2007.

## Urban Drainage and Flood Control District (Denver)

This district, which serves the city and county of Denver; the city and county of Broomfield; and the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, was authorized by a 1969 special act. An appointed board of directors comprised of local officials of member cities and counties governs the district. 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 municipalities, special districts, or other political subdivisions authorized to own and operate water systems or facilities or drainage facilities. 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

Water conservancy districts are formed by order of the district court on petition of landowners or electors in the proposed district and after a public hearing. Districts are formed for the purpose of providing for an adequate water supply for domestic, industrial, and agricultural purposes. A board of directors governs each district, the directors are appointed by the district court or are elected. These districts may issue revenue, and with voter approval, general obligation bonds and may finance their operations by fixing rates and levying ad valorem taxes and special assessments.

Four conservation districts have been established by special acts to provide irrigation water:

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, may issue both revenue, and subject to voter approval, general obligation 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 board of county commissioners. The district board may fix and collect rents, assess annual charges or user fees, levy ad valorem taxes and special assessments, and issue revenue 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.

The Republican River Water Conservation District was created in 2004 for the conservation, use, and development of the water resources of the Republican River, its tributaries, and that portion of the Ogallala aquifer underlying the district and to assist the state to carry out the state's duty to comply with the Republican River Compact. The district includes all of Phillips and Yuma counties and those portions of Kit Carson, Lincoln, Logan, Sedgwick, and Washington counties within the Republican River basin. The 15-member board of directors, all of whom are resident property owners of the district, is appointed by each of the seven boards of county commissioners, by each of the seven ground water management districts, plus one director by the Colorado Ground Water Commission from the

commission membership. The district may impose a user fee for the diversion of water; establish an annual levy for the use of water; require payment of rental charges, service charges, or other charges by political subdivision or persons; levy ad valorem taxes; with voter approval, impose a uniform sales and use tax throughout the district; and issue both revenue bonds and, with voter approval, general obligation bonds.

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.

## Water and Sanitation Districts<sup>4</sup>

Sanitation districts to provide storm or sanitary sewerage or both and flood and surface drainage are formed under the Special District Act by a district court following prior approval of service plans by the governing bodies of participating jurisdictions and on petition of voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may charge fees, levy ad valorem taxes, and issue both revenue, and with voter approval, general obligation bonds. Water districts to provide water supply are established under the Special District Act by the district court following prior approval of service plans by the governing bodies of participating jurisdictions and on petition of resident voters followed by 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 both revenue and, with voter approval, general obligation bonds. Combined water and sanitation districts to supply both water and sanitation services are created under the Special District Act by the district court following prior approval of service plans by the governing bodies of participating jurisdictions and on petition of voters followed by 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 both revenue and, with voter approval, general obligation bonds. Upon resolution of the board of a water or sanitation district, subject to public hearing and voter approval, either type of district may convert to a water and sanitation district. In similar fashion, a water and sanitation district may convert to a metropolitan district.

## SUBORDINATE AGENCIES AND AREAS<sup>5</sup>

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, an asterisk (\*) 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 composed 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 accept grants and aid from the federal government and other agencies.

**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>6</sup>**

Colorado Agricultural Development Authority  
Colorado Beef Council Authority  
Colorado Educational and Cultural Facilities Authority  
Colorado Health Facilities Authority  
Colorado Sheep and Wool Authority  
Colorado State Fair Authority  
Colorado Water Resources and Power Development Authority  
CoverColorado  
Denver Metropolitan Major League Baseball Stadium District  
Geothermal management districts  
Great Outdoors Colorado Trust Fund  
Pet Overpopulation Authority  
Pinnacle Assurance  
Sheep inspection districts

Statewide Internet Portal Authority  
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)  
Local marketing districts  
\*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<sup>7</sup>**

Building authorities (municipal)  
Business improvement districts  
City water boards  
Denver Convention Center Hotel Authority  
Denver Health and Hospital Authority  
Downtown development authorities (municipal)  
Emergency telephone service authorities (911 authorities)  
General improvement districts  
Housing authorities with ex officio boards  
Joint libraries  
Local marketing districts  
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.

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<sup>1</sup> Effective January 1, 2008, the name of the prior Grand Junction Drainage District reverted to the original Grand Valley Drainage District name.

<sup>2</sup> Metropolitan library districts were repealed effective August 15, 2003.

<sup>3</sup> Regional transportation authorities were previously known as rural transportation authorities. The original rural transportation authorities law authorized combinations of counties and municipalities in all areas of the state, except areas in the Denver

metropolitan region that are included within the boundaries of the regional transportation district, to create rural transportation systems. A 2005 amendment eliminated the exclusion and changed the name to regional transportation authorities.

<sup>4</sup> Three Lakes Water and Sanitation District, authorized by special legislation in 1971, has operated under the Special District Act since May 1997.

<sup>5</sup> The Colorado Student Obligation Bond Authority was transferred to the Colorado Department of Higher Education effective May 26, 2000 where it became a division of the department. Effective July 1, 2004, the name was changed to "collegeinvest."

<sup>6</sup> The Colorado Intermountain Fixed Guideway Authority was repealed effective January 1, 2004.

<sup>7</sup> The Denver Capital Leasing Corporation is no longer considered a component unit of the city and county of Denver. The corporation previously issued certificates of participation exclusively for the city and county of Denver.



# Connecticut

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Connecticut ranks 39th among the states in number of local governments with 649 active as of October 2007.

## 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 subcounty general purpose governments in Connecticut consist of municipal (city and borough) governments and 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. Towns, which are treated as municipalities in Connecticut statutes, are counted as a separate type of local government in census statistics on governments.

## Municipal Governments (30)

The term “municipality,” as defined for census statistics, applies only to the cities and boroughs in Connecticut. Nine boroughs (all except Naugatuck) and one city (Groton) are located within town areas but are not consolidated with the towns and are counted as separate municipal governments. For the borough of Woodmont, the governmental functions performed in other parts of the state by town governments are performed 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.

## Town or Township Governments (149)

Towns, although not differing in legally authorized powers 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. The two towns of Putnam and Windham are 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.

## 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 consisting 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. The districts may issue bonds with voter approval.

### Dependent Public School Systems (149)

Connecticut 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

The city and town school systems in Connecticut have elected governing bodies that administer the schools; however, 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.

Regional vocational agriculture centers may be established by agreement between any local or regional board of education with other such boards of education. These centers

are joint activities of participating public school systems and are not counted as governments.

### **SPECIAL DISTRICT GOVERNMENTS (453)**

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; establishment of 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); collection and disposal of garbage; and the like. Such a district may be established by vote at a town meeting called by the board of selectmen upon the petition of voters in the proposed area. Officers for the district are elected. Each district may issue bonds and set 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.

#### **First, Second, Third, and Sixth Taxing Districts of Norwalk**

These four 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; and Sixth Taxing District—public library, street lighting, and sewers. Each of these districts has a separately elected governing body. Each district may set ad valorem taxes and rates and charges for services and may issue bonds.

The Fourth and Fifth Taxing Districts of Norwalk, which constitute the city of Norwalk proper, are not counted as separate governments. See “Subordinate Agencies and Areas” below.

#### **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 housing authorities are established by resolution of the borough, city, or town governing body. Each authority is governed by a board of commissioners appointed by the chief executive officer of the borough or city or the town board of selectmen. The authorities may issue bonds and fix and collect rentals. Regional housing authorities may be established by two or more boroughs, cities, or towns and operate under similar provisions.

Under a 1976 general law, housing authorities may also be established for each designated Indian tribe. These public entities are created by state law and have public boards created under state law. 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.

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.

#### **Improvement Associations**

These associations are established by special acts of the general assembly but are under substantially uniform provisions as to organization and operation. An elected board governs each association. Each association may set ad valorem taxes, assessments, and 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.”

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

These districts are created by special acts. The districts exist to perform a number of community functions and facilities including fire fighting, street lighting, roads, sewage, parking, recreational facilities, flood control, and water systems. The districts are governed by popularly elected boards. The districts may set taxes, benefit assessments, and fees and may issue bonds.

#### **Litchfield Hills Regional Water Authority**

This authority was created by a 2006 special act to supply water to the city of Torrington and nearby towns. The authority is governed by a board of five directors who are appointed by a representative review board. The representative review board consists of four members appointed by the chief executive officer of the city and one member appointed by the chief executive officer of each participating town. The board of directors may issue bonds and set rates for water with the approval of the representative review board.

## **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 29 commissioners governs the district. Seventeen commissioners 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, one is appointed by the state house speaker, one is appointed by the minority leader of the state house, one is appointed by the senate president, and one is appointed by the minority leader of the Senate. The district may set ad valorem taxes, fix charges for water, 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.

## **Pomperaug Valley Water Authority**

This authority, authorized by special act to provide a water supply system for the towns of Bethlehem, Middlebury, Oxford, Southbury, and Woodbury, was established by referendum. An elected board of directors governs the authority. The authority may fix rates and charges and issue revenue bonds.

## **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.

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 authorities 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.

## **Regional Water Pollution Control Authorities**

These districts may be created by concurrent ordinances of two or more municipalities (town, city, borough, consolidated town and city, or consolidated town and borough). These districts provide and operate sewage facilities. The creating ordinances determine the number of directors and method of appointment. The authorities may set fees and assessments and may issue bonds.

Water pollution control authorities created by a single municipality under a different law 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 one member appointed by the chief elected official of each city or town in the district with the governing body’s approval, plus one member appointed by the Governor. The authority may 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 five-member board to administer the authority. The board may fix rates and charges, set special benefit assessments, and issue revenue bonds.

## **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 boards 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. Transit districts may provide transit service directly or contract with a public or private transit system for provision of transit service. Transit districts with similar provisions have been authorized by special acts.

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

This regional airport serves the south central Connecticut region. 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 may set fees for services and issue revenue bonds.

## **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 consisting of four members appointed by the Governor, one appointed by the president pro tempore of the Senate, one by the minority leader of the Senate, one by the speaker of the House of Representatives and one by the minority leader of the House of Representatives, plus the commissioner of economic and community development, the state treasurer and the secretary of the office of policy and management. The authority may make mortgage loans, set 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, institutions of higher education, child care facilities, and other such nonprofit organizations. It is governed by a board of ten members, eight of whom are appointed by the Governor, plus the state secretary of the office of policy and management and the state treasurer. 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 seven members appointed by the Governor, one appointed by the president pro tempore of the Senate, one by the speaker of the House of Representatives, one by the minority leader of the Senate and one by the minority leader of the House of Representatives, plus the State Treasurer, the Commissioner of Economic and Community Development, the Secretary of the Office of Policy and Management, and the Banking Commissioner. 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 is composed of one public member from each congressional district of the state, two at-large public members, the Commissioner of Agriculture, and the Commissioner of Economic and Community Development. The Governor appoints three members of the authority and the president pro tempore of the Senate, the Senate minority leader, the speaker of the House of Representatives and the minority leader of the House of Representatives each appoint one member. In addition, the Governor appoints two members of the authority who are tenants of the Hartford market facility. The authority may set rentals and issue bonds.

**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 12 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, plus 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 the housing authority of the municipality as the redevelopment agency. Redevelopment agency boards are appointed by the chief executive officer of the sponsoring borough, city, or town with the approval of its governing body. Bonds for redevelopment purposes are issued by the borough, city, or town governments. Two or more municipalities may jointly create a redevelopment agency.

**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**

Capital City Economic Development Authority  
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 Public Transportation Commission  
Connecticut River Gateway Commission  
Connecticut Student Loan Foundation  
Connecticut Trust for Historic Preservation  
Lower Fairfield County Convention Center Authority  
Regional tourism districts  
University of Connecticut Health Center Finance Corporation  
(formerly John Dempsey Hospital Finance Corporation)

### **Municipal**

Connecticut River Assembly  
Decentralized wastewater management districts  
District health departments  
First Fire Taxation District of West Haven  
Fourth and Fifth Taxing Districts and fire districts  
of Norwalk  
Historic district commissions  
Middletown Fire District  
Middletown Sanitary District  
Municipal districts  
Municipal flood and erosion control boards  
Municipal harbor commissions  
Municipal resource recovery authorities (serving a  
single borough or city)

Municipal water authorities (city)  
Municipal wetlands and watercourses commissions  
Parking authorities and commissions  
Port authorities or districts  
Public recreational facilities authorities  
Regional emergency medical services councils  
Regional solid waste operating committees  
Sewer authorities  
Special service districts—1973 general law  
Taxing districts (special acts)  
Village districts  
Water pollution control authorities

### **Town**

Decentralized wastewater management districts  
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 water authorities (town)  
Municipal wetlands and watercourses commissions  
Niantic River Gateway Commission  
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



# Delaware

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Delaware ranks 45th among the states in number of local governments with 338 as of October 2007.

## 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 (259)

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

## Delaware River and Bay Authority

This authority, established by interstate compact, operates the Delaware Memorial Bridge; the Cape May-Lewes Ferry system; the Three Forts Ferry Crossing; and the New Castle, Cape May, Millville, Delaware Airpark, and Dover Civil Air Terminal airports. The authority also participates in economic development ventures throughout Delaware and in the four southernmost counties of New Jersey. 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 upon petition of voters to the school district and referendum. No districts have been permitted to be created under this law since 1975. Districts existing at the time were given the option to merge with the county library system or continue under the existing law. District libraries are governed by a five-member board of commissioners, all of whom are residents of the school district in which the library was established, and are 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. In New Castle County, board members 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 at wholesale to member municipal electric utilities. Projects may be located within or outside of the state of Delaware. 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.

The Delaware Municipal Electric Corporation (DMEC), incorporated in 1979, represents nine municipal electric distribution utilities: Newark, New Castle, Middletown, Dover, Smyrna, Seaford, Lewes, Clayton, and Milford. Seven of the member municipalities receive all of their electric power requirements from DMEC.

### **Park Districts in New Castle County**

Park districts establish and maintain parks and recreational facilities. Park districts are created by the county 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 hearing, and referendum. An elected board of managers governs each tax ditch. The boards may levy property taxes.

After initial construction of the tax ditch, with prior approval of the Department of Natural Resources and Environmental Control, and with written consent of a majority of involved landowners owning a majority of the drainage area, maintenance responsibilities and powers of the tax ditch may be transferred to the Department of Natural Resources and Environmental Control.

### **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 lagoon managers administers each tax lagoon. The boards may levy property taxes.

### **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 formed by multiple municipalities is governed by an appointed board selected by the governing bodies of each participating municipality as determined by agreement. An authority consisting of a single municipality has an appointed board consisting of five members. The authority may fix and collect fees and issue revenue bonds.

Water and/or sewer authorities governed ex-officio by the governing body of a single municipality are not counted as separate governments. See “Subordinate Agencies and Areas” below.

## **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. The authority is authorized to make mortgage, construction, and other loans to not-for-profit and limited for-profit housing sponsors; to make loans to mortgage lenders; and to purchase qualified mortgage loans. 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. It also may form subsidiaries to which any or all duties and functions of the authority are delegated. The authority may not grant any subsidiary the power to issue bonds, notes, or other obligations of the subsidiary. The authority is governed by the secretary of the state department of transportation, the director of the office of financial management and budget, and the administrator of the transportation trust fund. It may fix and collect charges, fares, fees, rentals, and tolls and issue revenue bonds.

**Delaware Transit Corporation (state)**—The Delaware Transit Corporation was created in 1994 as a subsidiary of the Delaware Transportation Authority to manage the combined operations of the Delaware Administration for Regional Transit, the Delaware Transportation for Specialized Transit, the Delaware Railroad Administration, and the Commuter Services Administration. The resulting

statewide public transit system is known as DART First State Public Transportation Service. The corporation is under the direction and supervision of a director who is appointed by the secretary, with the written approval of the Governor, and who serves at the pleasure of the secretary.

**Special development districts (municipal)**—Districts to provide financing for the establishment, construction, acquisition, or extension of adequate storm drainage systems, sewers, water systems, roads, bridges, culverts, tunnels, streets, sidewalks, lighting, parking, parks and recreation facilities, libraries, schools, transit facilities, solid waste facilities, and other infrastructure improvements may be created by resolution of the governing bodies of cities and towns, subject to the request of property owners within the proposed district. Cities and towns may issue bonds and levy ad valorem or special taxes on real property within the special development district.

**Special development districts (New Castle County)**—Districts to provide financing for the establishment, acquisition, or extension of adequate drainage systems, sewers, water systems, roads, bridges, culverts, tunnels, streets, traffic signals, signage, sidewalks, lighting, parking, parks and recreation facilities, open space, farm land preservation, fire protection facilities, public safety facilities, paramedic facilities, libraries, transit facilities, solid waste facilities, identifying monuments, landscaping of entrances and medians, and other improvements may be created by resolution of the county council, subject to the request of property owners within the proposed district. The county may issue bonds and levy ad valorem or special taxes on real property within the special development district. Districts may be designated within the Claymont Hometown Overlay District of the county.

**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)**—One soil and water conservation district exists in each county. 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  
Delaware Solid Waste Authority  
Diamond State Port Corporation  
Riverfront Development corporation

### County<sup>1, 2</sup>

Garbage collection districts in Kent County  
Light districts in New Castle County  
Sanitary sewer and water districts in Sussex County  
Sewage disposal and sanitary districts in Kent County

### Municipal<sup>3</sup>

Business improvement districts  
Parking authorities  
Water and/or sewer authorities

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.

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<sup>1</sup> Kent County is authorized by statute to provide library services for the unincorporated area of the county either by establishing a county-wide system or by establishing multiple library districts. The county provides library services through a county-wide system.

<sup>2</sup> New Castle County is authorized by statute to provide sanitary sewer services in the unincorporated area of the county either by establishing a countywide system or by establishing multiple sanitary sewer districts. Since 1972, the county has had a single countywide system.

<sup>3</sup> The Port of Wilmington, previously classified as a dependent activity of the city of Wilmington, was transferred to ownership and management of the Diamond State Port Corporation, a corporate entity of the state of Delaware, effective July 1995.

# District of Columbia

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There were two local governments in the District of Columbia as of October 2007.

## 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, composed of 13 members, govern the District of Columbia.

The District of Columbia, in addition to functions generally performed by cities, performs state- and county-type functions. The budget for the District of Columbia is locally prepared, but subject to final determination by the United States Congress and approval or veto by the President of the United States. Revenue is derived primarily from local taxes. The council sets the tax rate necessary to provide the property tax share of the budget allowed by Congress. In addition, the federal government makes an annual appropriation to the District of Columbia government as required by the National Capital Revitalization and Self-Government Improvement Act of 1997 and other appropriations in support of local services, development, and education. The District of Columbia may 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 and are not counted as separate governments:

- District of Columbia Public Schools

- University of the District of Columbia

From July 2000 to June 2007, the District of Columbia Public Schools were governed by a nine-member board of education, four of whom were appointed by the Mayor and confirmed by the council, four of whom were elected by and from districts, and the board president who was elected at-large. The board of education established policies and appointed 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.

Effective June 12, 2007 as provided for by the District of Columbia Public Education Reform Amendment Act of 2007, the District of Columbia public schools were placed under the direct governance of the Mayor of the District of Columbia. The school system is administered by a chancellor who serves as the chief executive officer and serves at the pleasure of the Mayor. Also implemented was the creation of a Department of Education also subordinate to the Mayor, headed by the Deputy Mayor for Education and having oversight for the State Superintendent of Education Office, previously designated as the State Education Office, and the maintenance and modernization of school facilities. The State Superintendent of Education is appointed by the Mayor with the consent of the Council.

The State Board of Education, effective for 2007 consists of the former board of education comprised of nine members four of whom are appointed by the Mayor, four of whom are elected from school districts, and one of whom is elected at-large as president of the board. Beginning January 2009, the board shall consist of nine members of whom eight shall be elected from school election wards and one of whom shall be elected at-large. The board president shall be elected by and from the board membership. The board is responsible for approving state academic standards as recommended by the State Superintendent of Education, advising the State Superintendent on Educational Matters, approve high school graduation requirements, and other administrative and advisory duties.

Charter schools are classified as private in the District of Columbia. The District of Columbia Public Charter School Board is appointed by the Mayor in consultation with the city council from a list of qualified individuals submitted by the U.S. Secretary of Education.

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 the living graduates of the four institutions. One student trustee is selected by the university student body.

## **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 the Washington area and is counted as 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 Georges 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 general obligation bonds.

## **SUBORDINATE AGENCIES AND AREAS**

The agencies listed below have certain characteristics of governmental units, but are classified as agencies of the District of Columbia government and are not counted as separate governments.

**The Anacostia Waterfront Corporation**—created in 2004, is responsible for the development, redevelopment, and revitalization of the lands adjacent to the Anacostia River and associated waterways and for the environmental restoration of the Anacostia River and waterways. The board of directors includes seven members appointed by the Mayor with the advice and consent of the Council; two voting ex officio members who are the Mayor and the Chief Financial Officer of the District; three nonvoting ex officio

members who are the chairman of the National Capital Planning Commission, the Secretary of the U.S. Department of the Interior, and the administrator of the U.S. General Services Administration or their designees. The corporation may charge and collect fees in connection with assistance and services, receive grants and gifts, and may issue bonds for eligible projects as approved by the council. The Anacostia Waterfront Corporation and the Southwest Waterfront Holdings Corporation were created as subsidiaries of the Anacostia Waterfront Corporation, effective July 2006.

The Anacostia Waterfront and its subsidiaries, the Anacostia Waterfront Corporation and the Southwest Waterfront Holdings Corporation were abolished effective October 1, 2007. Powers, duties, and responsibilities were transferred to the Mayor.

**Business improvement districts (BID)**—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. Business improvement district activities are designed to improve the economic development climate. Revisions to a BID plan are subject to review by the Mayor prior to implementation. Geographic expansion is subject to city council approval. Revenues are derived from assessments against properties within the district, subject to member approval. Amendments in 2006 to revise taxes relevant to the Mount Vernon Triangle community improvement district (CID) account for the designation as a CID. Districts are also authorized to accept gifts and grants and may issue bonds. This act is scheduled to expire 20 years from the date of enactment, May 29, 1996.

**The District of Columbia Housing Authority**—created in 2000 as the successor agency to the District of Columbia Housing Authority created in 1974, operates the city’s public housing. 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**—created in 1979, 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**—created in 2000, for the purpose of securitizing the proceeds from the Tobacco Master Settlement Agreement. 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**—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. Fund earnings are transferred to the general fund or to health, social, or educational capital expenditures or programs as specified in legislation.

**The District of Columbia Water and Sewer 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 levy and collect charges for services, receive grants, and with power delegated by the council, issue revenue bonds.

**The District of Columbia Zoning 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**—created by the U.S. Congress, is responsible for comprehensive planning for the physical development of the national capital and the surrounding environs. The commission is classified for census purposes as a dependent agency of the federal government.

**The National Capital Revitalization Corporation**—created in 1998, is responsible for developing a revitalization plan for legislatively designated areas of the city which incorporates the facilitation of business investment; employment growth; the development and renovation of housing, retail, and other services; parking facilities; and public infrastructure improvements. 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. The Corporation may establish one or more for-profit or not-for-profit corporate subsidiaries. The Corporation may receive and allocate tax increment revenues for development purposes. With certification of the District of Columbia Chief Financial Officer, the Corporation may issue tax increment revenue bonds. Upon dissolution of the Corporation, property of the Corporation and its subsidiaries shall vest in the District of Columbia. The corporation absorbed the Redevelopment Land Agency from the District of Columbia and handles the disposition of real estate assets. Functions of the abolished Economic Development Finance Corporation were transferred to the corporation.

The Redevelopment Land Agency (RLA) Revitalization Corporation was created in 2002 as a nonprofit subsidiary of the National Capital Revitalization Corporation. The Corporation is responsible for the management and disposition of a portfolio of real property in the District of Columbia. All functions, duties, and powers of the District of Columbia RLA and of the Department of Housing and Community Development performed on behalf of the RLA were transferred to this subsidiary after initial transfer to the National Capital Revitalization Corporation. The National Capital Revitalization Corporation and the subsidiary RLA Revitalization Corporation have the same board of directors and the same president and chief executive officer. Revenues include income from the sale and lease of corporation properties.

The National Capital Revitalization Corporation and its subsidiary, the RLA Revitalization Corporation were abolished effective October 1, 2007. Powers, duties and responsibilities were transferred to the Mayor.

**The Sports and Entertainment 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. The commission was responsible for the development, construction, and leasing of the baseball park which opened in the spring of 2008. A 13-member Board of Directors consists of nine members appointed by the

Mayor with the advice and consent of the Council plus the following ex officio members: the Commanding General of the District of Columbia National Guard, the Chief Financial Officer of the District of Columbia, and the Director of the Department of Recreation and Parks, and a city government employee designated by the Mayor. 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. If authorized by a two-thirds vote of its board, with the majority including the vote of the Chief Financial Officer of the District of Columbia, the commission may issue bonds payable from revenues or from pledged tax revenue dedicated by the council of the District of Columbia.

**The Washington Convention Center Authority**—created in 1994, is responsible for the maintenance and operation of the convention center. The nine-member Board of Directors is composed 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 shall 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 20th among the states in number of local governments with 1,623 active as of October 2007.

## COUNTY GOVERNMENTS (66)<sup>1</sup>

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.

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 treated as a “municipality” in some Florida statutes, it is designated as a county and is counted as a county government for census purposes. All cities, towns, and villages in Miami-Dade County are counted as separate municipal governments.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (411)

### Municipal Governments (411)

Municipal governments in Florida are the cities, towns, and villages. A municipality is established through passage of a local bill by the legislature to enact its charter, with the exception of Miami-Dade County. The Board of County Commissioners of Miami-Dade County may provide a method for establishing new municipalities within the county and prescribe their jurisdiction and powers. Municipal governments were given home-rule powers by general law in 1972.

Under general law, the minimum population for incorporation is 1,500 persons in counties with a population of 75,000 or fewer, and 5,000 persons 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 (66)
- Community college districts (29)

Each county area in the state constitutes a school district for the administration and the operation of public schools. These 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 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 a career center. These centers are counted as dependent activities of the participating school districts and are not counted as governments.

The regional consortium service organizations (also known as educational consortiums) may be formed by school districts with 20,000 or fewer students, development research schools, or the Florida School for the Deaf and the Blind through cooperative agreements to provide services. The organizations receive state grants if at least four school districts join. Each organization’s board of directors determines the use of these funds. These entities are classified as dependent activities of participating school districts and are not counted as separate governments.

## SPECIAL DISTRICT GOVERNMENTS (1,051)<sup>2</sup>

Florida statutes authorize the creation of a variety of special districts that are counted as governments. These are listed and discussed in detail below. Numerous districts authorized by special acts, but that never became active are not shown below.

## **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. The functions to be performed by such an agency are specified in the agreement. Agencies established under this law can have a wide variety of names. Examples of entities created under this law are the South Central Regional Wastewater Treatment and Disposal Board and the Florida Municipal Power Agency.

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**—governed by an appointed board of seven: two members appointed by the Board of County Commissioners of Palm Beach County and five appointed by the city council of the City of Boca Raton.

**Charlotte County Airport Authority**—governed by five popularly elected commissioners.

**Gainesville-Alachua County Regional Airport Authority**—governed by an appointed board of eight: one by the county commission of Alachua County, two by the Governor, and five by the city of Gainesville.

**Greater Orlando Aviation Authority**—governed by a board of seven members: five appointed by the Governor, one appointed by the city council of Orlando, and one appointed by the Board of County Commissioners of Orange County.

**Hillsborough County Aviation Authority**—governed by a board comprising three members appointed by the Governor, one member of the county commission appointed by the county commission, and the Mayor of the City of Tampa.

**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 six members: three elected from Manatee County and three from Sarasota County.

**West Orange Airport Authority**—administered by a board of nine members: three appointed by the Governor, three appointed by the Board of County Commissioners of Orange County, 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. In addition, the St. Augustine-St. Johns County authority may levy ad valorem 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 pursuant to Florida Statutes to control flooding and beach erosion:

- Captiva Erosion Prevention District
- Greater Boca Raton Beach and Park District

Substantially similar provisions apply to these two districts. Both are governed by five-member elected boards. They may levy property taxes and special assessments. The Captiva Erosion Prevention District may issue bonds with voter approval.

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 juveniles and to coordinate juvenile welfare services. Each board consists of members appointed by the Governor plus additional state representatives and county representatives, particularly the county superintendent of schools and a judge assigned to juvenile cases. Home-rule counties may, at the county’s option, include private representatives on the board. The boards may, with voter approval, levy ad valorem taxes.

## **Calhoun County Transportation Authority**

This authority was created by special act in 1976 to provide a railroad. The authority is governed by a board of seven members appointed by the Governor. The authority may issue bonds, set leases, and fix charges.

## Clay County Utility Authority

This authority was created by special act passed in 1994. The authority is governed by a board of supervisors with six members appointed by the county commission and one appointed by the Governor. The authority may issue bonds and set rates.

## Cold Springs Improvement District

This district was created by special act to provide infrastructure and a variety of services to a specified area in Marion County. The district is governed by a board of supervisors elected by landowners. With voter approval the district may levy assessments and taxes and issue bonds. The district also may set user charges and fees after public hearing. The authorizing legislation sets a uniform acreage tax.

## Community Development Districts

A 1980 law authorizes the creation of community development districts by ordinance of a county commission (for districts with fewer than 1,000 acres, except those involving two or more municipalities) or by rule of the Florida Land and Water Adjudicatory Commission (for districts with more than 1,000 acres and for districts of any size within the territorial jurisdiction of two or more municipalities), after petition by landowners. If any of a proposed district (of fewer than 1,000 acres) is within a municipality, creation by the county requires municipal approval. As of 2007, these districts may include area within more than one county. 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 may 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, now doing business as LYNX)**—This authority, which serves Brevard, Orange, Osceola, and Seminole Counties, is governed by a board of five directors consisting of three county representatives including the chair of the board of commissioners, the mayor of the City of Orlando, and one member from the state department of transportation.

**Northwest Florida Transportation Corridor Authority**—This authority serves the US 98 corridor. The authority is governed by eight members, one representing each of the eight participating counties appointed by the Governor. The district secretary of the state department of transportation also serves on the board.

## South Florida Regional Transportation

**Authority**—This authority was formerly known as the Tri-County Commuter Rail Authority. It was originally created to serve Broward, Miami-Dade, and Palm Beach Counties. The authority 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, and two members appointed by the Governor. The authorizing law provides that the authority may expand its service area, in which case the board would expand to include representatives of the additional participating counties.

**Tampa Bay Commuter Transit Authority**—This authority, which serves seven counties, is governed by a board of directors that includes 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 for each district within the seven counties, and one 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, water supply, or any combination of these five functions:

- Dog Island Conservation District
- Lake County Water Authority (formerly the Oklawaha Basin Recreation and Water Conservation and Control Authority)

These districts are administered by popularly elected boards. The districts may set ad valorem taxes and issue bonds. They may possess additional revenue powers.

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 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, upon voter approval, levy ad valorem taxes.

The Palm Beach County Health Care District was created by a special act. It is governed by a seven-member board, with three members appointed by the county commissioners



and three members appointed by the Governor, plus the director of the Palm Beach County Health Department. It may fix fees and charges, levy ad valorem taxes, and issue general obligation and revenue bonds. General obligation bonds require voter approval.

These districts are to be distinguished from the public health trusts listed under “Subordinate Agencies and Areas” below.

### **County Higher 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 and may issue revenue bonds.

The Broward County Education, Research, and Training Authority was created by special act pursuant to this general law. The board includes representatives of the county, the town of Davie, the county school board, and participating educational institutions.

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.

### **County Hospital Boards, Districts, and Authorities**

**General law**—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 and fix fees.

**Special acts**—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 property taxes and fix rates and fees. An exception is the Madison County Hospital District, which receives proceeds from a gambling tax. Most hospital districts may issue district bonds, usually after voter approval. Most hospital districts in Florida operate under special legislation.

The Board of Trustees of Bay Medical Center was created by special act and incorporated in 1948. It serves Bay County. The board of trustees consists of one member selected by

the Board of County Commissioners, six nominated by the board of trustees and confirmed by the county, and two nominated by the medical staff of the primary hospital operated by the board of trustees and confirmed by the county. The board may fix and collect fees and issue bonds.

For hospital districts that are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas” below.

### **County Water and Sewer Districts**

Under Florida law, the board of county commissioners may establish one or more districts in unincorporated areas of the county. As an alternative, landowners may petition for a referendum of landowners to determine creation. The governing body is a board of commissioners elected by the landowners. The districts may issue general obligation bonds with voter approval, and also revenue bonds and assessment bonds. The districts may set ad valorem taxes and fix fees and rates.

County water and sewer districts governed by the board of county commissioners are not counted as separate governments. See “Subordinate Agencies and Areas” below.

In addition, a number of districts have been created by special acts. These districts may have popularly elected boards or boards appointed by the Governor. The revenue powers are similar to the provisions authorized by general law. Entities that have been classified as special districts include:

- Cedar Key Special Water and Sewer District
- Eastpoint Water and Sewer District
- Immokalee Water and Sewer District
- Loxahatchie River Environmental Control District

Districts having an ex officio board or lacking fiscal autonomy are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **Daytona Beach Racing and Recreational Facilities District**

This district was created by special act. The district is governed by a district commission composed of two members appointed by the Board of County Commissioners of Volusia County, two members appointed by the city commission of Daytona Beach, and one member appointed jointly. This district may set ad valorem taxes, issue bonds, and set rates, rentals, fees, and charges.

### **Emerald Coast Utilities Authority**

This authority, formerly the Escambia County Utilities Authority, was established by special act to provide water and sewer utilities. The authority is governed by a five-member board that is popularly elected. 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 plus the executive director of the South Florida Water Management District governs the district. The district may levy special assessments and may issue bonds.

## **Fire Control and Fire Protection Districts**

A 1997 general law provides uniform provisions for fire control and protection districts created by special acts. The creating act may require a referendum. The act provides that the boards may be jointly appointed by the Governor, the county commission, and the governing bodies of the participating cities or that the boards may be popularly elected. The act provides that the districts may make leases; issue general obligation, assessment, and revenue bonds; charge user and impact fees; and set ad valorem taxes and non-ad valorem assessments. The creating special act for each district may specify local application providing for the levy and assessment of the taxes and fees.

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.

## **Florida Keys Aqueduct Authority**

This authority was created by special act in 1959 to provide water supply. Amending legislation added treatment of wastewater to the authority’s responsibilities. The authority is governed by a board of directors appointed by the Governor. The authority may issue bonds and may fix fees, rates, rentals, and other charges.

## **Gas Districts**

Lake Apopka Natural Gas District, Okaloosa County Gas District, and Palatka Gas Authority were established by special acts to supply gas.

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 popularly elected members and four nonvoting members appointed by governing bodies of Lee and Charlotte Counties. The authority may levy ad valorem taxes with voter approval, fix and collect tolls, and issue revenue bonds.

## **Greater Seminole Area Special Recreation District**

This district was created by special act. The district is governed by a board of commissioners composed of two members appointed by the Board of County Commissioners of Pinellas County and two members appointed by the city council of the city of Seminole. The district may set ad valorem taxes with voter approval.

## **Hastings Drainage District**

This district was originally created by a 1919 special act to provide drainage in a specified area in Putnam and St. Johns Counties. The district is governed by a board of supervisors elected by the property owners. The district may set ad valorem taxes.

## **Hillsborough County Public Transportation Commission**

This commission was originally created by a 1983 special act to regulate vehicles for hire within the county. The commission consists of two ex officio members from the city council of Tampa appointed by the council; one ex officio member from the city commission of Plant City appointed by the commission; one ex officio member from the city council of Temple Terrace appointed by the council; and three members appointed by the aforementioned. The commission may fix or approve taxicab rates, fares, and charges; may fix fees for permits and driver’s licenses; and may fix penalties for driving violations.

## **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 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 by ordinance of the county commissioners to provide mortgage credit for low- and moderate-income housing. 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.

### **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.

### **Key West Utility Board**

This board was created to operate electric utilities in Key West. It was authorized by special act. The board is elected by the voters. It may fix charges and issue revenue bonds.

### **Lake Padgett Estates Independent Special District**

This district was created by special act to maintain and operate recreational amenities and associated infrastructure. The district is governed by a popularly elected board of supervisors. The district has the power to set and levy special assessments and, with voter approval, property taxes. The district also may set charges.

### **Lee County Hyacinth Control District**

This district was established by special act. It is governed by the board of the Lee County Mosquito Control District but is a separate legal entity. The Lee County Hyacinth Control District may levy ad valorem taxes.

### **Library Districts**

The following districts were established by special acts to operate under the authority of Florida Statute 189.404 to provide and operate libraries:

**Alachua County Library District**—administered by a six-member board consisting of three county commissioners, two members of the Gainesville city council, and one member of the county school board.

**Fort Myers Beach Library District**—administered by a seven-member popularly elected board.

**Merritt Island Library District**—administered by a 15-member governing body appointed by the Governor.

**Sanibel Public Library District**—administered by a popularly elected board.

**West Florida Regional Library District**—administered by a board appointed by the member governments.

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.

### **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. The law was repealed in 1980, but existing districts may continue to operate under its provisions. An elected board of commissioners governs each district organized under this law. The districts may levy ad valorem taxes.

Since 1980, any new districts created under general law are governed by the county commissioners ex officio and are not counted as separate governments. See “Subordinate Agencies and Areas” below.

In addition, the following districts were created by special acts. An elected board governs each district. The following districts may levy ad valorem taxes and in some cases may issue bonds.

- Anastasia Mosquito Control District
- Citrus County Mosquito Control District
- Collier Mosquito Control District
- Florida Keys Mosquito Control District (formerly 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

### **Multi-County Library Cooperatives**

Multi-county library cooperatives may be created by interlocal agreement. The cooperatives are governed by boards composed of representatives of the member libraries. The entities receive local membership fees and federal funding. The cooperatives must meet certain standards to be eligible for state funding.

Single-county library cooperatives are not counted as separate governments. See “Subordinate Agencies and Areas” below.

## Municipal Service Districts

Lake Asbury Municipal Service District and Ponte Vedra Beach Municipal Service District were created by special acts to provide various services.

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
- Florida Inland Navigation District
- Hillsboro Inlet District
- Jupiter Inlet District
- Lake Region Lakes Management District
- Ocean Highway and Port Authority
- Port of Palm Beach District
- Port St. Joe Port Authority
- 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 also may consist of local officials serving ex officio. They may issue bonds, collect tolls and fees, and levy taxes.

For districts of this type that are dependent agencies of the state government 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.

## Performing Arts Center Authority

This authority was created by special act to own and maintain cultural, civic, and recreational facilities in Broward County. The authority is governed by a 13-member board composed of five members appointed by the county commissioners; two members selected by the commission of the city of Ft. Lauderdale; one member selected by the downtown development authority (of the city of Ft. Lauderdale); one member appointed by the Broward County School Board; and four appointed by the Broward

Performing Arts Foundation. The authority may fix and collect fees and charges and may issue revenue bonds.

## Pinecraft Lighting District

This district was established by special act and referendum to provide street lighting. A board appointed by the Governor from nominations by the county board governs the district. The district may set special assessments.

Lighting districts created pursuant to special acts may not be counted as separate governments, see “Subordinate Agencies and Areas” below. Street lighting districts also may be created by county ordinances pursuant to the county’s broad powers, these districts are not counted as separate government.

## Pinellas Park Water Management District

This district was created by special act to provide storm drainage to the municipality of Pinellas Park and surrounding area. The district is governed by a board consisting of two members appointed by the city council of Pinellas Park and one member appointed by the county commission for Pinellas County. The district may set ad valorem taxes and fees and may issue bonds.

## Pinellas Suncoast Transit Authority

This 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 and, with voter approval, levy ad valorem taxes.

## Recreation Districts

Districts to provide and operate recreational facilities may be established by ordinance of a city or county governing body after referendum or upon petition of the majority of the voters. A board of supervisors that may be popularly elected or elected by landowners governs each district. The districts may levy taxes, collect user fees, and issue revenue bonds.

In addition, the following districts were created by special acts:

- Bayshore Garden Park and Recreation District
- Carrollwood Recreation District
- Holiday Park Park and Recreation District
- Trailer Estates Park and Recreation District
- Twelve Oaks Special (Recreation) District

These districts have elected boards and they generally have the same revenue powers as districts created under general law, though the special act may have special applications.

Recreation districts that are governed by county or municipal governing bodies ex officio or lacking fiscal autonomy



are not counted as separate governments, see “Subordinate Agencies and Areas” below.

### **Regional Transportation Authorities**

Any two or more contiguous counties, municipalities, other political subdivisions, or combinations thereof may create a charter committee. The charter committee creates and files the charter with the department of state, at which time the authority is activated and legally constituted. Each authority is governed by a board of directors. The Governor appoints two members, and each participating entity appoints one or more, based on population. The authorities may set ad valorem taxes with voter approval, issue bonds, and set fares and other charges.

### **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 with Senate confirmation. Regional water management districts may levy ad valorem taxes 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, plus 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, and issue revenue bonds.

### **Regional Workforce Development Boards**

Twenty-four boards were established by state law and designated and certified by the Governor. The boards sign interlocal agreements to provide services. The boards select administrative entities and local service providers. The boards also oversee the one-stop career centers. The boards are appointed by the governing boards of the

counties and municipalities in the designated area. The boards distribute federal funding.

### **Sanitary and Water Supply Districts**

The following districts were established by special acts to provide water supply, sewerage, or solid waste disposal facilities:

- Alligator Point Water Resources Board
- Englewood Water District
- Homosassa Special Water District
- Key Largo Wastewater Treatment District
- Tohopekaliga Water Authority

The districts listed above are administered by boards appointed by the Governor or elected except for the Tohopekaliga Water Authority. The Tohopekaliga Water Authority has a board appointed by the county and city and, in addition, each general-purpose local government entering into an interlocal agreement with the authority may appoint one member. All of these districts may collect charges for their services and issue bonds. All may levy special benefit assessments and some may set and levy ad valorem taxes.

Districts of this type are dependent agencies of county governments and are not counted as separate governments, see “Subordinate Agencies and Areas” below.

### **Stewardship Districts**

These districts are created by special acts to develop housing, schools, and related infrastructure in specified undeveloped areas. The districts are governed by an elected board of supervisors. The districts may impose various assessments, property taxes, and user fees. The districts may issue general obligation bonds within limits and also revenue bonds and assessment bonds.

### **Soil and Water Conservation Districts**

These districts are established by the state department of agriculture and consumer services upon petition of landowners and after local referendum. An elected board of supervisors governs each district. Soil and water conservation districts may require contributions from benefitted landowners.

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. With voter approval, they may issue bonds and levy ad valorem taxes.

### **Sun'n Lake of Sebring Improvement District**

This district was created in 1974 by county ordinance to provide water, sewer, irrigation, fire, recreation, and other



services. The district is governed by a board of supervisors that are elected by the landowners or appointed by the county. The district may fix fees and rentals and set maintenance assessments, which may require voter approval.

### **Tallahassee-Leon County Civic Center Authority**

This authority was created by special act to own and operate the Donald L. Tucker Civic Center. The authority is governed by a 13-member board consisting of seven members appointed by the president of the Florida State University, two members appointed by the president of the Florida Agricultural and Mechanical University, two members appointed by the Mayor of the city of Tallahassee, and two members appointed by the chair of the Leon County Board of County Commissioners. The authority may issue bonds and may fix and collect rates, rentals, fees, and other charges.

### **Tampa Sports Authority**

This authority was created by special act. The board consists of four members appointed by the Mayor of Tampa with the approval of the city council, four members appointed by the Board of County Commissioners of Hillsborough County, and one appointed by the Governor, plus one member from each of the city's and county's governing boards designated by the same. The authority may issue revenue bonds and set fees, rates, and rentals.

### **Water Control Districts**

A general law authorizes the establishment of these districts, formerly called “drainage districts” or “water management districts,” by the circuit court upon petition of landowners. These districts provide drainage, reclamation, and water conservation facilities. Each district is governed either by a board elected by the property owners; by a board that is partially elected by the property owners and partially popularly elected; or by a popularly elected board. Water control districts may levy benefit assessments and issue bonds. Districts created on or after July 1, 1997, may levy a property tax called a uniform initial assessment as set by the authorizing legislation. 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.

A number of water control districts have been established by special acts. Some of these districts have been given broadened powers and functions, particularly the power to set ad valorem taxes. Many of these districts are known as “improvement districts.” The Big Cypress Stewardship District and the Sunny Isles Reclamation and Water District also operate under this law.

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. The North Lauderdale Water Control District, created by special act, is governed by the city commission ex officio. It also is not counted as a separate government. Districts lacking fiscal autonomy also 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, an asterisk (\*) 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 and municipal service benefit units to provide 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.

**Expressway Authorities (state)**—Under the Florida Expressway Authority Act, any county or two or more contiguous counties located within a single state transportation district may create an expressway authority by resolution of the boards of county commissioners. These authorities are governed by boards consisting of representatives appointed by the Governor and by the county boards. The authorities may make leases, may issue bonds, and may set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority's option, make lease-purchase agreements with state or local agencies or with private entities. The Miami-Dade Expressway Authority was created pursuant to this act.

In addition, the expressway and bridge authorities listed below were created by special acts under the Florida Expressway Authority Act. They operate under similar provisions.

- Brevard County Expressway Authority
- Orlando-Orange County Expressway Authority
- Pasco County Expressway Authority
- St. Lucie County Expressway and Bridge Authority
- Santa Rosa Bridge Authority
- Seminole County Expressway Authority
- Southwest Florida Expressway Authority
- Tampa-Hillsborough County Expressway Authority

**Florida Housing Finance Corporation (state)**—This agency was created by act of the legislature to provide mortgage credit for low- and middle-income housing. A board of eight members 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.

**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 issue revenue bonds. The county may levy ad valorem taxes on behalf of an authority.

**Jacksonville Transportation Authority (state)**—This authority was created by special act. The authority is governed by a board consisting of three members appointed by the Governor with Senate confirmation and three members appointed by the mayor of the City of Jacksonville with city council confirmation, plus the district secretary for the state department of transportation district that includes Jacksonville. The authority may make leases, issue bonds, and set tolls, rates, fees, rentals, and other charges. The authorities may, at the authority's option, make lease-purchase agreements with state.

**Seminole and Miccosukee Tribal Special Improvement Districts (state)**—Two districts were created by the state of Florida to plan, contract for, and implement programs for law enforcement, housing, education, health care, and related activities. Each district is governed by a tribal governing body. The districts may accept gifts, grants, and loans.

Other examples are:

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

- Citizens Property Insurance Corporation
- Enterprise Florida, Inc.
- Florida Agriculture Center and Horse Park Authority
- Florida Commercial Space Financing Corporation
- Florida Correctional Medical Authority
- Florida Engineers Management Corporation
- Florida Export Finance Corporation

Governments—Individual State Descriptions

- Florida Healthy Kids Corporation
- Florida High-Speed Rail Authority
- Florida State Fair Authority
- Florida Tourism Marketing Corporation
- Florida Virtual School
- Florida Water Pollution Control Financing Corporation
- H. Lee Moffitt Cancer Center and Research Institute
- Higher Educational Facilities Financing Authority
- Inland Protection Financing Corporation
- Investment Fraud Restoration Financing Corporation
- Local health units
- Navigation districts (under supervision of the state division of resource management)
- Space Florida
- Suwannee River Authority
- Tampa Bay Area Regional Transportation Authority
- Technological Research and Development Authority
- Workforce Florida Inc

### County<sup>4</sup>

General laws and substantially uniform special acts:

- Advertising authorities (also known as convention development tax authorities)
- Airport authorities and districts created by local ordinance
- Beach and shore preservation districts
- Community redevelopment agencies
- County fine arts councils
- County land authorities
- County research and development authorities
- \*County water and sewer districts
- Development authorities and districts
- Historic preservation boards
- Health facilities authorities
- Housing finance authorities reorganized as agencies of the county
- Law libraries
- Mosquito control districts with ex officio boards
- Municipal service benefit units
- Municipal service taxing units
- Planning and zoning districts and commissions
- Public health trusts
- Recreation districts with ex officio boards
- Recreation and water conservation and control districts and authorities
- Regional jails
- Safe neighborhood improvement districts
- Single-county library cooperatives
- \*Special improvement service districts
- \*Special road and bridge districts

Water control districts with ex officio boards or lacking fiscal autonomy

Other special acts by county:

Bradford County:

Bradford County Historical Board

Brevard County:

Brevard County Free Public Library District  
Brevard County Special Recreation District  
Melbourne-Tillman Water Control District  
North Brevard County Public Library District  
Titusville-Cocoa Airport District

Broward County:

Broward Economic Development Board  
Broward Solid Waste Disposal District

Charlotte County:

Burnt Store Isles Canal Special Assessment District  
Punta Gorda Isles Canal Special Assessment District

Citrus County:

Citrus County Library District

Clay County:

Clay County Development Authority

Collier County:

Collier County Water-Sewer District

Dade County:

Dade County Educational Facilities Authority  
Miami-Dade County Library District

Escambia County:

Pensacola-Escambia Promotion and Development Commission (joint county-city)  
Santa Rosa Island Authority

Franklin County:

Carrabelle Hospital Tax District

Gadsden County:

Gadsden County Hospital  
Quincy-Gadsden Airport Authority

Gilchrist County:

Gilchrist County Development Authority

Gulf County:

Howard Creek Fire Control District  
Overstreet Fire Control District  
Port St. Joe Port Authority  
St. Joseph Fire Control District  
Tupelo Fire Control District

Hendry County:

Cooperative Producers Water Control District

Hernando County:

Hernando County Aviation Authority  
Hernando County Port Authority

Hillsborough County:

Hillsborough County Hospital Authority  
Northdale Special District  
Sugarwood Groves Special District  
Tampa Port Authority  
Twelve Oaks Special District

Lee County:

Lee County Port Authority  
Lee County Trauma Services District

Manatee County:

Manatee County Civic Center Authority  
Manatee County Port Authority

Marion County:

Dunnellon Airport Authority  
Marion County Utility Authority  
Rainbow Lakes Estates Municipal Service District

Monroe County:

Monroe County Historical Restoration and Preservation Commission

Okaloosa County:

Emerald Coast Bridge Authority (formerly the Fort Walton Beach Area Bridge Authority)  
Mid-Bay Bridge Authority

Orange County:

Lake Conway Water and Navigation Control District  
Orange County Civic Facilities Authority  
Orange County Library District  
Windermere Water and Navigation Control District

Osceola County:

Osceola County Library District

Palm Beach County:

Palm Beach County Library Taxing District  
Palm Beach County Solid Waste Authority

Pasco County:

Pasco County-Highlands Road and Bridge District

Pinellas County:

Pinellas County Emergency Medical Services Authority  
Pinellas County Fire Protection Authority

Putnam County:  
Putnam County Port Authority

St. Johns County:  
Anastasia Sanitary District  
Vilano Street Lighting District

St. Lucie County:  
Port St. Lucie Street Lighting District  
St. Lucie County Erosion District  
St. Lucie County Mosquito Control District

Sarasota County:  
Sarasota County Mosquito Control District  
South Venice Road and Bridge District 2

Seminole County:  
Seminole County Port Authority

Suwannee County:  
Suwannee County Development Authority

Taylor County:  
Taylor County Development Authority

Union County:  
Union County Development Authority  
Union County Special Library District

Volusia County:  
Ponce De Leon Inlet and Port District

Washington County:  
Northwest Florida Community Hospital District  
Washington County Development Authority

### Multi-county agencies—Special Acts

Tri-County Airport Authority (Holmes, Jackson, and Washington Counties)

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

General laws and substantially uniform special acts:

- Airport authorities and districts created by local ordinance
- Community redevelopment agencies
- Downtown development and improvement authorities
- Historic preservation boards
- Recreation districts with ex officio boards
- Safe neighborhood improvement districts
- Urban renewal commissions
- Utilities boards and commissions

### Other Special Acts:

Acme Improvement District  
Bartow Municipal Airport Development Authority  
Carrollwood Meadows Special District

Health facilities authorities  
Interlachen Fire Control District  
Jacksonville Aviation Authority  
Jacksonville Downtown Development Authority  
Jacksonville Electric Authority  
Jacksonville Port Authority  
Jacksonville Public Library District  
Jupiter Island Beach Protection District  
Kissimmee Fire Control District  
Lake Wales Library Board  
Miami Sports and Exhibition Authority  
Naples Airport Authority  
North Lauderdale Water Control District  
North Port Road and Drainage District  
Panama City Port Authority  
Pensacola Downtown Improvement Board  
Pensacola-Escambia Governmental Center Authority (joint county-city)  
Pensacola-Escambia Promotion and Development Commission (joint county-city)  
Pompano Beach Emergency Medical Services District  
Quincy-Gadsden Airport Authority (joint county-city)  
Sanford Airport Authority  
Sebring Airport Authority  
West Palm Beach Golf Commission

### Joint dependent agencies

Educational facilities benefit districts (joint district school board and local general purpose governments)

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

<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 service district, which covers the densely populated portion of Duval County, are not counted as separate governments.

<sup>2</sup> The Florida Inland Navigation District and the Ocean Highway and Port Authority, classified in previous censuses as state dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The health facilities authorities, classified in previous censuses as local dependent agencies, were reclassified as special districts for the 2007 Census of Governments. The Port St. Joe Port Authority, the Hillsborough County Aviation Authority, the Tallahassee-Leon County Civic Center Authority, and the Broward County Performing Arts Center Authority, classified in previous censuses as county dependent agencies, were reclassified as special districts for the 2007 Census of Governments.

<sup>3</sup> Legislation authorizing the Florida Health Access Corporation Legislation was repealed in 2000. Legislation authorizing the Creek Indian Council was repealed in 2001. Legislation authorizing the Florida Credit Union Guaranty Corporation was repealed in 2003.

The Seminole and Miccosukee Tribal special improvement districts, classified in previous censuses as tribal dependent agencies, were reclassified as state dependent agencies for the 2007 Census of Governments.

<sup>4</sup> Legislation authorizing the Pensacola-Escambia Governmental

Center Authority was repealed in 2003. Legislation authorizing the Lafayette County Recreation District was repealed in 2002. Legislation authorizing the Whitfield Zoning District was declared unconstitutional. The East Coast Memorial Hospital District failed the bond issue referendum and was never established. Legislation authorizing the Pinellas Sports Authority was repealed in 2006.

<sup>5</sup> Legislation authorizing the Pompano Beach Farmers Market Authority was repealed in 2001.

The Orange County Civic Facilities Authority, classified in previous censuses as a municipal dependent agency, was reclassified as a county dependent agency for the 2007 Census of Governments.



# Georgia

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Georgia ranks 23rd among the states in number of local governments with 1,439 as of October 2007.

## COUNTY GOVERNMENTS (154)

Georgia counties operate under home rule. The entire area of the state is encompassed by county governments except for the areas of Chattahoochee, Clarke, Muscogee, Quitman, 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. In November 2003, Chattahoochee County was consolidated with the city of Cusseta to form the Cusseta-Chattahoochee Unified Government. In November 2006, Quitman County was consolidated with the city of Georgetown to form the Georgetown and Quitman County Unified Government. All of these consolidated governments are counted as municipal governments, rather than as county governments, in census reporting.

Effective July 1, 2007, for a one-year period, or as applicable to a given county, a county having no municipalities within its boundaries may elect to become a consolidated government. In such counties, no municipalities may be created or extended into the county.<sup>1</sup>

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 (535)

### Municipal Governments (535)<sup>2</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.

## 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 board of education in each county administers 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. 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. The board of education of independent school districts recommends the ad valorem tax levy.

### Dependent Public School Systems (0)

Georgia has no dependent public school systems.

### Other Educational Activities

Several building authorities created for the purpose of providing buildings, facilities, and services for individual school districts, have been created by special acts. These authorities are authorized to issue debt for such purposes with debt service provided under contractual arrangements such as lease/purchase agreements with the school districts. They are counted as dependent activities of the respective school districts. Officers of the authorities are appointed, usually by the school district board of education, and may include school district and board of education officials serving ex officio.

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 October 2007, 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. No junior colleges currently operate under this provision.

Gwinnett Technical College, previously known as 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 (570)<sup>3, 4, 5, 6, 7, 8, 9, 10</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**

A number of airport authorities 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. These authorities may issue revenue bonds and impose charges for their facilities and services.

Airport authorities lacking autonomy are not counted as separate governments. See “Subordinate Agencies and Areas” below.

#### **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 governs the authority. The authority may fix user charges, receive proceeds from hotel-motel taxes and beer excise taxes, and issue revenue bonds.

#### **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 provide such financial support.

#### **Community Improvement Districts**

These districts may be created by the Georgia legislature through the enactment of local legislation, subject to approval of owners of taxable real property within the district. They may provide such services as streets, parks, sewerage, 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. Residential, agricultural, and forest production parcels within the district are excluded from taxation, assessments, and fees. Community improvement districts that are classified as special districts include those in Chatham, Cherokee, Clayton, Cobb, DeKalb, Glynn, 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. The authority constructed the dam and lake that serves as the water supply reservoir for Rockdale County. The lake also is used for recreation. 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.

### **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)**

Joint development authorities may be created either by the general assembly or under general law by resolution of any combination of municipalities and counties or by any county in the state of Georgia and any contiguous county in an adjoining state. North Carolina in 2003 authorized Clay County which shares a border with Towns County in Georgia, by resolution of its governing body, to create a joint development agency with a contiguous county in an adjoining state. The resolution creating a joint development authority specifies the number and composition of the board. Joint 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 designated as a development authority, an industrial development authority, or an economic development authority.

Development authorities lacking 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.

### **Fort Valley Utility Commission**

This commission was created and operates pursuant to the charter of the city of Fort Hunt. The five-member commission consists of the mayor of Fort Valley serving ex officio and four elected members. The commission may fix and collect fees and issue revenue bonds. Excess revenues are transferred to the city of Fort Valley for general government purposes.

### **Harris County Public Improvements Authority**

This authority was created by a special act to provide water supply, water distribution, wastewater collection, sewerage infrastructure, and recreational facilities associated with the dam and reservoir for water supply in a planned development area in Harris County. The authority is also authorized to acquire and operate facilities for the operation of gas or electric generation and distribution. 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. Revenue bonds for the purchase, construction, extension, or operation of gas or electric generation and distribution systems are subject to voter approval. This authority currently is inactive.

### **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 bonds, fix and collect fees for services, and accept gifts and grants. 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 Laws**

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, created by special act, represents fire departments throughout Liberty County. The board determines fire facility and equipment needs, establishes

priorities, and makes recommendations to the county governing body. The board consists of members appointed by the county and cities. A special local option sales tax levied by the county government, subject to voter approval, funds approved county projects and equipment purchases.

### **Joint Resource Recovery Development Authorities**

These authorities are formed for the purpose of recovering and utilizing resources contained in sewage sludge and solid waste and for the generation of electrical and other forms of energy from water resources. They 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.

As of fiscal year 2007, no joint resource recovery development authorities were reported in operation.

### **Lake Authorities**

Two lake authorities have been created by special acts.

The Acworth Lake Authority was created to provide recreational facilities. The Lake Allatoona Preservation Authority was created to preserve Lake Allatoona. Both authorities are governed by regional boards appointed by the participating governments; the board of the Acworth Lake Authority also includes ex officio members. The authorities may fix and collect fees.

The Lake Allatoona Preservation Authority may issue bonds. The Kinchafoonee Lake Authority statute remains active; however, the lake was never constructed and the authority never organized.

### **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.

### **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 an 18-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 state department of transportation, the state revenue commissioner, the director of the state properties commission, and the executive director of the Georgia Regional Transportation Authority. 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 and transmit electric power for sale at wholesale 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 to member governments which own and operate natural gas distribution systems. 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.

### **Recreation Authorities**

These authorities are created by special acts to provide park and recreation facilities. They are governed by boards appointed by benefited 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 the autonomy to be classified as independent governments are classified as dependent agencies of the counties or municipalities they served. See "Subordinate Agencies and Areas" below.



## **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 jail authorities lacking 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.

## **Regional Joint Public Safety and Judicial Facilities Authorities**

Any number of counties or municipal corporations or a combination of counties and municipalities may jointly form a regional joint authority by local ordinance or resolution of each participant. The governing body is appointed as specified in the joint agreement. Each member, in the creating ordinance or resolution, must declare that a sales tax for public transit is being levied. Projects of such authorities include detention facilities, judicial facilities, and public safety facilities for direct support of management and operation of homeland security, police, fire, rescue, and emergency medical services. Jurisdictions with activated public safety and judicial facilities authorities are prohibited from also activating joint authorities after May 24, 2007. After May 24, 2007, authority projects are subject to referendum. Revenues include gifts, grants, appropriations by member governments, and rentals. Authorities may issue bonds. No regional authorities have been reported.

Authorities activated by a single jurisdiction and regional authorities lacking sufficient 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.

## **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.

Authorities lacking sufficient 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

## **Savannah Economic Development Authority**

This authority was established by constitutional amendment in 1951 as the Savannah District Authority. It subsequently was called the Savannah Port Authority (the Port of Savannah was owned and operated by the Georgia Ports Authority). 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 benefitted landowners and may accept grants.

## **South Cobb Development Authority**

This authority originally was created by special act for redevelopment and revitalization purposes in the Mableton area of southern Cobb County. The original authority was dissolved and reconstituted as an advisory body to the board of county commissioners. The authority is governed by a board of seven members including one appointed by the chairman of the county commission who serves with no term limit, three elected by property owners, and three elected by business owners.

## **South Georgia Governmental Services Authority**

This authority, which succeeded the South Georgia Business Development Authority, was created by special act to provide broadband cable television and Internet 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. Each member city contracts with the authority to provide management



and marketing services for the city's individually owned broadband communications system. The authority procures certain goods and services on behalf of member cities with member cities reimbursing the authority and also providing annual funding in the form of dues and contributed capital. The authority may issue bonds.

### **South Georgia Regional Information Technology Authority**

This authority was created in 2007 by special act to provide communication services including broadband, Internet, cable television, and associated services to private and public users in the counties of Baker, Calhoun, Early, Miller, and Mitchell. The 11-member board is comprised of two residents from each county appointed by the governing authority of the county and one member appointed by the other members of the authority. The authority is authorized to accept grants and gifts; to fix and collect rates, fees, and charges for services, facilities, and commodities; and to issue revenue 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 the autonomy to be classified as independent governments are classified as dependent agencies of the counties or municipalities they server. See "Subordinate Agencies and Areas" below.

### **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 commissioner's ex officio or otherwise 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.

### **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.

West Jackson Fire District is one of ten volunteer fire districts in Jackson County and the only district created by constitutional amendment. All ten districts have elected boards and levy ad valorem taxes and are included in the county's financial reporting.

## **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. The authority owns the Port of Savannah and the Port of Brunswick, as well as the inland Port of Bainbridge and Port of Columbus. The authority operates some facilities and leases others to private operators.

**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.

**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, the director of the office of planning and budget, and one member each appointed by the lieutenant governor and the speaker of the house of representatives. 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 or on a downtown development 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>11, 12</sup>

- Brain and Spinal Injury Trust Fund Commission
- 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 Higher Education Facilities Authority
- Georgia International and Maritime Trade Center Authority<sup>13</sup>
- 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 Seed Development Commission
- Georgia Sports Hall of Fame Authority
- Georgia Student Finance Authority
- Georgia Student Finance Commission
- Georgia Superior Court Clerks' Cooperative Authority
- Georgia Technology Authority<sup>14</sup>
- Jekyll Island State Park Authority
- Lake Lanier Islands Development Authority
- North Georgia Mountains Authority
- Oconee River Greenway Authority
- OneGeorgia Authority
- Power Alley Development Authority
- Regional mental health, developmental disabilities, and addictive diseases planning boards
- Sapelo Island Heritage Authority
- Southwest Georgia Railroad Excursion Authority
- Stone Mountain Memorial Association

**County**<sup>15, 16, 17, 18, 19, 20, 21, 22, 23</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 (industrial and economic)
  - Health districts (one or more counties)
  - Public safety and judicial facilities authorities
  - Recreation systems created as authorities under general law
  - Regional public libraries
  - Residential care facilities for the elderly authorities
  - Resource recovery development authorities
  - Solid waste management authorities
- Agencies established under special act:
  - Agribusiness development authorities
  - Airport authorities (county)
  - Bibb County public service districts<sup>24</sup>
  - Building authorities
  - Camden County Public Service Authority
  - Catoosa County Public Works Authority
  - Chatham Area Transit Authority
  - Chatham-Savannah Authority for the Homeless
  - Chatham-Savannah Youth Futures Authority
  - Coliseum authorities (county)
  - Community improvement districts (lacking sufficient autonomy, including those in the counties of Burke, Douglas, Fulton, Henry, and Sumter)
  - Development authorities (economic and industrial)
  - Fire districts with separate financial administration
  - Briggs Fire Protection District (Brooks County)<sup>25</sup>

Douglas County Fire District<sup>26</sup>  
 Livestock and agricultural exposition authorities  
 Museum authorities (county)  
 Public facilities authorities  
 Recreation authorities (county)  
 Recycling authorities (county)  
 Tourism authorities (county)  
 Water and sewer authorities (county)

**Municipal**<sup>27, 28, 29, 30, 31, 32, 33, 34</sup>

Agencies established under general law:

- Business improvement districts
- Development authorities (industrial and economic) created under general law
- Downtown development authorities
- Public safety and judicial facilities authorities
- Recreation systems created as authorities under general law
- Regional public libraries
- Residential care facilities for the elderly authorities
- Resource recovery development authorities
- Solid waste management authorities
- Urban residential finance authorities for large municipalities

Agencies established under various special acts:

- Airport authorities (municipal)
- Albany-Dougherty Inner City Authority<sup>35</sup>
- Augusta Canal Authority
- Augusta Port Authority<sup>36</sup>
- Building authorities
- Business improvement districts in Atlanta
- Coliseum authorities
- Columbus Industrial and Port Development Commission
- Community improvement districts (lacking sufficient autonomy, including those in Atlanta and Dahlonega)
- Convention center authorities
- Convention and visitors bureau authorities (municipal)
- Development authorities (industrial and economic)
- Downtown development authorities
- Park and recreation authorities
- Parking authorities (municipal)
- Tourism authorities (municipal)
- Utility commissions (municipal)

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

<sup>1</sup> Echols County has no municipalities within its boundaries.  
<sup>2</sup> The town of Bibb City, previously located within the area of Muscogee County, was disincorporated as a separate municipal government effective December 7, 2000. 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.

<sup>3</sup> Upon ratification of the Georgia Constitution of 1983, all authorities and districts created by constitutional amendment, except those that were subsequently legislatively continued, were repealed. Districts and authorities created subsequent to the 1983 constitution have been created under general law or by special act.

<sup>4</sup> The Albany-Dougherty Inner City Authority, previously classified as a special district, was reclassified as a dependent activity of the city of Albany, effective for the 2007 Census of Governments.

<sup>5</sup> The City of LaGrange Gas Authority, previously classified as a special district, was reclassified as a dependent activity of the city of LaGrange effective for the 2007 Census of Governments. The authority issued debt to finance the installation of new natural gas distribution infrastructure for the city owned and operated gas utility.

<sup>6</sup> The Emanuel County Jail Authority, previously classified as a special district, was reclassified as a dependent activity of Emanuel County, effective for the 2007 Census of Governments.

<sup>7</sup> The Georgia International and Maritime Trade Center Authority, previously classified as a special district, was reclassified as a state agency effective for the 2007 Census of Governments.

<sup>8</sup> The Macon-Bibb County Urban Development Authority, classified as a special district for the 2002 Census of Governments, has been reinstated as a joint venture of Macon and Bibb County and for statistical purposes has been assigned to the city of Macon, the dominant partner.

<sup>9</sup> Payroll development authorities, classified as special districts for the 2002 Census of Governments, have been reclassified as dependent activities of their respective county and city governments. Payroll development authorities were first authorized in 1962. Those that remain operate under the creating constitutional amendments.

<sup>10</sup> Effective January 1, 1996, the county commissioners abolished all county fire prevention districts in Walker County. The county government provides fire and rescue services.

<sup>11</sup> The Augusta Port Authority, previously classified as a state dependent activity, has been reclassified as a dependent activity of the consolidated government of Augusta-Richmond County, effective for the 2007 Census of Governments.

<sup>12</sup> Joint authorities for emergency 911 systems, previously classified as state dependent agencies, were reclassified as joint county-municipal dependent agencies for the 2007 Census of Governments.

<sup>13</sup> The Georgia International and Maritime Trade Center Authority, prior to the 2007 Census of Governments, was classified as a special district.

<sup>14</sup> The GeorgiaNet Authority was succeeded by the Georgia Technology Authority.

<sup>15</sup> Catoosa County sewerage districts, authorized in 1962, no longer exist. Sewerage activities within the county were transferred to the county's two cities, Fort Oglethorpe and Ringgold.

<sup>16</sup> Separately administered fire prevention and fire protection districts no longer exist in Charlton, Cobb, Gordon, Paulding, and Thomas counties.

<sup>17</sup> Chatham County water, sewer, sanitation, fire protection, garbage and trash collection, and street construction districts authorized by 1960 and 1971 legislation no longer exist.

<sup>18</sup> Coweta County sanitation, water, sewerage, and fire protection districts authorized by 1964 legislation no longer exist.

<sup>19</sup> The DeKalb County Solid Waste Disposal Authority, authorized by 1976 legislation, no longer exists.

<sup>20</sup> The Floyd County sanitation, water, sewerage, and fire prevention districts authorized by 1953 legislation no longer exist.

<sup>21</sup> The Fulton County Sanitary and Sewer District, authorized by 1939 and subsequent 1949 legislation, no longer exists.

<sup>22</sup> The Griffin-Spalding County Personal Care Health Board, authorized by 1991 legislation, no longer exists.

<sup>23</sup> The Gwinnett County fire protection and sewerage districts, authorized by 1966 legislation, no longer exist.

<sup>24</sup> Authorization for Bibb County public service districts, originally authorized by 1943 legislation, was continued legislatively in 1988.

<sup>25</sup> Briggs County Fire Protection District is the only county fire protection district in Brooks County having financial administration separate from the county government.

<sup>26</sup> The Douglas County Fire District is a county-wide district.

<sup>27</sup> The Atlanta (City of) Group Insurance Board Authority, authorized in 1947, no longer exists.

<sup>28</sup> The Clarke County sanitation, water, sewerage and fire protection districts, authorized in 1961, no longer exist.

<sup>29</sup> The Columbus Industrial and Port Development Commission currently is inactive. State legislation in 2006 authorized termination of the commission subject to local referendum.

<sup>30</sup> The Conyers Athletic Authority does not exist.

<sup>31</sup> The East Point Parking Authority has been inactive for more than 10 years.

<sup>32</sup> The Marietta Parking Authority no longer exists.

<sup>33</sup> The Savannah River Bridge Commission, created by constitutional amendment in 1947 for the city of Savannah, no longer exists.

<sup>34</sup> The Savannah-Chatham County Historic Site and Monument Commission, created in 1949, is a part of the Savannah-Chatham County Planning Commission.

<sup>35</sup> The Albany-Dougherty Inner City Authority, previously classified as a special district, was reclassified as a dependent activity of the city of Albany, effective for the 2007 Census of Governments.

<sup>36</sup> The Augusta Port Authority, previously classified as a state dependent activity, has been reclassified as a dependent activity of the consolidated government of Augusta-Richmond County, effective for the 2007 Census of Governments.

# Hawaii

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Hawaii ranks 50th among the states in number of local governments with 19 as of October 2007.

## 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. The sole official of Kalawao County is the 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 upon 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 benefitted 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 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 eleven 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.

**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 Health Systems Corporation
- Hawaii Housing Finance and Development Corporation
- Hawaii Public Housing Authority
- Hawaii Strategic Development Corporation
- High Technology Development Corporation
- High Technology Innovation Corporation
- Hawaii Tourism Authority
- Marine conservation districts
- Natural Energy Laboratory of Hawaii Authority
- Research Corporation of the University of Hawaii

**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.

# Idaho

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Idaho ranks 27th among the states in number of local governments with 1,240 as of June 2007.

## **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 qualified electors may file a request to the board of county 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
- Specially chartered 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 contingent upon voter approval, 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.

School subdistricts may be created by the board of trustees of any school district that operates two or more high schools, on its own motion or upon petition of school electors after a referendum. The creating board of trustees governs each subdistrict. Subdistricts may, upon voter approval, issue debt and levy taxes. School subdistricts are classified for census purposes as part of the participating school district and not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (880)**

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

### **Agencies Established Under Joint Exercise of Powers Agreements**

Two or more public agencies may agree to exercise any of their powers jointly. The board, powers, and functions of such an agency are specified in the agreement. Such an agreement may establish a separate agency that may or may not be counted as a government for census purposes according to the provisions. Authorities established under this law may be known by a variety of names.

### **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.

## **Auditorium Districts**

These districts are established by the district court on petition of voters 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. These districts are also known as community center districts.

## **Cemetery Maintenance Districts**

Districts of this type are established by petition of 15 or more landowners to the board of county commissioners after a public hearing and referendum. An elected board of commissioners governs each district. Cemetery maintenance districts may levy ad valorem taxes and issue bonds.

## **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, charge fees for services, and issue bonds.

## **Fire Protection Districts**

These districts are established by the county commissioners on petition of landowners and after a public hearing and referendum. A board of commissioners initially appointed by the governor but thereafter elected governs each district. The district commissioners may levy ad valorem taxes and charge and collect fees for services.

## **Flood Control Districts**

These districts are established by the director of the state department of water resources on petition of voters 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 of directors governs the district. The districts may levy special assessments and incur indebtedness with voter approval.

## **Ground Water Management Districts**

These districts to maintain wells in aquifers experiencing declines in water level are created by petition of water users to the state department of water resources after a public hearing. A board of three members, initially appointed by the department of water resources, but thereafter elected by the water users governs each district. The districts may levy special assessments and borrow money. If the voters so petition, contracts to borrow money are subject to voter approval.

## **Highway Districts**

Highway districts may cover all or part of a county. Joint highway districts may be formed in areas covering more than one 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 public hearing and special election, at the discretion of the board of county commissioners or upon the request of voters, 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 a public hearing and 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 on its own motion or on petition of residents. 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 and rents for their facilities and may issue revenue bonds.

## **Irrigation Districts**

Irrigation districts are established by the county commissioners following petition of landowners, review by the state department of water resources, a public hearing, 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 of taxpayers to the district court and after public hearing and referendum. An elected board of commissioners governs each district. The districts may levy special assessments and may determine the amount to be levied in taxes.

## **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 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 the county commission on its own motion or upon petition of voters, after approval at referendum. An elected port commission governs each district. The district may levy ad valorem 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. They 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 state 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 and issue revenue and general obligation bonds. General obligation bonds require voter approval. Ad valorem taxes may be levied on behalf of an authority by the board of county commissioners, after 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 October 2007.

## **Regional Library Systems**

A regional library system may be formed by the board of library commissioners on petition of any two or more library boards. A board of directors appointed by and from member library boards governs each system. The systems may receive federal, state, or local funds and contributions. No regional library systems were reported to be in existence as of October 2007.

## **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 after approval at referendum. 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 upon petition of taxpayers and after a public hearing 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 upon voter approval, issue bonds. Districts may join together to form joint water and sewer districts. Recreational water and sewer districts are also created under this law and have the same governance and powers.

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.

## 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).

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, an asterisk (\*) 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 and may issue bonds.

Other examples include:

### State

- Forest protective districts
- Idaho Aquaculture Commission
- Idaho Bond Bank Authority
- Idaho Energy Resources Authority
- Idaho Food Quality Assurance Institute
- Idaho Health Facilities Authority
- Idaho Transportation Board
- Idaho Water Resources Board
- Lake Pend Oreille, Pend Oreille River, Priest Lake, and Priest River commission
- Lava Hot Springs Commission
- Park and Recreation Board
- Water measurement districts

### County

- \*Ambulance service districts
- Aquifer protection districts
- Burn seeding areas
- County hospital boards
- County irrigation, drainage, and reclamation projects
- County museum boards
- County-based intermodal commerce authorities
- \*Extermination Control districts (agricultural pests)
- \*Fair districts
- Herd districts
- Joint powers boards for the operation of emergency communications services (county)
- Local improvement districts
- \*Mosquito abatement districts (county)
- 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

\*Mosquito abatement districts (municipal)

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 6,994 as of October 2007.

## 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 as decided by referendum.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (2,731)

The subcounty general purpose governments in Illinois consist of municipal (city, village, and town) governments and township governments.

## Municipal Governments (1,299)

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 (1,432)

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 (912)

### School District Governments (912)<sup>1</sup>

The following types of school districts in Illinois are recognized as governments:

- Chicago School District
- Common school districts
- Community college districts
- Community high school districts
- Community unit school districts
- Nonhigh school districts
- Special charter districts
- Township high school districts

Elected boards govern these districts except for the Chicago School District and the Chicago Community College District, for which the 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 centers 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.

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 the 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 (3,249)**

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

#### **Addison Creek Restoration Commission**

This commission was created by act of state legislature to restore portions of the flood plain of Addison Creek. The commission is composed of seven members appointed by the participating villages and city. The commission may receive funding from the federal government, Illinois state and local governments, local railroads, and school authorities.

#### **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 property 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.

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.

Joint airport commissions may be created by agreement between a park district and a county or municipality. These commissions are not counted as separate governments. See “Subordinate Agencies and Areas” below.

#### **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, 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 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 property 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 a single county or in a group of up to five contiguous counties, each 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 governing bodies of the participating counties 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 were 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
- Mutual drainage and levee 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 are governed by the board of trustees 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, gaming tax revenues, 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 the mayor with the consent of the city council governs each authority. The authorities may fix rentals, fees, and charges and may issue revenue bonds.

Exposition councils, which perform functions similar to those of exposition authorities, are created after resolution or ordinance 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 may 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 issue revenue bonds. This entity was not reported in operation as of October 2007.

## **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 agreement between two or more counties, municipalities, townships (in counties with a population of fewer than 700,000), 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 with a population of fewer than 1,000,000. 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. No municipal zoo authorities were reported in operation as of October 2007.

### **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 after hearing and referendum. A board of commissioners appointed by the presiding officer of the county board with the consent of that board governs each district. The boards may levy ad valorem taxes, fix rates and charges, and issue bonds. Bond issues may require voter approval.

Districts with the same boundaries as the county or a municipality are governed by the county or municipal governing body, respectively, in an ex officio capacity and 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 receive 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 special act. 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
- Heart of Illinois 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.

### **Prairie Trail Authority**

This authority was created by special act to maintain a system of linked pathways and bicycle trails. DuPage, Kane, Lake, McHenry, and Will counties are eligible to participate. The authority is governed by a board of directors appointed by the president of either the local conservation district or local forest preserve district. Each county's representation is based on population. The authority determines the contributions of the member counties.

### **Public Building Commissions**

These commissions may be established by resolution of the governing body of any municipality with 3,000 or more inhabitants or by resolution of the county seat or 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 property 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 advice and consent of that body. Subsequent boards are elected. Library district boards may levy property 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 issue revenue bonds. Retailer occupation taxes may be levied in each state on behalf of the authority. The authority was not reported in operation as of October 2007.

### **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. These authorities were not reported in operation as of October 2007.

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 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 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 ad valorem 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 this purpose. 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 multitownship 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 property taxes, charge fees, and with voter approval, issue bonds.

## Special Recreation Associations

These associations may be established by two or more park districts or municipalities. The associations are governed by boards described in the creating agreements. The associations may set fees. The participating governments may set and levy property taxes on behalf of the associations.

## Street Lighting Districts

These 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 advice 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 by the circuit court on petition of resident voters after public hearing and local referendum. A five-member district board of trustees is appointed by the county governing body or, in home rule counties, by the chief executive. In districts located in more than one county, the district board is appointed by each respective county governing body in proportion to population. The districts may levy taxes and issue bonds after voter approval.

### **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 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 advice 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 property 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 property 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 property 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 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, an asterisk (\*) 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.

**Capital Development Board (state)**—An act of the general assembly established this board 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, then 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 advice 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 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)**—Act of the general assembly established this authority 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)**—Act of the general assembly created this commission 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<sup>2, 3</sup>

Central Illinois Economic Development Authority  
Downstate Illinois Sports Facilities Authority  
Downstate School Finance Authority  
Downstate School Finance Authority for  
Elementary Districts  
Eastern Illinois Economic Development Authority  
Forest fire protection districts  
Financial advisory authorities  
Grand Avenue Railroad Relocation Authority  
Illinois Building Commission  
Illinois Criminal Justice Information 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 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  
Upper Illinois River Valley Development Authority  
Western Illinois Economic Development Authority  
Will-Kankakee Regional Development Authority

### **County**

Boards for mentally deficient persons  
Cemetery board of trustees  
Civic center authorities with ex officio boards  
Community mental health boards  
County airport board of directors (law of 1943)  
County airport commissions (act of 1945)  
County library boards  
DuPage County Fair and Exposition Authority  
Land clearance commissions  
Local economic development commissions  
Museum districts with ex officio boards  
Public health districts  
Regional juvenile detention authorities  
Road districts

### **Municipal**

Boards of library trustees  
Boards of managers of a perpetual cemetery trust  
Boards for mentally deficient persons  
Cemetery board of managers  
Chanute-Rantoul National Aviation Center Redevelopment Commission  
Civic center authorities with ex officio boards  
Community mental health boards  
Fort Sheridan Redevelopment Commission

Hospital boards in cities of fewer than 100,000  
Industrial development commissions  
Land clearance/redevelopment commissions  
Local economic development commissions  
Local transit commissions  
Mid-America Medical District  
Museum districts with ex officio boards  
Railroad terminal authorities  
Recreation boards  
Road districts  
Illinois Medical District at Springfield  
Village library commissions  
Water districts—1899 law (serving two or more municipalities)

### **Township**

Boards of library trustees  
Cemetery board of managers (township)  
Civic center authorities with ex officio boards  
Community mental health boards  
Mosquito abatement districts—1988 law  
Multitownship assessing districts  
Road districts  
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 dependent agencies**

Joint airport commissions created by intergovernmental agreement of a park district and a county or municipality.

Local economic development commissions

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<sup>1</sup> Legislation authorizing the combined elementary districts and the combined high school districts was repealed on July 10, 2006.

<sup>2</sup> Legislation authorizing these authorities was repealed on January 1, 2004: Illinois Educational Facilities Authority, Illinois Health Facilities Authority, Illinois Community Development Finance Corporation, Illinois Farm Development Authority, Illinois Research Park Authority, and Illinois Rural Bond Bank.

<sup>3</sup> The University of Illinois Foundation, classified in previous censuses as a state dependent agency, was reclassified as a private institution for the 2007 Census of Governments.

# Indiana

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Indiana ranks 10th among the states in number of local governments with 3,231 as of October 2007.

## COUNTY GOVERNMENTS (91)

The entire area of the state is encompassed by county government except for the former county of Marion. Marion County and the City of Indianapolis are 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 (1,575)

The subcounty general purpose governments in Indiana consist of the municipal (city and town) governments and the 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—600,000 inhabitants or more
- Second class—35,000 to 599,999 inhabitants
- Third class—fewer than 35,000 inhabitants

Other municipalities of any population are called towns. Conversion from town to city status or from city to town status is not automatic. Provision is made for towns with a population of more than 2,000 to become cities upon petition of voters and after referendum. Cities may become towns upon petition of two thirds of the taxpayers to the circuit court. All cities and towns exist within township areas.

### 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 (293)

### School District Governments (293)

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

- School townships
- School cities and school towns
- Township school corporations
- County school corporations—1949 law
- County school corporations—1969 law
- Consolidated school corporations
- Metropolitan school districts
- Community school corporations
- United school corporations

All types of school districts in Indiana are considered by Indiana law to be school corporations. All may levy school taxes and borrow money. Each school township is governed by one elected township trustee. In most instances, school cities and school towns are governed by an elected board of school commissioners. Township school corporations are governed by elected township school trustees. County school corporations under the 1949 law are governed by a county board of education that is either appointed or popularly elected. County school corporations created under the 1969 law governed by an elected board of education.

Consolidated school corporations may be formed by the merger of any two or more school corporations. The school board of a consolidated school corporation may be appointed or elected.

Metropolitan school districts are mergers of two or more school corporations of any type in a single county or in adjoining counties. These districts are governed by an elected metropolitan board of education.

Community school corporations may be created by merging, subdividing, or reorganizing any two or more school corporations. These districts are governed by a board of trustees that may be either elected or appointed. United school corporations are community school corporations comprising territory in two or more adjacent counties.

### 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.

Vocational education schools may be established by one or more school corporations. They are classified as joint educational service agencies of the sponsoring school corporations and are not counted as separate governments.

Educational service centers provide the sharing of programs and services among school corporations. The centers are established by the state department of education but are locally governed. They are counted as joint educational service agencies of the participating school districts and are not counted as separate governments.

Joint programs are established by agreements between the sponsoring school districts. The programs are classified 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 are governed by a board of managers per the authorizing agreement. The cooperatives are classified as joint educational service agencies of the sponsoring school districts and are not counted as separate governments.

Public school foundations may be created by school corporations using grants or gifts. The governing body of the school corporation appoints the board members of the foundation. The foundation distributes the income from the endowment to the school corporation to be used for educational purposes. The foundations are not counted as separate governments.

School building corporations in Indiana are discussed under “Special District Governments” below.

## SPECIAL DISTRICT GOVERNMENTS (1,272)

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 to provide public parks may be established under general law by the ordinances of two or more counties. The governing board consists of members appointed by each participating county with representation in proportion to population. The area park districts may set and levy ad valorem taxes.

## 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 state natural resources commission and hearings conducted by both the circuit court and the state 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.

Subdistricts established by conservancy districts are not counted as separate governments. Levee associations and districts may 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 which 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. See “Subordinate Agencies and Areas” below.

## **Drainage Districts**

Drainage districts may be organized by the circuit court on petition of land owners in the area subject to public hearing. A board of three drainage commissioners appointed by the county commissioners governs each district. The boards may levy special assessments.

## **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 governing body of any county, second- or third-class city, or town in which one or more private nonprofit hospitals, 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; 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 housing authority commissioners. The authorities may issue revenue bonds and fix and collect rents.

Indianapolis is authorized to designate a department, division, or agency of the consolidated city government to perform the public housing function and such an entity is not classified as a special district government.

## **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 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 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.

## **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**

Class one library districts are all districts established after March 13, 1947; class two library districts are those established prior to March 14, 1947, and that have not converted to class one districts. A class one library district may be established in a municipality, township, county, or part of a county that meets population and land value requirements. Districts are created by resolution of the governing body of the municipality, township, or county either upon the governing body’s own initiative or upon voter petition. A library board of seven members appointed by the governing bodies of the county, municipalities, townships, or school districts served governs each district. The districts may levy ad valorem taxes and issue bonds. Provisions concerning the class two library districts are similar to those governing class one districts. Class two library districts may levy ad valorem taxes.

## **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 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, 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 October 2007.

### **Multiple Jurisdiction Infrastructure Authorities**

Authorities to assist in the development of infrastructure may be established by ordinance of the participating municipalities and, if the county is participating, order of the county executive. A joint agreement specifying the contribution of funds by the participating governments also must be created. A board of directors consisting of two representatives of each participating government (one appointed by the chief executive and one by the fiscal body) governs the authority. The authority may fix fees, rates, and charges and may issue revenue bonds.

### **Northwest Indiana Regional Development Authority**

This authority was created by special act to fund airports, transportation, shoreline development, and other economic projects. The law applies to Lake and Porter Counties and the cities of East Chicago, Gary, and Hammond. The authority is governed by a board consisting of representatives of the participating counties and cities, plus members appointed by the Governor. The authority may issue bonds and set leases. The authority receives funding from the participating local governments as established by the authorizing act.

### **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. 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 appointed by the Governor governs the district. The district may 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. 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. These authorities may charge fares, rents, and other fees and may issue revenue bonds. These districts may be known as “regional bus authorities.”

### **Regional Water, Sewage, and Solid Waste Districts**

These districts are established by order of the state department of environmental management either upon petition of one or more governments within the territory of the proposed district or, for state-owned land, upon petition of the state department of natural resources. Districts established prior to 1972 were established by court order. Public hearing is required. Districts may be established to provide one or more of water supply, sewage treatment, and solid waste disposal. The board is appointed by local officials or are popularly elected. The board may include gubernatorial appointees. In a district in which a state correctional facility is located, the state department of correction may be represented on the board. 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 state soil conservation board and three elected members governs each district. These districts may accept voluntary contributions from any source and may require contributions from benefited landowners.



## Solid Waste Management Districts

Authorities to provide solid waste management facilities are established by ordinance of one or more counties. The board of directors includes members appointed by the executives and the governing bodies of participating cities and counties and ex officio members of those governments as specified by statute. The district may charge fees, levy ad valorem taxes and special assessments, and issue bonds.

In Marion County, similar districts are governed by the Indianapolis board of public works ex officio and are not counted as separate governments. 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).

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, an asterisk (\*) 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.

**Indiana Finance Authority (state)**—This authority, formerly the Indiana Toll Finance Authority, combined the former state office building commission, Indiana Development Finance Authority, Indiana Transportation Finance Authority, and the Recreational Development Commission. The Indiana Finance Authority issues revenue bonds payable from lease rentals under lease agreements with various state agencies to finance the building or acquiring of state buildings and structures. The authority is governed by a board consisting of the director of the office of management and budget, the state treasurer, and three members appointed by the Governor. The authority may issue revenue bonds.

**Indiana Housing and Community Development 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 lieutenant governor, the finance director of the Indiana Finance Authority, and the state treasurer.

The authority may fix charges in connection with its loans and may issue revenue bonds.

**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.

Other examples include:

### State

Board for Depositories  
Crane Development Authority  
Indiana Bond  
Indiana Economic Development Corporation  
Indiana Education Savings Authority  
Indiana Educational Facilities Authority  
Indiana Health Facility Financing Authority  
Indiana Health Informatics Corporation  
Indiana Natural Resources Foundation  
Indiana Port Commission  
Indiana Recycling and Energy Development Board (formerly Indiana Energy Development Board)  
Indiana Secondary Market for Education  
Indiana Stadium and Convention Building Authority  
Indiana White River Park Development Commission  
Intelenet Commission (state telecommunications network)  
Kankakee River Basin Commission  
Lake Michigan Marina Development Commission  
Law Enforcement Academy Building Commission  
Little Calumet River Basin Development Commission  
Maumee River Basin Commission  
Ohio River Greenway Development Commission  
Residual Malpractice Insurance Authority  
River commissions  
River Marina Development Commission (in Evansville area)  
St. Joseph River Basin Commission  
Upper Wabash River Basin Commission  
Wabash River Heritage Corridor Commission

### County

Airport authorities (county)  
City and county capital improvement board of managers  
Community revitalization enhancement districts (county)  
County cemetery commissions  
County convention and visitors commissions (in various counties)  
County drainage boards  
County hospital (building) corporations  
County onsite waste management districts

Economic development commissions (county)  
Economic improvement districts (county)  
Fire protection districts  
Flood plain commissions (county)  
Local boards of aviation commissioners (county)  
Local environmental response financing districts (counties 148,001 to 169,999 population)  
Military base re-use authorities (county)  
Park districts (county)  
Port authorities (county)  
Public communications systems and computer facilities districts (county)  
Redevelopment authorities (county)  
Redevelopment commissions (county)  
Special improvement districts—1987 law (county)  
Tourism boards (Jefferson County)

### **Municipal**

Airport authorities (municipal)  
Automated transit districts  
Civic center building authorities in second-class cities (South Bend and Mishawaka)  
Community revitalization enhancement districts (municipal)  
County toll road authorities in Marion County (Indianapolis)  
Department of Public Utilities of Consolidated City (Indianapolis)  
Economic development commissions (municipal)  
Economic development project districts—1987 law (Indianapolis)  
Economic development project districts—1990 law (Evansville, Fort Wayne, Hammond, and South Bend)  
Economic improvement districts (municipal)  
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 (municipal)  
Fort Wayne-Allen County Convention and Tourism Authority—created prior to the 1982 law  
Gary Building Authority  
Indiana Central Canal Maintenance and Improvement District (Indianapolis)  
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 Development Commission  
Metropolitan thoroughfare districts (Indianapolis)  
Military base reuse authorities (municipal)  
\*Municipal improvement districts  
Park districts (municipal)  
Port authorities (municipal)  
Professional sports and convention development areas (Indianapolis)  
Public communications systems and computer facilities districts (municipal)  
Public transportation corporations—1965 law  
Redevelopment authorities (municipal)  
Redevelopment commissions (municipal)  
Sanitary districts  
Special improvement districts—1987 laws  
Waterworks districts  
Waterworks districts in second-class cities of 170,000 to 180,000 population (Evansville—district includes the entire county)

### **City-county**

Evansville-Vanderbough Levee Authority District  
Military base re-use authorities (joint)  
Port authorities (joint)

### **Private associations**

The horticultural and quarantine districts are private associations of landowners. These districts are treated for census purposes as private associations and are not counted as governments. Public school endowment corporations are also out of scope.

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

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<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. In addition, all townships within the former county of Marion continue to exist as separate governments for census purposes.

# Iowa

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Iowa ranks 17th among the states in number of local governments with 1,954 as of October 2007.

## 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 (947)

The 947 subcounty general purpose governments in Iowa consist of municipal (city) governments. The townships in Iowa are not counted as separate governments in census statistics on governments.

## Municipal Governments (947)

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. The county board of supervisors may divide the county into townships. An elected or appointed board of trustees governs each township. The trustees are often elected, but may be appointed by the county board of supervisors if authorized by voters after a referendum. Township trustees also serve as fence viewers and may resolve conflicts upon request. Iowa townships may provide fire protection, emergency medical services, cemeteries, community centers, playgrounds, and upon voter approval, public halls. Although Iowa townships may levy taxes, the county board of supervisors issues anticipatory bonds on behalf of the township and 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 (380)

### School District Governments (380)

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. Districts 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. The boards may receive federal and state funds, determine tuition rates, impose certain fees and rents, and determine the amount of ad valorem taxes to be levied on their behalf. The boards may also, after voter approval, issue bonds and levy an ad valorem tax specifically for equipment.

## 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.

## SPECIAL DISTRICT GOVERNMENTS (528)

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. An authority may fix and collect rates, fees, and charges, accept grants and loans, and issue revenue bonds. After a hearing, participating governments may levy 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 levy taxes, and after a public hearing and referendum, issue bonds.

### **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.

### **Benefited Recreational Lake and Water Quality 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. The board may collect initial fees from certain owners within the district.

### **Benefited Street Lighting Districts**

Benefited street lighting districts are established by the county board of supervisors on petition by property owners after a public hearing. 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 initial fees to certain properties, and upon voter approval, may levy ad valorem taxes and issue bonds.

### **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 voters after a public hearing. Improvements, however, must be approved at referendum. Voters elect five nominations, of which three are appointed by the county supervisors to serve as the board of trustees. These boards may issue bonds, levy an ad valorem tax, and fix and collect charges for water. 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 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 Centers**

Community mental health centers 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 initially by an appointed board and subsequently 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 centers that are established as nonprofit corporations are classified as private entities.

### **Emergency Medical Services Districts (Benefited and City)**

These districts may be established by a county board of supervisors or the governing body of a municipality upon petition of property owners after a public hearing. 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. Certain benefited landowners may be charged initial fees.

### **Housing Agencies**

A housing agency may be established by a municipality by resolution of its governing body. Each agency is administered by a board of five commissioners appointed by the mayor, by and with the consent of the council. An agency may collect rents and fees and accept grants and contributions. A municipality, in which the agency is located, may issue bonds on behalf of the agency. In addition two or more municipalities may create a regional housing authority under an intergovernmental agreement.

A municipality, through its council, may choose to exercise housing powers rather than establish a housing agency. See “Subordinate Agencies and Areas” below, for housing agencies with ex officio boards.

### **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 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 and after approved by the environmental protection commission. 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**

A proposal to establish a joint water utility is made by the city councils upon their own motion or upon petition of voters. A joint water utility may then be created by joint resolution of two or more cities, after a referendum. A board of trustees appointed by the mayors of the participating cities, with the approval of the city councils, operates each joint water utility. The utility may contract to sell water, collect rates and charges for its services, issue revenue bonds, and receive the proceeds of city tax levies.

### **Library Districts**

Library districts, composed of two or more counties and or cities, may be established by the governing bodies of member counties or cities on petition of voters after a referendum. Each district is governed by a board of trustees, appointed by the governing bodies of member cities and

counties. The board may determine the amount of taxes needed from its members and accept gifts.

Libraries serving only one county or city 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.

### **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 trustees governs each district. These districts may, after a hearing, issue bonds and levy benefit assessments.

Drainage subdistricts may be established within these districts upon petition of a landowner, 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.

### **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.”

### **Port Authorities**

Port authorities may be created upon resolution by the governing bodies of two or more political subdivisions. A board of directors appointed by the creating political subdivisions governs each authority. An authority may receive funds from the creating political subdivisions, receive grants and loans, collect service charges and rental fees, and after a public hearing, may issue bonds.



## Real Estate Improvement Districts

These districts are created upon petition of property owners by a county or city governing body, followed by a public hearing and referendum. They are governed by a board of, initially appointed and subsequently elected, trustees. These districts may levy ad valorem taxes and special assessments and fix charges for services. They may issue general obligation and revenue bonds.

## Regional Transit Districts

One or more counties and cities may create regional transit districts, as long as one of the participating counties has more than 175,000 inhabitants and is not already part of an urban transit system. Two or more counties forming such a district must be contiguous. A commission appointed by the governing bodies of participating counties and cities governs each district. A district may issue revenue bonds, establish and collect fares, and with approval of the governing bodies of participating counties and cities, may levy an ad valorem tax.

## Rural Improvement Zones

The board of supervisors, in any county with at least 20,000 inhabitants with a private lake development, may designate the area surrounding said lake a rural improvement district upon petition of residents after a public hearing. An elected board of trustees governs each zone. The board may borrow money, issue certificates, and levy standby ad valorem taxes.

## Rural Water Districts

Rural water districts, created in one county or two or more adjacent counties are established by the county board of supervisors on petition of property owners and after a hearing. Alternatively an existing non-profit corporation may petition the county board of supervisors for conversion to a rural water district. A board of directors initially selected from among the county board of supervisors and later elected 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. 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 on petition of landowners after a hearing. 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, 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 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 the county board of supervisors upon 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 economic development programs, finances sewage treatment projects, and various other programs. 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<sup>2</sup>**

Honey Creek Premier Destination Park Authority  
Iowa Advance Funding Authority  
Iowa Agriculture Development Authority (formerly Iowa Family Farm Development Authority)  
Iowa Business Development Finance Corporation  
Iowa Cultural Trust  
Iowa Economic Protective and Investment Authority  
Iowa Higher Education Loan Authority  
Iowa Lottery Authority  
Iowa Propane Education and Research Council  
Iowa Railway Finance Authority  
Iowa Student Loan Liquidity Corporation  
Mississippi River Parkway Commission  
Missouri River Preservation and Land Use Authority  
Tobacco Settlement Authority  
Wallace Technology Transfer Foundation

### **County**

Agricultural extension districts and councils  
Airport authorities (single county)  
Airport commissions (single county)  
County cluster boards  
County conservation boards  
County enterprise commissions  
County public hospitals  
Cultural and Entertainment Districts  
District health departments  
Emergency management commissions  
Enterprise Zones  
Highway drainage districts

Joint 911 service boards  
Levee drainage districts and improvements under management of county board of supervisors or county board of drainage commissioners  
Library districts  
Loess Hills Development and Conservation Authority  
Secondary road assessment districts  
Soil conservation and flood control districts under management of county boards of supervisors  
Southern Iowa Development and Conservation Authority  
Special assessment and joint special assessment districts  
Townships  
Veterans affairs commissions

### **Municipal**

Airport authorities (single city)  
Airport commissions (single city)  
Cultural and Entertainment Districts  
Enterprise Zones  
Housing agencies governed by city council  
Joint electrical utilities  
Library districts (single city)  
Regional Sports Authority Districts  
Revitalization areas  
Self-supported municipal improvement districts  
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.

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<sup>1</sup> One county—Lee County—has two county seats.

<sup>2</sup> Authorizing legislation for the International Network on Trade was repealed in 1994.

# Kansas

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Kansas ranks 5th among the states in number of local governments with 3,931 as of October 2007.

## 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 (1,980)

The 1,980 subcounty general purpose governments in Kansas comprise the 627 municipal (city) governments and the 1,353 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.

## Township Governments (1,353)

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.

## PUBLIC SCHOOL SYSTEMS (316)

### School District Governments (316)

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 operation as of fiscal year 1997. 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 1997.

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.

Area vocational-technical schools are established by one or more boards of school districts operating a high school, junior college, or institution of higher learning after the state board of education conducts a public hearing and upon approval of a plan presented to the state board of vocational education. 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. The participating school districts may levy local ad valorem taxes to finance these schools. For census reporting, area vocational-technical schools are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

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.

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.

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 (1,531)**

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 More Than 100,000 in 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 board of county commissioners or by resolution of the board of 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 board of 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.

**Cemetery districts (township)**—established by petition of voters to the board of 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 Air Force base. A board of five directors governs each authority, including two appointed by the board of 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 board of 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 board of 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 of directors governs each district under the 1941 law. Both types of districts may collect rates and charges, levy taxes on the lands benefitted, and issue bonds with the approval of the voters.

### **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.”

### **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 board 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 by resolution of the board of trustees of the Topeka public library. An appointed board of trustees elected by the city and county governs the district. The district may levy ad valorem taxes, issue bonds, and receive state and federal grants.

## **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. The 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.

## **Riverfront Authorities**

These authorities are established by special acts to promote economic development along river areas. They are governed by boards of directors appointed by the participating governments. The authorities may set fees, rents, and charges.

## **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 Wayndotte 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 of more than 15,000 in 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, an asterisk (\*) 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 Electric Transmission Authority  
Kansas, Inc.  
Kansas Development Finance Authority

Kansas Housing Resources Corporation  
Kansas Technology Enterprise Corporation  
University of Kansas Hospital Authority

### County

Benefit districts for fire protection, street lights, storm and sanitary sewers, and road improvement (county-created)  
Benefit road districts  
County extension councils  
County Fair Associations  
\*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  
Public Improvement Districts  
Regional library boards—1951 law  
Rural housing incentive districts  
Transportation Development 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)  
City library boards (except Hutchinson, Salina, and Topeka)  
City port authorities  
Hospital boards in first- and second-class cities  
Joint storm drainage districts  
Lighting districts  
Metropolitan transit authorities  
Municipal improvement districts (Lawrence)  
Municipal parking authorities  
Municipal transit systems  
Natural gas authorities  
Public airport authorities  
Recreation commissions  
Redevelopment and bioscience 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 25th among the states in number of local governments with 1,346 as of October 2007.

## COUNTY GOVERNMENTS (118)

The entire area of the state is encompassed by county government except the area of the former counties of Fayette and Jefferson. 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 to form 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 (419)

### Municipal Governments (419)

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 (175)

### School District Governments (175)

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 rate of ad valorem tax levies for school purposes; may impose additional occupational license, utility gross receipts for satellite and cable service, gross receipts license, and excise taxes; 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

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.

Two or more local boards of education, under the Interlocal Cooperation Act, may establish educational cooperatives to provide services for member districts. Real and personal property may be transferred to the cooperatives. Cooperatives may employ staff transferred from the local boards of education. The Kentucky Board of Education may allot funding to cooperatives to provide educational services.

## **SPECIAL DISTRICT GOVERNMENTS (634)<sup>1, 2</sup>**

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

### **Ambulance Service Districts**

Districts of this type may be formed by a single city or county or two or more cities or counties or cities within those counties. Districts are established by county or city ordinance of each member city and county after voter petition and approval by the fiscal court or city legislative body. 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 millage tax or from the county’s general funds.

Watershed conservancy districts may be formed as sub-districts 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. They are not counted as separate governments.

Agricultural districts for the preservation of farm land also may 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 districts—act of 1912
- Drainage, levee, and reclamation districts—act of 1918

Under the 1912 law, drainage districts are established by county ordinance after voter petition, public hearing, and approval by the fiscal court. The county board of drainage commissioners with one elected director per district is the governing body for all districts in the county formed under the 1912 law. In counties having 75 or more drainage districts, a five-member board of supervisors is elected by taxpayers within each of five supervisor districts designated by the county judge. These districts may levy assessments and issue bonds.

Under the 1918 law, drainage, levee, and reclamation districts are established by county ordinance after voter petition, public hearing, and approval by the fiscal court. An elected board of drainage commissioners governs each district. The districts may levy assessments and issue bonds.

Kentucky laws also provide for drainage corporations, listed below under “Subordinate Agencies and Areas” below.

### **East Kentucky Corporation**

Formerly known as “The East Kentucky Economic Development and Jobs Creation Corporation”, this corporation was created by the legislature to promote development in the eastern part of the state. It is governed by a board of directors including three members appointed by the Governor, one member appointed by each area development district in the region; the chief executives, or their designees, appointed by the various participating cities and counties in the region; and public members appointed by the aforementioned members. The corporation may fix rentals and fees and issue revenue bonds.

### **Emergency Service Boards**

These boards are authorized in single counties which have a county-wide fire protection district and an interlocal agreement to provide fire service to the largest city in the county. Multicounty boards are authorized where at least one county meets the requirements for a single county board. The boards replace existing fire protection, ambulance, and 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 ad valorem taxes and collect fees. Upon dissolution, the fire protection, ambulance, or rescue squad districts replaced resume existence.

Once an emergency services board assumes control over fire, ambulance, or emergency squad districts, a fiscal court, or fiscal courts through an interlocal agreement, may opt to provide the emergency services either directly or through an agency of the county government with services supported by a dedicated county ad valorem tax. Boards operating as part of a county government are not counted



as separate governments. See “Subordinate Agencies and Areas” below.

### **Fire Protection Districts**

Kentucky law provides for the organization of two types of fire protection districts—fire protection or volunteer fire department districts—which are established by county ordinance upon petition of voters and following public hearing and approval by the fiscal court. Both types of districts are governed by boards of trustees consisting of three members appointed by the county judge/executive or mayor in a consolidated government 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 secretary for environmental and public protection upon petition of landowners. The board of directors 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 levy an annual ad valorem tax.

### **Hospital Districts**

Hospital districts may be created for one county or for two or more counties by the secretary of the cabinet for health and family services following petition by voters to the fiscal court(s) of all counties in the proposed district, public hearing, approval by the fiscal court(s), and ordinance of each fiscal court. The district board is appointed by the county judge(s)/executive(s) with approval of the fiscal court(s), two with each county represented as specified by statute. In circumstances where the full complement of five board members has not been satisfied by statutory appointments, the remaining board members are elected by the sitting board members from candidates recommended by the secretary. 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 Sewer Agencies**

Joint sewer agencies to provide sewer and drainage facilities may be formed under legislation enacted either in 1998 or in 2002. Agencies generally have the powers of a metropolitan sewer district except when specified otherwise.

Under the 1998 legislation, a city of the second to sixth class and the county in which it is located or the city and a sanitation district, by enacting identical agreements, may establish a joint sewer agency. The legislative body of any third to sixth class city may, subsequent to agency formation, by ordinance, elect to be within the jurisdiction of the joint sewer agency. The governing body is determined in the joint agreement. Joint sewer agencies may fix and collect rates and charges and may issue revenue bonds.

Under the 2002 legislation, as an alternative to creating a metropolitan sewer district, any city of the second class and the county within which it is located may by enactment of identical ordinances establish a joint sewer agency. Any city of the third to sixth class within the county may subsequently, by ordinance, elect to be within the jurisdiction of the joint agency. The establishing ordinance determines the governing body. Rates and charges for services are established by the legislative body of the city and the fiscal court of the county. Agencies may issue revenue bonds. Any city of the second to sixth class and the county in which it is located may also authorize revenue bonds. The Paducah-McCracken County Joint Sewer Agency was established under this legislation.

### **Joint Utility Agencies**

These entities may be formed through the interlocal cooperation act to provide electricity, and natural gas to their member governments. Both the Public Energy Authority of Kentucky and the Kentucky Municipal Power Agency were formed under this law. Both may issue bonds.

### **Joint Water Commissions**

Commissions to provide an adequate supply of water may be formed by two or more cities; two or more water districts; or any combination of cities, water districts, water associations, and federal agencies. Commissions are created by order of the county judge/executive following resolution or ordinance of each participant. 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, or local school district, and the state. The authority governing body consists of one member appointed by each participating government, one member appointed by the superintendent of schools of the county school district or of the independent school district, and one member appointed by the Governor. 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 levee commissioners, is appointed by the county judge/executive. The district board may issue bonds and levy ad valorem taxes and assessments.

## 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 is appointed by the mayor of the metro government. 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 joint sewerage services in any county containing a first- or second-class city. Except in counties containing a consolidated local government and no first-class city, a seven-member board governs each district; four members are appointed by the city mayor and three by the county judge/executive. In counties having a city of the first class, the city mayor appoints four members and the county judge/executive appoints four members to an eight-member board. The district may fix and collect rates for sewer services and may issue revenue bonds. Capital improvements may be financed through the issuance of bonds with front-footage assessments or other assessment method or tax by the municipality or county, subject to public hearings and ordinance. The Louisville-Jefferson County Metropolitan Sewer District, created under this legislation, serves a consolidated local government with the only city of the first class in the state. The eight-member board is appointed by the mayor.

Construction subdistricts established by metropolitan sewer districts are dependent activities of the parent district and are not counted as separate governments.

## 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 for libraries and archives. The districts may issue bonds and levy ad valorem taxes.

Under a 1944 law, regional libraries may be established by contract by two or more adjacent counties on the initiative of the governing bodies or following voter petition and referendum. A board of trustees appointed by joint action of the county boards of member counties governs each 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.

## 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 ordinance of the fiscal court in one or more counties following voter petition, public hearing, and approval 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 of each participating county. All appointments require the approval of the legislative body of the jurisdiction. The districts may levy ad valorem taxes.

## Riverport Authorities

Authorities for the purpose of establishing, maintaining, and operating riverport and river navigation facilities and for acquiring and developing property to attract river-oriented industry may be created by one or more cities or counties with the approval of the state transportation

cabinet. Authority members are appointed by the creating governments. The authorities may issue revenue bonds and may fix and collect fees. The participating governments may appropriate funds or levy taxes for the benefit of the authorities.

### **Road Districts**

Two types of road districts for the improvement and maintenance of roads not designated as being either county or state roads may be created.

Public road districts may be established by county ordinance in cities of the third or fourth class or in cities of the sixth class in counties containing cities of the first or second classes or in unincorporated areas in counties containing cities of the first, second, third or fourth classes for the improvement and maintenance of public roads following voter petition, public hearing, 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 against abutting property owners.

Subdivision road districts may be established by county ordinance improvement and maintenance of public roads in residential subdivisions located in unincorporated areas of counties following voter petition, public hearing, and approval of the fiscal court. A seven-member board of trustees is comprised of four members elected by the residents of the district and three appointed by the county judge with approval of the fiscal court. Districts may levy an ad valorem tax.

### **Sanitation Tax Districts**

One or more sanitation tax districts may be established by resolution of the legislative body on its own initiative or upon petition of the metropolitan sewer district 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. Districts are authorized to establish a comprehensive sewage and sewage treatment system, storm water and surface drainage system, or both within the district. The metropolitan sewer district may construct and operate the district system(s) and may issue bonds secured by rentals for construction. The districts may levy ad valorem taxes. No districts formed under this legislation were reported in operation as of October 2007.

### **Sewer Construction Districts**

Sewer construction districts may be established by the 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. Operation and maintenance of completed construction may be contracted for with the metropolitan sewer district or the district may be incorporated into the metropolitan sewer district.

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. As of October 2007, all districts previously formed under this legislation have merged into the Louisville-Jefferson County Metro Sewer District.

### **Solid Waste Management Districts**

Districts of this type are established by one or more counties by county ordinance after voter petition, public hearing, 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<sup>3</sup>**

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) 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, 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 ordinance of the fiscal court after petition of landowners, public hearing, and approval by the fiscal court. 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.

## 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 that provide sewer and drainage facilities are established jointly by ordinance of the governing body of a second- to sixth- class city and the governing body of the county within which the city is located or by a second- to sixth- class city and a sanitation district. The agency is administered either as a separate entity or by a jointly appointed administrator, joint board, or one of the merging entities, as set out in the ordinance creating the joint 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 13-member board of directors consisting of eight members appointed by the Governor, plus the Lieutenant Governor, the secretary of finance and administration, the commissioner of the Governor’s office for local development, 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)**—Cities of all classes may create a housing authority. 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, school district, special district)**—A number of nonprofit corporations have been established in Kentucky to finance public facilities. Such corporations may be established by any county, city, school district, or other political subdivision. The governing body is comprised of public officials of the establishing governmental agency as ex officio members or of individuals appointed by the governmental agency or public officials of the governmental agency. These corporations may negotiate lease-rental agreements with the establishing government and may issue revenue bonds.

**State Properties and Building Commission (state)**—This commission was created by act of the legislature for the purpose of issuing debt to finance development of state and local government public facilities, including assistance to school districts in financing public school building projects, and for industrial development projects. In addition, the commission must approve any debt issued for the state or any of its agencies by or on behalf of the Kentucky Economic Development Finance Authority and any bonds for some economic development purposes. Commission members are the Governor, the Lieutenant Governor, the attorney general, the secretary of the cabinet for economic development, and the secretary of the finance and administration 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 economic development, and the attorney general. The authority may collect tolls and rentals for its facilities and issue revenue bonds.

**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. Revenues include taxes levied by communities within the area of operation and the proceeds of bonds issued by these



communities, appropriations from the sponsoring government, and tax increments. These agencies and authorities may issue revenue bonds.

Other examples include:

#### **State**<sup>4, 5, 6, 7</sup>

Agriculture Water Quality Authority  
Appalachian/Kentucky Artisans Gateway Center Authority  
Area development districts  
Bluegrass State Skills Corporation  
Churchill Downs Authority  
Covered wooden bridge authorities  
Early Childhood Development Authority  
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 Council on Postsecondary Education  
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 Educational Television Authority  
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 (formerly the Kentucky Horse Park Authority)  
Kentucky Horse Racing Authority  
\*Kentucky Infrastructure Authority  
Kentucky Local Correctional Facilities Construction Authority  
Kentucky Lottery Corporation  
Kentucky Nature Preserves Commission  
Kentucky River Authority  
Kentucky Savings Bond Authority  
Kentucky School Facilities Construction Commission  
(formerly Kentucky School Building Authority)  
Kentucky Sports Authority  
Kentucky State Fair Board

Kentucky Tobacco Settlement Trust Corporation  
Kentucky Tourism Development Finance Authority  
Kentucky Wood Products Competitiveness Corporation  
Mining and Minerals Trust Fund  
Northern Kentucky Convention Center Corporation  
World Games 2010 Foundation, Inc.

#### **County**<sup>8, 9</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  
Emergency service boards  
Independent district health departments  
Industrial development authorities  
Mental health and mental retardation taxing 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)

#### **Municipal**

Air boards or airport authorities (city)  
Bridge commissions  
Industrial development authorities  
Joint park and recreation boards (joint city)  
Lexington-Fayette Urban County Health Board  
Louisville-Jefferson County Board of Health including Family Health Center, Inc. clinics  
Louisville-Jefferson County Regional Airport Authority (formerly Louisville-Jefferson County Air Board)  
Louisville Science Center  
Louisville Water Company  
Management districts (first-class cities 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)  
Public libraries (cities of the first-class)  
Public libraries (cities of the second- through sixth-class)



Service districts in urban counties  
Tourism and convention commissions (municipal)  
Transit authorities (single city)  
Urban County Health Boards (Lexington-Fayette)

### **Joint city-county**

Air boards or airport authorities (joint city-county)  
Area planning commissions  
City-county health departments (county with second-class city)  
Industrial development authorities  
Interlocal Cooperation Act—separate administrative entities created under  
Joint park and recreation boards (joint city-county)  
Mental health and mental retardation taxing districts  
Motor vehicle parking authorities (joint county-city)  
Tourism and convention commissions (joint county-city)

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

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<sup>1</sup> The Red Fox Tri-County Cooperative Corporation was abolished effective June 16, 2006.

<sup>2</sup> The West Fork Drakes Creek Dam and Reservoir Interstate Authority does not exist and plans for the dam and reservoir have been abandoned. While the statute remains active in Kentucky, Tennessee has repealed the authorizing statute.

<sup>3</sup> The Transit Authority of River City was reclassified as being dependent on the consolidated Louisville-Jefferson County Metro government.

<sup>4</sup> The following state entities were abolished by executive order and subsequent legislative amendment effective June 16, 2006: the Kentucky Savings Bond Authority, the County Officials Compensation Board, the Procurement Advisory Council, the Charitable Asset Administration Board, the Kentucky Pollution Abatement Authority (powers previously transferred to the Kentucky Infrastructure Authority), the Water Resources Finance Authority (powers previously transferred to the Kentucky Infrastructure Authority), the Central State Hospital Recovery Authority, and the Governor's Advisory Committee on Intergovernmental Relations.

<sup>5</sup> The East Kentucky Corporation and the West Kentucky Corporation, classified as state dependent for the 2002 Census of Governments, were reinstated as special districts for the 2007 Census of Governments. The West Kentucky Corporation was repealed effective June 26, 2007.

<sup>6</sup> The Capital Plaza Authority was repealed in 1998.

<sup>7</sup> The Kentucky Recycling Brokerage Authority was repealed effective July 15, 1998.

<sup>8</sup> Authorizing legislation for neighborhood improvement districts was repealed in 1986, but existing districts of this type may continue in operation.

<sup>9</sup> Neighborhood improvement districts were repealed effective July 15, 1986.

# Louisiana

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Louisiana ranks 43rd among the states in number of local governments with 526 active in October 2007.

## 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>

The parish governing body is called the police jury except in parishes that adopt a home-rule charter where it is known as the parish council.

## SUBPARISH GENERAL PURPOSE GOVERNMENTS (303)

### Municipal Governments (303)

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 (69)

### School District Governments (68)

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

- Parish school districts
- City school districts

An elected school board administers each school district. The city school districts of Baker, Bogalusa, Central, Monroe, and Zachary were each established by special act and constitutional amendment. Both the parish and city school districts may, upon voter approval, levy taxes and issue bonds.

## Dependent Public School Systems (1)

Systems dependent on the state government:

The Recovery School District was created to take over failing schools. It is administered by a superintendent appointed by the Louisiana Board of Elementary and Secondary Education, and is funded by the state of Louisiana.

## 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, and consolidated school districts. These are not counted as governments.

Regional service centers are established by the state department 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 districts operate schools for exceptional children. The districts are created by act of the state legislature. The districts are governed by the governing authority of the state department of education. Revenues are from state appropriations and payments from local school systems. The special school districts are classified

as dependent activities of the state and are not counted as a government.

## **SPECIAL DISTRICT GOVERNMENTS (95)<sup>2</sup>**

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

### **Abbeville Film and Visitors Commission District**

This district was created by special act to provide economic development to the city of Abbeville. The board of commissioners is appointed by the mayor with confirmation by the governing body of the city. The district may levy a hotel occupancy tax.

### **Algiers Park Commission**

This commission was created by special act for the fifteenth ward of Orleans Parish. The commission consists of seven members. Each of the two state representatives for the ward appoints one member; each of the two state senators for the ward appoints one member; the city council of New Orleans appoints one member; the mayor appoints one member; and the parish assessor appoints one member. The commission may set leases and concession fees.

### **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 property and special 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 user fees and taxes, except ad valorem taxes. The state may issue revenue bonds for the authority.

### **Calcasieu Parish Gaming Revenue District**

A special act permitted the parish of Calcasieu and specified cities and towns to enter into a joint services agreement creating this district. The district may fund economic development and other public projects. The district may levy, collect, and distribute fees, assessments, and taxes on gaming operations. The district also may issue revenue bonds.

### **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 or consolidated governments 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.

### **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 ad valorem 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.

## **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, a member of the school board, a member of the planning commission, and six members appointed by the metropolitan council. The commission may levy property taxes and issue bonds with voter approval.

## **Economic Development Districts (Special Acts)**

These districts have been authorized by state acts to encourage economic development:

- Avoyelles Parish Economic Development District
- Beauregard Parish Economic and Industrial Development District
- Berwick Development District
- Concordia Economic and Industrial Development District
- East Carroll Economic and Industrial Development District
- England Economic and Industrial Development District
- Esler Industrial Development District
- Hammond Area Economic and Industrial Development District
- LaSalle Economic Development District
- Morehouse Economic Development District
- Opelousas Downtown Development District
- Pollock Economic and Industrial Development District
- St. Landry Parish Economic and Industrial Development District
- St. Tammany Parish Development District
- Tangipahoa Parish Economic Development District
- Tensas Economic and Industrial Development District
- Terrebonne Economic Development Authority
- Winn Parish Economic Development District

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 ad valorem taxes and special 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 ad valorem 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

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
- 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.

### **Lafayette Metropolitan Expressway Commission**

This commission was created by special act. The commission consists of 11 members: two appointed by the Lafayette Economic Development Authority, two by the Greater Lafayette Chamber of Commerce, two by the University of Louisiana-Lafayette, one by the city/parish president of the Lafayette consolidated government, two by the secretary of the state department of transportation and development, one by the chief executive officer of the incorporated areas of the parish other than the city of Lafayette, and one by the governing authority of the Lafayette consolidated government. The district may set fees 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 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.

### **Neighborhood Improvement Districts (Special Acts)**

Districts for the purpose of security and other purposes have been created by special acts. These districts are governed by boards of commissioners consisting of representatives appointed by local and state officials and representatives appointed by or nominated by the local homeowners association. The districts may set fees and



special ad valorem taxes, with voter approval. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

Similar entities lacking fiscal or administrative autonomy are counted as parish or municipal dependent agencies. See “Subordinate Agencies and Areas” below.

### **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.

### **Northshore Harbor Center District**

This district, formerly known as the East St. Tammany Events Center 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, one by the council of the St. Tammany Parish, one by police jury of the St. Tammany Parish, one by the Greater Slidell Area Chamber of Commerce, and one by the St. Tammany Parish Tourist and Convention Commission, 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.

### **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 governed by boards of nine commissioners appointed by the governor, with Senate confirmation, and 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. 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)**

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
- Natchitoches Parish Port Commission
- Pointe Coupee Port, Harbor, and Terminal District
- Port of Iberia District
- Port of South Louisiana
- Red River Parish Port Commission
- St. Bernard Port, Harbor, and Terminal District
- South Tangipahoa Parish Port Commission
- Terrebonne Port Commission
- Twin Parish Port Commission
- Vidalia Port Commission
- Vinton Harbor and Terminal District
- West Calcasieu Port, Harbor, and Terminal District
- West Feliciana Parish Port Commission
- 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)**

These districts were established by special acts to provide conservation for agricultural, recreational, commercial, industrial, and sanitary purposes.

- Bayou Desiard Lake Restoration Commission
- 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
- Lake St. John Recreation and Water Conservation District
- Lake St. Joseph Recreation and Water Conservation District
- Lincoln Parish Reservoir Authority
- Mill Creek Recreation and Water Conservation District
- Morehouse Lake Commission
- Washington Parish Reservoir District
- West Ouachita Reservoir Commission

These districts may be governed by a board of commissioners appointed by the parish police jury or selected by the Governor, typically from nominees by the police juries and legislators for the participating parishes. With voter approval, all districts, except the Lincoln Parish Reservoir Authority, may levy ad valorem taxes and issue bonds. The Lincoln Parish Reservoir Authority may issue bonds funded by the sale of water.

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, Atchafalaya 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. Bernard Parish Arts, Culture, and Entertainment District**

This district was authorized by special act. The district is governed by a board of commissioners with one member each appointed by the Governor, lieutenant governor, president of the parish; the parish council; the St. Bernard Parish Economic Development Corporation; the local chamber of commerce; the chancellor of the Nunez Community College; and the local school board. Specified

congressional members also appoint members. The district may set taxes, within the limitations prescribed by the state constitution and statutory laws, and may issue general obligation 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.

### **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.

### **Southwest Acadiana Parishes Public Housing Rehabilitation District**

This district was created by special act to serve the parishes or consolidated governments of Acadia, Lafayette, St. Landry, and Vermilion. The district is governed by a 13-member board of commissioners. The presidents of the governing authorities of Acadia and Vermilion parishes each appoint three members. The governor appoints, with Senate confirmation, three members for each of Lafayette and St. Landry governing bodies from nominees submitted by the respective legislative delegations. The district may levy and collect taxes; it is permitted to levy any tax that is authorized by the state constitution for any of the state's political subdivisions. The district directs refunds of sales and use taxes to eligible applicants.

### **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 ad valorem and special taxes and may issue bonds. Tax levies may require voter approval.

### **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 Dugdemona Watershed Reservoir Authority
- Jackson Parish Watershed District
- Webster 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 October 2007.

### **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, an asterisk (\*) 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 levied 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.

Levied 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.

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 may be the governing body of the parish ex officio, the parish and municipal governing bodies may appoint the members, or

the state code may specify the nature of a particular board. 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 or 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 the Governor governs each district. Each levee district may levy ad valorem taxes and assessments and issue bonds. Some districts may levy sales and use taxes with voter approval. 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 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, 11 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 Infrastructure Bank (state)**—This entity was created to acquire federal grants and make loans to local governments for the provision of infrastructure. The bank is governed by a board of directors consisting of the secretary of the state department of economic development; the state treasurer; the chair of the Senate Committee on Commerce, Consumer Protection, and International Affairs; the chair of the House of Representatives' Committee on Commerce; and one member selected by aforementioned from nominees by the Louisiana Bankers Association. The board may issue bonds and set fees for services.

**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.

**Neighborhood improvement districts (parish or municipal)**—These districts are authorized by special acts to provide additional security to specified areas. Districts may be created by act of the state legislature or may be created by the parish governing authority. The creating law may specify that the district is governed by a board consisting of private and public representatives, or the authorizing law may permit the parish to determine the nature and composition of the board or may permit the parish to 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 or imposes parcel fees. The districts may be named neighborhood improvement districts, crime prevention districts, or security districts.

**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.

**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>3</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.

**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.

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.

Other examples include:

#### **State<sup>4</sup>**

Allen Parish Reservoir District  
Ascension-St. James Airport and Transportation Authority  
Banking development districts  
Bayou D'Arbonne Lake Watershed District  
Bayou Desiard-Bayou Bartholomew Cut-Off Loop Water Conservation Board  
Capital Area Human Services District  
Coastal Protection and Wetlands Authority (formerly known as the Wetlands Conservation and Restoration Authority)

Ernest N. Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc.)  
Florida Parishes Human Services Authority  
Fourteenth and Sixteenth Wards Neighborhood District  
French Quarter- Marigny Historic Area Management 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  
Louisiana Airport Authority  
Louisiana Applied Polymer Technology Extension Consortium  
Louisiana Coastal Protection and Restoration Financing Corporation  
Louisiana Correctional Facilities Corporation  
Louisiana Economic Development Corporation  
Louisiana Educational Television Authority  
Louisiana Health Education Authority  
Louisiana Health Plan (formerly the Louisiana Health Insurance Association)  
Louisiana Major Projects Development Authority  
Louisiana Office Building Corporation  
Louisiana Recovery Authority  
Louisiana State Bond Commission  
Louisiana State Building Authority  
Louisiana Student Financial Assistance Commission  
Louisiana Tourism Promotion District  
Louisiana Transportation Authority  
Louisiana Tuition Trust Authority  
Louisiana Utilities Restoration Corporation  
Louisiana Workers Compensation Corporation  
Manchac Parkway Commission  
Metropolitan Human Services District  
Mississippi River Bridge Authority  
Mississippi River Road Commission  
Monroe and Northeast Louisiana Technology and Business Incubation Center  
New Orleans Center for Creative Arts  
New Orleans City Park Improvement Association  
Northeast Delta Human Services Authority  
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
- 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
- Sabine River Authority, State of Louisiana
- Seventh Ward Neighborhood Development District
- Soil and water conservation districts
- South Central Louisiana Human Services Authority
- South Central Regional Transportation Authority
- Southeast Louisiana Flood Protection Authority-East
- Southeast Louisiana Flood Protection Authority-West Bank
- State Market Commission
- Turkey Creek Reservoir District
- Twelfth and Thirteenth Wards Neighborhood District
- Twenty Seventh Judicial District Criminal Justice Commission
- Vermilion Parish Law Library Commission

## Parish

- 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
- Business improvement districts
- Calcasieu Parish community center and playground districts
- Calcasieu Parish Interstate Highway Lighting District
- Calcasieu Parish Law Library Commission
- Capital Area Transit System
- Coliseum authorities
- Communications districts (911)
- \*Community center and playground districts (special acts)
- 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)
- Consolidated waterworks and sewerage districts (parish)
- Criminalistics laboratory commissions (special acts)
- Drug rehabilitation services districts of the fourth and twenty-third judicial districts
- East Feliciana Parish Economic Development District
- 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
- Grant Parish Economic Development 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
- Lake Charles Civic Center Authority
- Lake Forest Plaza District
- LaSalle Parish Cemetery District
- Law enforcement districts
- Lincoln Parish Detention Center
- Lincoln Parish Special Taxing District
- Livingston Parish Law Enforcement District
- Livingston Parish special taxing districts
- Local and regional economic development districts
- \*Mosquito abatement districts
- Multiparish juvenile detention home districts
- Navigation districts (except Jennings Navigation District)
- New community development corporations

Niblets Bluff Park Commission  
 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  
 Recreation districts  
 Recreational facilities districts  
 Redevelopment agencies (parish)  
 \*Road and subroad districts  
 \*Road lighting districts  
 St. Bernard Parish Housing, Redevelopment, and Quality of Life Commission  
 St. Bernard Parish Water and Sewer Commission  
 St. James Parish Youth Center  
 St. Landry Parish cemetery districts  
 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)  
 Southwest Ouachita Economic Development District  
 Special fire protection districts and subdistricts (parish)  
 Sweet Lake-Grand Lake Community Cemetery District  
 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  
 Waterworks districts (parish)  
 West Baton Rouge Museum Board  
 Zachary Taylor Parkway District

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

\*Airport authorities (municipal)  
 Alexandria Central Economic Development District  
 Alexandria Special Economic Development Taxing District  
 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)  
 Business improvement districts  
 Capitol House Taxing District  
 Central Business District Historic District Landmarks  
 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 districts (special acts)  
 Downtown Economic Development District of the City of Monroe  
 East Baton Rouge infrastructure development districts  
 East Baton Rouge 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)  
 Florida Boulevard Economic Development District  
 Franklin Downtown Development District  
 Greater Baton Rouge Airport District  
 Greater Baton Rouge Parking Authority  
 Greater Baton Rouge Water Conservation District  
 Greater New Orleans Biosciences Economic Development District  
 Greenwell Springs-Airline Economic 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  
 Lafayette Bayou Vermilion District  
 Lafayette Economic Development Authority  
 Lake Catherine Sewage and Water District  
 Lake Charles (City of) Taxing District  
 Local and regional economic development districts  
 Lower Ninth Ward Economic Development District  
 Lutcher-Gramercy General Improvement District  
 Mamou Hospital Service 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 City Park Taxing District  
New Orleans Regional Business Park (formerly the New Orleans Business and Industrial District)  
New Orleans East Development District  
New Orleans Economic Development Commission  
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 Redevelopment Authority  
New Orleans Sewerage and Water Board  
Opelousas (City of) Special District  
Orleans Parish Communications District  
Orleans Parish Juvenile Services Financing 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  
Springhill Downtown Development District  
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  
Washington (Town of) Special District

### **Joint parish-municipal**

Consolidated waterworks and sewerage districts (joint parish-municipal)  
Local and regional economic development districts  
New Orleans Regional Recycling and Resource Recovery Authority  
Union Parish Railroad District  
Waterworks districts (joint parish-municipal)

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

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<sup>1</sup> The cities of Baker and Zachary in East Baton Rouge continue to exist as separate governments.

<sup>2</sup> Legislation authorizing the Lake Area Economic Development District (formerly North Lake Charles) and World Trade Center Taxing District was repealed in 2007.

<sup>3</sup> The Louisiana Public Facilities Authority is an example of a large state agency created under this law.

<sup>4</sup> Legislation authorizing the Louisiana Western Corridor Commission was repealed in 2005. The powers and functions of the Mississippi River Bridge Authority were transferred to the state department of transportation and development, and the authority is scheduled for dissolution in 2012. Legislation authoring the Rural Health Care Authority was repealed in 2006 and its powers and functions were transferred to the state department of health and hospitals.

<sup>5</sup> The East Baton Rouge Recreation and Park Commission was reclassified for the 2007 Census of Governments from a municipal dependent agency to a special district.

# Maine

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Maine ranks 34th among the states in number of local governments with 850 as of October 2007.

## 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.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (488)

The 488 subcounty general purpose governments in Maine consist of 22 municipal (city) governments and 466 town or plantation governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. In Maine, the city, town, and plantation governments perform most local governments services. About 40 percent of the area of the state, however, has no city or town government. Gores, Indian reservations, and unincorporated territories exist outside the areas of cities, towns, and plantations. Most governmental services in these areas that are not provided by county governments are provided by the state. Village corporations are counted as special district governments (see “Special District Governments” below).

## 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. Under home rule, however, cities may draft their own charters. 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” below).

## Town or Township Governments (466)

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. The town executive body is known as a board of selectmen, while the plantation executive body is the board of assessors. Town governments exist in each county in Maine. Under home rule provisions towns may draft their own charters. Towns and plantations 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 (299)

### School District Governments (98)

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, 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 (201)**

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 (248)<sup>1</sup>**

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 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 October 2007, 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.

### **Joint Exercise of Powers Boards**

Any two public agencies may create an agreement to exercise powers jointly and may create a separate legal entity with a governing board to perform the functions. The agreement is filed with the secretary of state. The powers and financing of such a board are spelled out in the creating agreement.

### **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 and may 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. Districts may be formed under this law by the Penobscot Nation or the Passamaquoddy Tribe; such districts are known as Atribal power districts.

### **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 October 2007, 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.

## 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. 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.

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. 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 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 ten members, eight 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 six 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

Applied Technology Development Center System Board  
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

Lincoln and Sagadahoc Multicounty Jail Authority  
Regional county corrections authorities

### Municipal

Capital improvement districts  
City health boards  
City parking districts  
Conservation commissions  
Energy commissions  
Municipal development districts  
Primary assessing districts  
Refuse disposal districts (single city)  
Transportation districts (single city)

### Town

Bethel Airport Authority  
Conservation commissions  
Eastern Slope Regional Airport Authority  
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.

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<sup>1</sup> The Bangor Recreation Center and District no longer exists as a separate government.



# Maryland

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Maryland ranks 46th among the states in number of local governments with 256 as of October 2007.

## 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 government, rather than a county government. Baltimore County is a county government, but excludes the area of Baltimore City. A number of 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, some 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.<sup>1</sup>

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 for which they serve.<sup>2</sup> Community colleges are governed by a board of trustees appointed by the Governor, either with consent of the Senate or on recommendation of the Maryland Higher Education Commission. 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.

## 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 specifies the nature of the board and the funding arrangements. As of October 2007, no joint agreements under this provision exist.<sup>3</sup>

## SPECIAL DISTRICT GOVERNMENTS (76)

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 county 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

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 October 2007, 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. Tax ditches in operation in 1941 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 or ordinance of the governing body. They are governed by boards of commissioners appointed by the highest elected official or as specified in legislation for individual county housing authorities. 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.

## 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 adequate waste disposal facilities, including those which provide for energy generation and resource recovery; to effect waste disposal programs on a regional basis; and

to provide a regional coordinating agency and a financing vehicle for 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 land owners 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 Commissions

Sanitary commissions to provide water supply, sewerage, and solid waste disposal facilities may be created by ordinance or resolution of the county governing body of one or more counties. The sanitary commission of a single-county district is appointed by the county governing body. The sanitary commission of a district having multiple member counties has members representing each member county who are appointed as specified in the articles of incorporation. The commissions may issue bonds, impose benefit assessments, and collect charges for services.

The LaVale Sanitary Commission, created by special act prior to enactment of general legislation, 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, with four members appointed by the state soil conservation committee and one appointed by the county governing

body or appointed by the county executive with approval of the legislative branch, governs each district. The districts may require contributions from landowners for services performed and establish and implement a fee system.

### **Special Tax Districts**

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, Corriganville Special Taxing District, Crespatown Special Taxing District, Eilerslie Special Taxing Area, McCoole Special Taxing District, Moscow Special Taxing District, Mount Savage Special Tax Area, and Potomac Park Addition Taxing District are counted as special districts. All but the Corriganville Special Taxing District and the Moscow Special Taxing District were created by state law and local referendum prior to the passage of code home-rule in Allegany County. The governing bodies are elected. The county levies a property tax on behalf of the districts. The Crespatown Special Taxing District may issue bonds.

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 charter home-rule in Montgomery County. 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.

### **Upper Potomac River Commission**

This commission was established by special act to regulate the flow of the Potomac River, and following amendments to expand the commission's powers, to reduce pollution in the Potomac River by providing facilities for the treatment and disposal of sewage and industrial wastes. The commission owns the Savage River Dam and operates the Westernport Wastewater Treatment Facility. The commission consists of three members: a chair appointed by the

Governor and one member each appointed by the county commissioners of Allegany and Garrett Counties. Allegany County is authorized to issue bonds and to levy a tax for facilities related to regulating the flow of the Potomac River. The commission may issue revenue bonds and fix and collect fees for facilities related to pollution control.

### **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 rates, fees, and charges and issue bonds. As of 2007, no water and sewer authorities have been reported in operation.

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 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, an asterisk (\*) 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**<sup>4, 5, 6</sup>

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 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  
Southern Maryland Higher Education Center  
State Tobacco Authority

**County**<sup>7, 8</sup>

Allegany County Transit Authority  
Allegany County fire taxing areas  
Bedford Road Fire Taxing Area (Allegany County)  
Bowling Green Fire Taxing Area (Allegany County)  
Crespatown Ambulance Taxing Area (Allegany County)  
Crespatown Special Fire Tax Area (Allegany County)  
\*LaVale Fire Taxing Area (Allegany County)  
\*LaVale Rescue Taxing Area (Allegany County)  
Rawlings Special Fire Tax Area (Allegany County)  
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)  
Calvert County Economic Development Authority  
Cecil County special taxing districts  
Commercial district management authorities in charter counties  
\*Community development authorities (Frederick County)  
County library boards  
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)  
Local Redevelopment Authorities  
Bainbridge Development Corporation  
PenMar Development Corporation  
Maryland-Potomac Water Authority (joint state-county)  
Montgomery County development districts  
Montgomery County Fire Tax District  
Montgomery County Recreation District  
Montgomery County Revenue Authority

Montgomery County Suburban District  
 Noise abatement districts in Montgomery County  
 Parking authorities (Montgomery and Prince Georges Counties)  
 \*Parking lot districts in Montgomery County  
 Prince George's County Redevelopment Authority  
 Prince Georges County Revenue Authority  
 \*Prince Georges County storm water management districts  
 Public drainage associations  
 St. Mary's County Building Authority Commission  
 St. Mary's County Metropolitan Commission  
 \*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 Georges, St. Mary's, Washington, and Wicomico Counties  
 \*Special taxing districts in charter home-rule counties  
 \*Urban areas and suburban areas (Prince Georges County)  
 Urban district corporations (Montgomery County)  
 \*Urban and suburban 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

## Municipal

Baltimore City Downtown Commercial District Management Authority  
 Baltimore City Child First Special Authority  
 Baltimore City community benefits districts:  
     Downtown Management Authority  
     Charles Village Community Benefits District

Midtown Community Benefits District  
 Waterfront Management District  
 Baltimore Civic Center Authority  
 Baltimore Community Development Finance Corporation  
 Baltimore Development Corporation  
 Baltimore Hotel Corporation  
 Baltimore retail business districts  
 Enoch Pratt Free Library (Baltimore)  
 Historic districts  
 Industrial development authorities (municipal)  
 Lexington Market Authority (Baltimore)  
 Parking authorities (Baltimore)  
 Special taxing districts (to finance storm drainage systems, parking facilities, pedestrian malls, commercial management authorities, street lighting, and ride sharing or bus systems)  
 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.

<sup>1</sup> Prior to 2002, the Prince George's County board was jointly appointed by the Governor and the county executive from a list submitted by the state board of education.

<sup>2</sup> Baltimore City Community College, previously classified as dependent on the city of Baltimore, is classified as a state institution of higher education.

<sup>3</sup> On June 30, 2006, the Regional Education Service Agency of Appalachian Maryland merged with the TriCounty Council for Western Maryland, a regional economic development organization. Its functions were transferred to the new Education Subcommittee of the TriCounty Board of Directors.

<sup>4</sup> The former Seafood Marketing Authority was renamed Seafood Marketing and Aquaculture Development Program within the Maryland Department of Agriculture.

<sup>5</sup> The Maryland Health Care Foundation was repealed effective June 1, 2004.

<sup>6</sup> The Maryland Higher Education Supplemental Loan Authority was repealed effective June 1, 2003.

<sup>7</sup> All previously created urban areas, special improvement districts, and special taxing areas in Prince Georges County were merged and consolidated in a county-wide urban area created under provisions of the county code section 2-370.

<sup>8</sup> The Worcester County Citizens Nursing Home Board authorized by special act in 1965 to establish, maintain, and operate a nursing or convalescent home or homes does not exist.



# Massachusetts

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Massachusetts ranks 33rd among the states in number of local governments with 861 as of October 2007.

## COUNTY GOVERNMENTS (5)

Between 1997 and 2000, the state abolished all but six of its counties. Four of these, Bristol, Dukes, Norfolk, and Plymouth Counties, are counted as county governments in census statistics. 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. 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.<sup>1</sup>

In counties with county government, the governing body is called the board of county commissioners. County governments in Massachusetts perform limited functions. Some of the most important functions include 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. Counties may choose a home-rule charter.

In the abolished counties, the county functions were turned over to the state. The county areas continue to serve as political districts for election purposes. The cities and towns may choose a regional charter commission charter, with a council of governments as the governing body, to provide various services such as public safety, housing, water and sewer, and transportation. These councils are counted as special districts, rather than county governments. See “Special Districts” below.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (351)

The subcounty general purpose governments in Massachusetts consist of municipal (city) governments and 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). 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 (332)

### School District Governments (82)

Only the following types of school districts in Massachusetts are counted as separate governments for census purposes:

- Regional school districts (also known as “academic regional school districts”)
- Regional vocational-technical school districts
- Independent vocational-technical 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.

## Dependent Public School Systems (250)

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

Systems dependent on county governments:

- County agricultural schools

Systems dependent on municipal governments:

- City school systems

Systems dependent on town governments:

- Town school systems

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. The schools 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.

The city school systems and town school systems each have an elected school committee to administer the schools; however, 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.

The junior colleges in Massachusetts may be established by cities or towns and are classified as dependent agencies of the city or town for which they serve. They are not counted as separate governments.

### **Other Educational Activities**

In Massachusetts, the superintendency unions or districts (for the joint employment of superintendents) are classified as joint educational service agencies of the public school systems for which they serve and are not counted as separate governments.

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.

Independent agricultural and technical schools are programs conducted by existing school districts and school systems. The programs require state approval and are subject to state fiscal control. The programs are not counted as separate governments.

### **SPECIAL DISTRICT GOVERNMENTS (423)<sup>2</sup>**

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 by special act and a landowner referendum. The district is governed by a board consisting of four elected members; one selectman, serving ex officio, from each of the towns of Spencer and Leicester; and one member appointed by the Massachusetts Audubon Society for as long as the society owns property in the district. The

district may issue bonds. The property owners set assessments that are collected by the district.

### **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 city of Worcester and the participating towns become members by passing a resolution. The board consists of one member from the city of Worcester and each participating town. The authority apportions costs to the participating governments and with the approval of the affected municipality may issue general obligation bonds.

### **Conservation Districts**

Conservation districts to provide soil conservation are created by the state committee for conservation of soil, water, and related resources of the state department of natural resources upon petition of landowners. An elected board of supervisors governs each district. The districts may require contributions from benefitted landowners.

### **Council of Governments**

A 1999 general law authorizes cities and towns in abolished counties to form a regional charter commission called a council of governments. The creating agreement must be approved by the voters. The councils provide a variety of services including public safety, housing, tourism, health, education, sewer, solid waste, and transportation. The composition and manner of selection of the members of the council are specified in the agreement. The councils may set assessments, with voter approval, and also may set fees. The budgets may require voter approval.

The Franklin Regional Council of Governments was authorized by a 1996 special act with similar provisions.

### **Economic and Industrial Development Corporations**

These corporations are created by special acts. Each corporation serves selected areas in one city or town. The corporations may provide development for commercial, industrial, or research facilities or may provide infrastructure. Each corporation is governed by a board of directors appointed by the municipal governing body or the chief executive officer of the municipality. Local private agencies may nominate some board members. The corporations may issue bonds, make loans, and set fees and rentals. Development plans may require voter approval. The corporations have a variety of names.

Similar corporations created under general law and under special acts requiring plan approval by the creating government are not counted as separate governments. See "Subordinate Agencies and Areas" below.

## **Fire and/or Water Districts**

Fire 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 or prudential committee governs each district. An exception is the board of the Dedham-Westwood Water District, which is appointed by the governing bodies of the two participating towns. The districts may fix rates for the use of facilities and, with voter approval, set taxes. Some districts also may issue bonds with voter approval.

Fire districts also may be created under a general law authorizing the creation of fire districts in towns by the board of selectmen upon petition and after referendum. The governing body of each such fire district is an elected prudential committee. Each district may set ad valorem taxes.

## **Goose Pond Maintenance District**

This district was created by special act for preservation and recreation projects for Goose Pond. The district is governed by a prudential committee consisting of three elected members, plus federal, state, local, and private representatives. The district may levy assessments and issue bonds.

## **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 and issue bonds. 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 under this general law with the same powers as city or town housing authorities.

In addition, regional housing authorities have been created by special acts. The governing boards consist of members appointed by the county commissioners, plus members appointed by the state department of community affairs. The authorities have the same powers as housing authorities created under general law.

## **Improvement Districts**

Improvement districts provide street lighting, libraries, sidewalks, and police protection. The districts may be established by vote of the town meeting. An elected prudential committee governs each district. The district may set ad valorem taxes.

## **Lynn Water and Sewer Commission**

This commission was created by special act to serve the city of Lynn. The commission consists of two members appointed by the mayor with the approval of the city council and two members appointed by the city council, plus one city council member selected by the city council. The commission may set rates, rentals, fees, and charges and may issue both general obligation and special obligation bonds.

## **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 nine-member board of directors governs the authority. Eight are appointed by the Governor with the approval of designated agencies. The secretary of the state executive office of transportation and construction also serves on the board as chair. The authority may fix rates and fares 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.

## **Model Water and Sewer Commissions**

This 1993 law, chapter 40n, permits commissions to be created in any city or town that accepts the provisions of the chapter through approval of the city or town governing body. Upon creation, the existing water or sewer works are transferred to the commission. Each commission is governed by a board of three members appointed by the municipal governing body. The commissions may issue bonds and set fees, rates, and other charges. Regional water and sewer district commissions also may be formed under this law by cities, towns, or existing water commissions; such creations may be ratified by state special act.

Water and sewer commissions created under a separate general law, chapter 41, lack autonomy and are not counted as separate governments. See "Subordinate Agencies and Areas" below.

## **Northern Berkshire Industrial Park and Development Corporation**

This corporation was created by special act to serve designated municipalities in Berkshire County. The corporation is governed by a board consisting of six directors appointed by the Governor and the economic development coordinators of the municipalities of Adams, North Adams, and Williamstown. The corporation may issue bonds and set and collect fees, rents, and other charges.

## **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 and solid waste management districts established by special acts.

## **Regional Transportation Authorities**

Specified combinations of cities or towns may establish a regional transportation authority to provide, operate, and maintain transit service. Each authority is governed by an administrator appointed by an advisory board. The advisory board consists of the mayor or the city manager of each member city and the chair of the board of selectmen or town manager of each member town. The authorities may fix rates and fares and issue bonds.

## **Restoration/Preservation Districts**

Two districts were created by special acts for lake preservation and for recreation projects. The districts serve Lake Buel and Hoosac Lake. The Hoosac Lake district is governed by a prudential committee elected by property owners. The governing board of the Lake Buel district also includes one member of the board of selectmen from each of the towns of Monterey and New Marlboro and three members appointed by state officials. The districts may levy special assessments and issue bonds.

## **Road and Maintenance Districts**

The Sherwood Forest Road and Maintenance District and the Becket Woods Road and Maintenance District were created by special acts followed by referendum of the property owners to serve designated areas in the town of Becket. Each is governed by a prudential committee elected by the property owners. Each may set property taxes. The Becket Woods district may issue bonds.

## **Sewer Districts**

Sewer districts are individually established by special acts to provide sewerage facilities. The special acts provide substantially the same provisions as to organization and

operation. An elected board of commissioners governs each district. The boards may fix charges, set taxes (with voter approval) and/or benefit assessments, and issue bonds.

The South Essex Sewerage District board, an exception to the above description, 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**

This corporation was created by special act to redevelop the former naval air station at South Weymouth. It is governed by a board of five directors appointed by the boards of selectmen from the towns of Abington, Rockland, and Weymouth. The corporation may set property and other taxes and may issue bonds.

## **Transportation Areas**

After local referendum, a single city or town, or two or more cities or towns, may establish transportation areas for operation of transit systems. A board of trustees, 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 may issue bonds. Participating cities and towns may be assessed for any deficit. The Greenfield-Montague Transportation area was established under this law.

## **Upper Cape Regional Water Supply Cooperative**

This cooperative was authorized by special act. The town of Falmouth and the water districts of Bourne, Mashpee, and Sandwich were permitted to create and participate in this cooperative. The cooperative is governed by a board of managers consisting of two members appointed by each participating entity. The cooperative may set fees, rates, rents and other charges. The cooperative may, with the approval of two-thirds of the participating entities, issue bonds and levy assessments against the entities.

## **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 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 may issue revenue bonds.

## **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, 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 and two are appointed by the mayor of Boston, plus the secretary of administration and finance and the collector-treasurer of the city of Boston. The authority may fix rates, fees, and charges and issue revenue bonds.

**Massachusetts Health and 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; 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; 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 eight members, seven of whom are appointed by the Governor, plus the secretary of housing and community development. The agency may make mortgage loans, set interest rates, 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 and may issue revenue bonds.

**Massachusetts Turnpike Authority (state)**—This authority was established by special act in 1952 to build, operate, and maintain the Massachusetts Turnpike and the East Boston toll tunnels. Its board consists of five members appointed by the Governor. The authority may fix tolls and charges 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, and three members selected by an advisory board representing local governments in the area, plus 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 may issue revenue bonds.

**Municipal light boards (city or town)**—Any municipality that has established a gas or electric plant may elect a municipal light board to manage the plant. These boards may set rates. The creating municipality provides appropriations and tax levies. A municipal light board may exist along with a municipal gas and electric department.

**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 state department of community affairs. Redevelopment authorities may issue bonds and collect rentals.



Other examples include:

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

Air pollution control districts  
Boston Community Development Foundation  
Commonwealth Corporation  
Commonwealth Health Insurance Connector Authority  
Community Economic Development Assistance Corporation  
Government Center Commission  
Health districts  
Massachusetts College Student Loan Authority  
Massachusetts Commonwealth Zoological Corporation  
Massachusetts Community Development Finance Corporation  
Massachusetts Corporation for Educational Telecommunications  
Massachusetts Development Finance Agency  
Massachusetts Housing Partnership Fund  
Massachusetts Industrial Development Authority  
Massachusetts Legal Assistance Corporation  
Massachusetts Life Sciences Center  
Massachusetts School Building Authority  
Massachusetts Technology Development Corporation  
Massachusetts Technology Park Corporation  
Massachusetts Water Pollution Abatement Trust  
Pollution Liability Reinsurance Corporation  
Quinnebaug and Shetucket Rivers Valley Heritage District and Commission  
Route 3 North Transportation Association  
South Boston Community Development Foundation  
Woods Hole, Martha's Vineyard, and Nantucket Steamship Authority

### **County**

Cape Cod Commission  
Hospitals for chronic diseases

### **Municipal<sup>4</sup>**

Airport commissions  
Beverly Harbor Management Authority  
Boston Water and Sewer Commission  
Cambridge Public Health Commission (also known as Cambridge Health Alliance)  
Conservation commissions  
Drinking water protection districts  
Economic development and industrial corporations—1972 general law and special acts (special acts requiring plan approval by the city council) (city)  
Historic districts  
Holyoke Geriatric Authority  
Industrial development financing authorities

Governments—Individual State Descriptions

Park commissioners, boards of  
Park and recreation commissions (special acts)  
Parking authorities (special acts)  
Public beach districts  
Regional health districts  
Salem and Beverly Water Supply Board  
Veterans' service districts  
Waste disposal facilities financing authorities

### **Town**

Airport commissions  
Baker Hill Road District  
Belmont Housing Trust Inc.  
Bourne Recreation Authority  
Cemetery commissioners, boards of  
Conservation commissions  
Drinking water protection districts  
Land banks (special acts)  
Economic development and industrial corporations—1972 general law and special acts (special acts requiring plan approval by the town selectmen) (town)  
Geriatric Authority of Milford  
Groton Country Club Authority  
Historic districts  
Industrial development financing authorities  
Industrial sewer districts (special acts)  
Kingston Sewer Commission  
Lexington Housing Assistance Board Inc.  
Marion Open Space Acquisition Commission  
Park commissioners, boards of  
Park and recreation commissions (special acts)  
Parking commissions and authorities (special acts)  
Provincetown Pier Corporation  
Public beach districts  
Regional health districts  
Rockland Sewer Commission  
Sewer commissions  
Veterans' service districts  
Waste disposal facilities financing authorities  
Water commissions  
Wellesley Housing Development Corporation  
West Stockbridge Water and Sewer Commission

### **Joint city-town**

Economic development and industrial corporations—1972 general law; also special acts requiring plan approval by the town selectmen (joint)  
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.

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<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.

<sup>2</sup> The Mendon-Upton Library District failed to pass the referendum,  
and the authorizing legislation was subsequently repealed by chapter  
186 of the acts of 2006. The U.S. Naval Shipbuilding Museum Corpo-  
ration, classified as a state dependent agency for the 2002 census,  
was reclassified as a special district for the 2007 census.

<sup>3</sup> The Massachusetts Water Resources Authority, classified as a  
state dependent agency for the 2002 census, was reclassified as  
a special district for the 2007 census. Legislation authorizing the  
Metropolitan District Commission was repealed in 2003. Legisla-  
tion authorizing the Massachusetts Horse Racing Authority also  
was repealed through sunset provisions.

<sup>4</sup> The Pittsfield Civic Authority failed to pass the referendum.  
The Cambridge Public Health Commission (also known as the Cam-  
bridge Health Alliance), classified as a special district for the 2002  
census, was reclassified as an agency of the city of Cambridge for  
the 2007 census.

# Michigan

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Michigan ranks 12th among the states in number of local governments with 2,893 as of October 2007.

## 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.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,775)

The subcounty general purpose governments in Michigan consist of municipal (city and village) governments and 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.

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 (730)

### School District Governments (579)

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

- First class school districts
- General powers school districts

- Local act school districts
- Community college districts

General powers school districts include all of the former types of school districts except the first class school districts. The governing body of a first class school district or general powers school district is an elected board of education. Revenue is derived from a state wide sales tax. The school districts may issue bonds, some of which require voter approval. Local act school districts operate under similar provisions granted by special acts of the state legislature.

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 and, with voter approval, issue bonds.

### Dependent Public School Systems (151)

Public academy schools in Michigan created by a state agency or a school district are considered dependent agencies of the creating government in census statistics.

### 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.

The board of education of a first class school district or other school district 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 (456)<sup>2</sup>

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**

Public Act 7 of 1967, effective 1968, permits 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. This act is known as the Urban Cooperation Act of 1967.

## **Agencies Formed Under Intergovernmental Contracts—1951 Law**

Two or more municipal corporations, including school districts, special districts, and the like, may exercise jointly any power common to them except the provision of public utilities. Such an intergovernmental contract may create a separate legal entity that may or may not be counted as a government. The board of such a legal entity consists of ex officio representatives of the participating governments. The authorized functions and powers are set by the intergovernmental agreement. Authorities established under this law may be known by a variety of names.

In addition, two or more municipal corporations, other than counties, in counties with a population of 1 million or more (Wayne and Oakland Counties) may jointly establish authorities to select single cable television franchises. The creating agreement establishes the nature of the board and delegates the powers. These authorities are counted as governments for census purposes.

## **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. The airport authority board consists of three members appointed by the mayor with the advice and consent of the city council; three members appointed by the Ingham County board of commissioners; and two members from each other county comprising the authority appointed by their respective legislative bodies. The authority board determines its fiscal requirements, which are provided by the participating governments. The participating governments may set and levy ad valorem taxes, with voter approval, on behalf of the airport authority. The authority may also impose ad valorem taxes and may issue revenue bonds. The Capital Region Airport Authority was created under this law.

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. The composition and manner of appointment of the authority's governing body are set forth in the creating resolution. An authority may issue bonds, upon voter approval if so petitioned; levy ad valorem taxes after voter approval; and determine its financial requirements, which are provided by the participating governments. The participating governments may set and levy ad valorem taxes, with voter approval, on behalf of the airport authorities.

## **Community Swimming Pool Authorities**

These authorities may be created by resolution of two or more cities or townships. Each authority is governed by a board consisting of four members appointed by the governing body of the local government with the largest population and one member appointed by each of the other participating governments, plus the superintendent of the board of education. The authorities may set taxes and collect fees. The authorities may issue general obligation limited tax bonds, with voter approval, and revenue bonds.

## **Cooperative Library Boards**

These boards are created by agreement between participating public libraries with the approval of the state legislative council. Each board is governed by representatives appointed by the member libraries. The boards receive state appropriations on a per capita basis and may fix and collect nonresident borrowing fees. The member libraries are required to fund deficits as specified in the agreement.

## **County Water, Sewer, and Sewer and Garbage Disposal Systems**

Any two or more adjoining counties may, by action of their county boards of commissioners, establish a joint entity. The board of such an entity is composed of members of each county's boards of county road commissioners, drain commissioners, and/or boards of public works. The amounts to be contributed by each city, township, or village are determined by contract. The counties may jointly issue revenue bonds to finance these systems. The systems may determine rates, charges, and assessments.

Systems created by a single county are not counted as governments. See Subordinate Agencies and Areas below.

## **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 subject to a backdoor referendum. 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 and, upon petition, voter referendum. The method of selecting the authority governing body is specified in the articles of incorporation. The authorities may set and levy ad valorem taxes upon voter approval. Participating governments may set and levy additional ad valorem taxes to support the authorities.

### **Grand Rapids Kent County Convention Arena Authority**

This 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 one member appointed by each of the participating county boards of supervisory and two appointed by the Governor. The authority may set ad valorem taxes, issue revenue bonds, 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 issue revenue bonds.

### **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. The participating governments may set and levy ad valorem taxes on behalf of the authorities.

### **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 property owners. The authorities may collect fees and charges, determine special assessments, and issue bonds. As of October 2007, no authorities of this type were reported in operation.

### **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. 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. The authorities may set and levy a property tax with voter approval.

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 subject to a backdoor referendum. 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 with voter approval, 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 county board of commissioners of one or more contiguous counties. A board of directors consisting of nine members is appointed by the 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. The board of the Southeastern Michigan Transportation Authority consists of county officials ex officio and representatives selected by the governing bodies of the participating counties.

Metropolitan transportation authorities may fix and collect rates, fares, tolls, and other charges 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 at least one representative appointed by each of the participating governments. In a county with more than 1,500,000 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 750,000. Authorities may set and collect rates, fees, and charges and 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. With voter approval, they may also levy ad valorem taxes and issue general obligation bonds.

In addition, mass transportation authorities, authorities created under the urban cooperation act of 1967 for the purpose of providing public transportation, and some metropolitan transportation authorities may create a public transportation authority under this law.

### **Recreation Authorities**

Two or more counties, cities, villages, townships, or voting districts within a county or municipality may establish a recreation authority. After voter approval of an ad valorem tax, the articles of incorporation are filed with the secretary of state. Each recreation authority is governed by a board of directors; the size of the board and the method of selection are named in the articles of incorporation. The authorities may set ad valorem taxes with voter approval and may issue bonds.

### **Regional Libraries**

The state board for libraries shall develop a plan for the establishment and location of regional libraries throughout the state based on a detailed survey of the needs of the various localities of the state. A region shall include two or more counties. The county boards of supervisors must approve the plan for their counties by resolution. The participating counties appoint the governing board, which may include one supervisor ex officio from each county board. The libraries are funded by local appropriations and may, with voter approval, be funded by tax levies.

### **Soil Conservation Districts**

The state creates these districts on petition and after hearing and referendum. The governing board consists of five directors popularly elected. The districts may require contributions from benefitted landholders. Counties may levy an ad valorem tax, with voter approval, and remit the proceeds of the tax to the conservation district.

### **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
- Garbage or rubbish collection or disposal authorities—1947 law (Act 179 of 1947)
- Sewage disposal, water supply, and solid waste management system authorities—1955 law (aka 1955 Public Act 233)
- Water authorities—1952 law
- Water and/or sewage disposal districts—1994 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, set ad valorem taxes, and issue general obligation bonds.

Metropolitan districts under the 1929 law are created by agreement between two or more cities, villages, 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 ad valorem taxes, issue revenue and mortgage bonds, and collect rates, tolls, and excises. In lieu of levying taxes, the district may prorate expenses to be provided by participating governments.

Garbage or rubbish collection or 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, water supply, and solid waste management 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.

Water authorities under the 1952 law are formed by agreement between any two or more cities, villages, 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 1994 law are created to provide a water supply and sewage disposal system by the state department of natural resources on petition of two or more metropolitan districts, water or sewer authorities, cities, villages, or townships after local referendum. An elected board of directors governs each district. The districts 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 3 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 3 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 district boards include, in addition to the above officials, the chair of the county board of supervisors and the chair of the board of county auditors of each county served. Chapter 21 district boards consist of the director of the state department of agriculture and the drain commissioner of each participating county except in certain counties where the board also includes local appointees. 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 therefore. 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 fix and collect rentals and, in the name of the parent government, issue revenue bonds. Housing commissions may also perform redevelopment functions.

### **Joint water, sewage, and garbage disposal systems—1939 law (county)**

—Under this 1939 law, any two adjoining counties may create a system by resolution to serve within or between cities, townships, or villages. The counties create a joint administrative agency composed of representatives of the county governing bodies. The service charges to be imposed, as well as the contributions to be made by each participating government, are specified by contract. The participating governments may set and levy property taxes to fulfill contract obligations. The counties may issue bonds on behalf of the system.

### **Joint water and sewage disposal systems—1947 law (county, municipal, or township)**

—The question of joint acquisition of a water supply or sewage disposal system serving two or more county, city, village, township, or metropolitan district governments may be submitted to the voters. Each system is governed by a joint board or commission consisting of one representative appointed by each participating government, plus one member selected

by the board itself. By contract, however, the participating governments may agree to have one government administer the system ex officio or each party may operate its own portion of the system. The financing is specified by contract. 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 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. The authority may fix charges and fees, make mortgage loans, and issue revenue bonds.

**Michigan State Housing Development 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, four of whom are appointed by the governor with the consent of the senate, plus three heads of principal departments of the executive branch of the state government. The authority may fix fees and charges, 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  
Medical control authorities  
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  
State Strategic Fund

### County<sup>3</sup>

Building and parking authorities  
Cemetery associations (county)  
Community mental health service boards  
County health districts  
County library boards  
County park and recreation commissions  
County water, sewer, and sewer and garbage disposal systems (created by a single local government)  
Economic development commissions  
Economic development corporations  
Emergency telephone districts  
Empowerment zone development corporations  
Health facilities corporations (county)  
Historic district  
Joint boards or commissions for intergovernmental transfers (county)  
Joint building and parking authorities (county)  
Joint county medical care facilities  
Lake improvement (“inland lake”) districts  
Local hospital finance authorities (county)  
Regional park and recreation commissions  
River management districts (county)

### Municipal<sup>4</sup>

Birmingham Area Cablecasting Board  
Brownfield redevelopment authorities  
Building and parking authorities  
Cemetery associations (municipal)  
Commercial redevelopment districts (municipal)  
Corridor improvement authorities (single municipality)  
Downtown development authorities (municipal)  
Economic development corporations  
Empowerment zone development corporations  
Health facilities corporations (municipal)  
Historic districts  
Joint boards or commissions for intergovernmental transfers (municipal)  
Joint building and parking authorities (municipal)  
Joint environmental management authorities  
Joint fire protection districts  
Joint water supply systems—1945 law

Library boards (municipalities)  
Local development finance authorities (municipal)  
Local hospital finance authorities (municipal)  
Market authorities  
Mass transportation authorities with ex officio boards—1963 law  
Plant rehabilitation and industrial development districts (municipal)  
River management districts (municipal)  
Rural fire protection districts (municipality)  
Tax increment financing authorities  
Technology park districts (municipal)  
Twin City Public Safety Authority

### **Township**

Brownfield redevelopment authorities  
Building and parking authorities  
Cemetery associations (township)  
Commercial redevelopment districts (township)  
Corridor improvement authorities (single township)  
Downtown development authorities (township)  
Economic development corporations  
Empowerment zone development corporations  
Fire assessment districts  
Historic districts  
Joint boards or commissions for intergovernmental transfers (township)  
Joint building and parking authorities (township)  
Joint fire protection districts  
Library boards (townships)  
Local development finance authorities (township)  
Local hospital finance authorities (township)  
Plant rehabilitation and industrial development districts (township)

Resort district authorities  
Rural fire protection districts (township)  
River management districts (township)  
Technology park districts (township)  
Township water supply districts—1941 law

### **Joint county-municipal**

Cemetery associations (joint)  
Joint boards or commissions for intergovernmental transfers (joint)  
Joint building and parking authorities (joint)  
River management districts (joint)

### **Other**

Industrial districts within port authorities are classified as subordinate activities of a port authority and are not counted as separate governments.

School districts also may participate in the creation of joint building and parking authorities.

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

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<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.

<sup>2</sup> The community swimming pool authorities, previously classified as municipal dependent agencies, have been reclassified as special districts for the 2007 Census of Governments. The regional libraries, previously classified as county dependent agencies, have been reclassified as special districts for the 2007 Census of Governments.

<sup>3</sup> The community mental health service boards, classified as special districts for the 2002 Census of Governments, have been reclassified as county dependent agencies for the 2007 Census of Governments. The law authorizing emergency telephone districts stands repealed effective December 31, 2007.

<sup>4</sup> Corridor improvement authorities may be created under the Urban Cooperation Act of 1967, in addition to formation by single municipalities or townships.

# Minnesota

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Minnesota ranks 8th among the states in number of local governments with 3,526 as of October 2007.

## 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 (2,642)

The 2,642 subcounty general purpose governments in Minnesota comprise 854 municipal (city) governments and 1,788 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 cities, but not all, exist within township areas.

## Township Governments (1,788)

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 (341)

### School District Governments (341)

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 (special acts)

An elected board administers each school district of the above three types. School districts may levy school taxes and issue bonds. The Pine Point School, part of Pine Point School District, is administered by the White Earth Reservation Tribal Council under special legislation.

### Dependent Public School Systems (0)

Minnesota has no dependent public school systems.

### Secondary Cooperative Facilities Districts

These districts operate joint schools. The districts are created by a joint powers agreement between two or more school districts. A board consisting of representatives of the member school district boards governs each district. The districts may levy a property tax and issue general obligation bonds with voter approval. The districts are classified as dependent activities of their member school districts.

### 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
- Service cooperatives
- Vocational centers (cooperative centers for vocational education)

Area learning centers to provide vocational education to secondary school pupils with special needs may be established by a school district either alone or in cooperation with other public or private entities. For census purposes,



they are not counted as separate governments, but are joint educational service agencies of the school districts they serve.

Education districts to provide educational and school support services to participating school districts may be established by agreement between four or more school districts. A board of appointed representatives of the participating school districts governs each education district; these representatives serve at the pleasure of the school district they represent. Education districts may levy ad valorem taxes and issue bonds after voter approval. School districts may pair up, as enhanced pairing districts, to certify some tax levies jointly and to perform other functions jointly. Education districts 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 to provide technical colleges or special education. A joint board consisting of appointed representatives of each participating school district governs each intermediate school district. These districts may levy ad valorem taxes and issue bonds. They are not counted as separate governments.

Regional management information centers may be formed by two or more independent, special, or common school districts. The districts provide a computer based financial management accounting system to school districts, utilizing regional or other computing facilities. They are not counted as separate governments.

General law, under the state education code, authorizes service cooperatives, which serve all forms of local government with planning and regional services and programs. Service cooperatives formed under general law, rather than under the Joint Powers Act, 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 (456)**

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**

These agencies 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, and charges; issue bonds; and, with approval of the municipalities served, 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. Each district hospital board consists of one member elected from each constituent government, plus one member elected at large. The boards may collect charges for services, levy taxes, and with voter approval, issue revenue and general obligation bonds.

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 county, other than counties that have an authority established by special act. Establishment requires a resolution of the respective governing body and a public hearing.

Multicounty authorities may also be established by two or more cities or counties. 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 and fix and collect rentals. A special benefit property tax may be levied with the approval of the establishing government.

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.

### **Joint Cable Communications Commissions**

Two or more counties, cities, or towns may form a joint cable communications commission by ordinance or resolution. Each commission consists of two representatives from each member government; one of the two representatives must be a member of the local governing body. The commissions grant franchises and set rates.

### **Joint Powers Airport Boards**

These boards may be created by agreement by two or more municipalities; the state and one or more municipalities; one or more municipalities and any other state; or, with the approval of the federal government, the state of Minnesota, and Canada. The boards are appointed by the participating governments. The participating governments levy taxes and issue bonds to provide funding per the agreement.

### **Joint Powers Boards**

Two or more local governments or other political subdivisions of the state may jointly exercise any power common to them. Federal and state governments also may participate in such agreements. The agreement may create a board; the composition of such a board is specified in the creating agreement. The functions performed by and the powers granted to these joint powers boards are spelled out in the creating agreement. Joint powers boards may receive contributions from participating governments and, if the agreement so provides, fix charges and issue revenue bonds. Joint powers boards are known by a wide variety of names.

Community correction boards are created pursuant to the Joint Exercise of Powers Act; however, legislation limits the creation of these entities to one or more contiguous counties having an aggregate population of 30,000 or more. These boards have an advisory board in addition to the governing board.

Regional radio boards also are created pursuant to the Joint Exercise of Powers Act; however, legislation requires that these agreements may be created only by two or more counties or a city and one or more counties and that the counties must be within the statewide radio board’s project

plan. Legislation also provides specific requirements for the board’s composition.

### **Mental Health Collaboratives**

State laws authorize two types of mental health collaboratives: family services collaboratives and children’s mental health collaboratives. In most cases, the two types of collaboratives are integrated. These entities are formed by combinations of public entities, and also private entities that form an agreement. The collaboratives are governed by representatives of the member agencies. The agreement specifies member contributions.

### **Metropolitan Airports Commission**

This commission was created by special legislation to provide, operate, and maintain airports in the Minneapolis-St. Paul area. The commission consists of the mayors of Minneapolis and St. Paul, plus 13 additional members (including the chair) appointed by the Governor. The commission may set rates, collect fees and rents, levy ad valorem taxes, and issue revenue bonds.

### **Metropolitan Mosquito Control District**

The special act establishing this district designates the participating counties. The district is governed by a commission composed of members of the Boards of County Commissioners from each of the participating counties. The district may levy ad valorem taxes. In addition, participating counties may levy ad valorem taxes on behalf of the district.

### **Metropolitan Radio Board**

This board converted to a regional radio board in 2004. Regional radio boards are described under Joint Powers Boards.

### **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, of which at least five directors represent the participating cities, governs each agency. The agencies may charge rents, rates, and other fees and may issue revenue bonds. No municipal gas agencies were reported in operation in October 2007.

## **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 park and recreation board of a first class city also may participate in establishing a municipal power agency. 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 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 Boards of County Commissioners following petition of voters or resolutions adopted by a 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.

Single-county park districts created under this law 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 park district commissioners governs each district. The district may fix charges, issue revenue bonds, and with voter approval, issue general obligation bonds. The district may also determine the amount to be contributed by each participating government; these funds are raised by the local governments through property taxes. The Three Rivers Park District was established under this law to provide park facilities in Hennepin County.

## **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 development region. 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 levy property taxes.

## **Regional Public Library Districts**

Regional public library districts may be established in the areas of the Great River Regional Library System and the East Central Regional Library System. These districts are governed by boards consisting of elected directors, and in some cases include ex officio members of the governing

bodies of the participating counties. The districts may levy 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. Cities and towns may organize a regional railroad authority if the county in which they are located declines to do so. 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 authorities may charge fees and rentals and issue revenue bonds; with voter approval, the authorities 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 issue revenue bonds.

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 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. A board of directors elected by persons and corporations party to contracts for water with the district governs each

district. The districts may impose service charges and issue revenue bonds.

### **St. Cloud Metropolitan Transit Commission**

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.

### **Sanitary Districts**

Sanitary districts may be established by the Minnesota Pollution Control Agency upon 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 districts may fix service charges; set ad valorem taxes and special assessments; and issue bonds. Similar provisions apply to the Western Lake Superior Sanitary District and Cross Lake Area Water and Sanitary Sewer District, which were established by 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 each district. The districts may fix service charges; levy ad valorem taxes and special assessments; and issue bonds.

### **Soil and Water Conservation Districts**

Soil and water conservation districts are created by the state soil and water conservation board upon petition of landowners and after public hearing and referendum. An elected board of supervisors governs each district. The board may require contributions from benefited landowners. In addition, the county may levy ad valorem taxes and issue bonds for the benefit of a district.

### **Solid Waste Management Districts**

Solid waste management districts may be established by the commissioner of the Minnesota Pollution Control Agency following petition from the 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 districts may charge fees and issue revenue bonds. The districts may levy property taxes and issue general obligation bonds if the participating counties agree to permanently delegate this power.

### **Watershed Districts**

These districts provide flood control, reclamation, water supply, sewerage, drainage, and soil and water conservation. General law authorizes the state board of soil and

water resources to establish watershed districts upon petition of landowners or participating local governments after public hearing. The governing body is a board of managers, appointed by the county boards of commissioners. The district boards may levy special benefit assessments and ad valorem taxes, impose storm water charges, and issue revenue bonds. The participating counties are statutorily required to pay a share of projects and may levy taxes and issue bonds for such purpose.

### **Watershed Management Organizations**

Watershed districts that are wholly within the area over which the Metropolitan Council has jurisdiction or that were created under the Joint Powers Act are watershed management organizations. The organizations are governed by a board as specified by the watershed district law or the Joint Powers Act. Watershed management organizations may levy property taxes and issue bonds. Participating local governments are required to fund apportioned costs.

### **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, an asterisks (\*) 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.

**Metropolitan Council (state)**—The Metropolitan Council was created by a special act primarily to coordinate planning and development, and 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.

**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 Minnesota



Office of Higher Education and eight 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- and moderate-income housing and related improvements. A board of seven members governs the agency; the board consists of six members appointed by the governor with the consent of the senate, plus the state auditor. The agency may set fees and charges, 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 appointed by the city council governs each authority, except where special acts specify otherwise. Contiguous first class cities may establish joint port commissions. Port authorities may levy ad valorem taxes and may fix rates, fees, and charges. The city council may levy additional taxes and issue bonds, at its discretion, for port authority needs. The port commission may issue revenue bonds, and with city approval, may issue general obligation bonds. Industrial development districts within port authorities are classified as dependent agencies of the establishing authority and are not counted as separate governments.

Other examples include:

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

Lake Superior Center Authority  
Minnesota Agricultural and Economic Development Board  
Minnesota Pollution Control Agency  
Minnesota Public Facilities Authority  
Minnesota Technology Inc.  
Mississippi River Parkway Commission  
Northern Technology Initiative Inc  
Rural Finance Authority  
St. Paul Landmark Authority  
Wildfire protection districts

#### **County**

Benson/Swift County Hospital District  
Community public health boards  
Cook County and Grand Marais Joint Economic Development Authority  
County water and sewer districts  
Drainage authorities (county and judicial ditches)  
Emergency medical services special taxing districts  
Hennepin Healthcare System Inc.  
Human services boards

Joint powers boards of health  
Koochiching County Economic Development Commission  
\*Lake improvement districts  
Minnesota Ballpark Authority  
Mississippi Headwaters Board  
Park commissions  
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

#### **Municipal**

Chisholm/Hibbing Airport Authority  
City development districts  
City library boards (first class cities)  
City-school district library boards (first class cities)  
Duluth Airport Authority  
Duluth Transit Authority  
Economic development authorities and districts  
Emergency medical services special taxing districts  
Housing and redevelopment authorities with ex officio boards  
Joint powers board of health  
Lake Minnetonka Conservation District (in Hennepin County)  
Local public health boards  
Minneapolis Community Development Agency  
Municipal redevelopment agencies  
Neighborhood revitalization policy boards (first class cities)  
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**

Emergency medical services special taxing districts  
Road districts (in areas having organized township governments)  
Special fire protection districts  
Subordinate service districts

#### **Joint municipal-township**

Joint East Range Economic Development Authority (St. Louis and Lake Counties)



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.

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<sup>1</sup> The Greater Minnesota Corporation was renamed Minnesota Technology Inc.

# Mississippi

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Mississippi ranks 29th among the states in number of local governments with 1,000 active as of October 2007.

## 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.

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 county boards of 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 (3):

- 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 board of Supervisors and two members appointed by the county board of education, 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

Regional education service agencies may be established by the agreement of 12 or more public school districts. The superintendents of the participating school districts elect a board of directors from among themselves. These agencies are classified as joint agencies of the participating school districts and are not counted as separate governments.

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, tolls, 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.

### **Flood Control Districts**

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.

### **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.

### **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.

### **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 at least 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 board consisting of representatives of member governments governs the authority. The authority may fix fares and other charges and issue bonds.

### **Municipal Gas Authority of Mississippi**

This authority to provide for the distribution of gas was created by resolution of the state utility commission on approval and resolution of member 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 entity is now classified as a subordinate agency of the state of Mississippi.

### **Pearl River Basin Development District**

This entity is now classified as a subordinate agency of the state of Mississippi.

### **Pearl River Valley Water Supply District**

This entity is now classified as a subordinate agency of the state of Mississippi.

### **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.

### **Public Water Authorities**

State legislation permits nonprofit companies engaged in the sale, transmission, and distribution of water to convert to public water authorities. These authorities are governed by boards elected by the water users. The authorities may issue bonds.

### **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 set and 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 set and 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**

Authorizing legislation for the Southern Regional Wastewater Management District was repealed the 2006 session.

### **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.

### **Utility Authorities and 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 authorities and districts have been individually authorized by special acts:

- DeSoto County Regional Utility Authority
- Diamond Lakes Utilities and Improvements District
- Five Lakes Utility District
- Hancock County Utility Authority
- Harrison County Utility Authority
- Horn Lake Creek Basin Interceptor Sewer District
- Jackson County Utility Authority
- Madison County Wastewater Authority
- Pattison Sewer District
- Pearl River County Utility Authority
- St. Catherine Creek Utility Authority
- Southgate Sewer District
- Stone County Utility Authority
- 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**

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 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 board of supervisors are required to levy to pay for the bonds. If authorized in the creating resolution, the 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 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, an asterisks (\*) 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 Biloxi, Greenville, Natchez, and Vicksburg**—In the cities of Biloxi, 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**

Educational building corporations  
Magnolia Capital Corporation  
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  
Pat Harrison Waterway District  
Pearl River Basin Development District  
Pearl River Valley Water Supply District  
State port authorities (Port of Gulfport and Yellow Creek Inland Port)  
Tombigbee Valley Authority

#### **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  
Neshoba County Industrial Development Authority  
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 district 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  
Tourism commissions (lacking autonomy)  
Zoological park and garden districts

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

Airport authorities (municipal)  
Business improvement districts  
Capital City Convention Center Commission  
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  
Recreational districts (certain municipalities)  
Redevelopment authorities

Storm water management districts  
Subdistricts of drainage districts (municipal)  
Tourism commissions (lacking autonomy)

### **Joint city-county**

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  
Harrison County Wastewater and Solid Waste Management District  
Highway and street revenue bond authorities (city-county)  
Natchez-Adams County Development Authority  
Philadelphia-Neshoba County Museum Council  
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 provisions of county services. The Metro Recreational Highway Authority is a planning organization.

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<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.

<sup>2</sup> Authorizing legislation for local improvement taxing districts in Jackson has been repealed.

# Missouri

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Missouri ranks sixth among the states in number of local governments with 3,723 as of October 2007.

## 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, except for five Classification 4 counties
- 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 (1,264)

The 1,268 subcounty general purpose governments consist of the 944 municipal (city, town, and village) governments and the 324 township governments.

## Municipal Governments (952)

Municipal governments are the cities, towns, and villages. Cities having 5,000 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. Currently, 29 cities have done so. In addition, prior to the adoption of the Constitution of 1875, several special legislative charters were enacted. Currently, six cities still operate under such charters. The other cities and towns are divided into the following classes based on their population at the time of incorporation:<sup>2</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 exist within township areas (see “Township Governments” below), except for the city of St. Louis.<sup>3</sup>

## Township Governments (312)

Counties of the third and fourth classes may have township governments. Township governments exist in 22 of the 114 counties. Townships in the other 92 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 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

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, as authorized by 1961 legislation, are also counted as governments. Such a district is established upon petition of voters or of a school district operating a college after referendum. An elected board of trustees governs each junior college district. Junior college districts may levy ad valorem taxes and issue bonds.

Legislation also provides that special school districts for handicapped children may be established by petition of voters to the state board of education after 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 operate a junior college.

### **SPECIAL DISTRICT GOVERNMENTS (1,809)**

Missouri 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**

Districts to provide ambulance service in rural areas, excluding counties that have a population of 400,000 and had not formed an ambulance districts prior to August 1, 1998, may be established by the county commission on petition of voters and after public hearing and local referendum. In St. Louis County these districts may be formed by fire protection districts. An elected board of directors governs each district. The district may impose charges, levy ad valorem taxes, and after voter approval, 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 establish policies for sewage and drainage facilities and coordination of streets and highways, recreation facilities, parking facilities, etc. in municipalities served. The governing body is a board of commissioners (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.

#### **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, issue revenue bonds, and upon voter approval, levy ad valorem taxes.

#### **County Joint Recreational Lake Authority**

This authority to construct, operate, and maintain recreational lakes and related facilities in Cape Girardeau and Bollinger Counties was established by a 1990 special act. An elected board governs the authority. The authority may charge fees and rents, receive state and local

appropriations, use tax increment financing, issue revenue bonds, sell water, and after voter approval, levy a sales tax.

### **County Land Trusts**

This trust to administer and sell tax delinquent lands in St. Louis city and St. Louis County was created by an act of the legislature. A board of three appointed trustees governs the trust, of which one each represents St. Louis County, St. Louis city, and the largest school district in the St. Louis area. The trust may receive revenue from land rentals, leases, and sales.

### **County Library Districts**

Districts of this type are now listed below under “Library Districts.”

### **Drainage Districts**

Missouri statutes authorize the following types of drainage districts:

**Drainage districts**—Drainage districts are created by the circuit court upon 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 court, however, are not counted as separate governments. See “Subordinate Agencies and Areas” below.

**Mine drainage districts**—The circuit court, upon 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 accept local and federal grants and appropriations.



## **Exhibition Center and Recreational Facility Districts**

Districts, to fund, maintain, and operate exhibition centers and recreational facilities, may be created by the governing body of counties of certain populations, on petition of landowners after a hearing. A board of trustees appointed by the governing bodies of member counties governs each district. Districts may issue bonds and, upon voter approval, may impose a sales tax.

## **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 of fewer than 400,000 inhabitants by the county commission upon 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 on resolution of municipal or county governing bodies upon petition of taxpayers. 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.

## **Interstate Bridge Commissions**

Laws authorizing interstate bridge commissions were repealed in 1995.

## **Jackson County Sports Complex Authority**

This authority was 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 rents, receive contributions and appropriations, and issue bonds.

## **Joint Municipal Utility Commissions**

These commissions are created by contract between municipal governments, public 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.

## **Law Enforcement Districts (Camden County)**

Law enforcement districts may be formed in Camden County by the county circuit court on petition of voters after a hearing. An elected board of directors governs each district. Districts may receive funds from any source, borrow money, and upon voter approval, impose ad valorem taxes.

## **Levee Districts**

Missouri statutes provide two alternative methods of establishing levee districts: by petition to the circuit court; or by resolution of the county commission. 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 by petition of a city library to the county governing body. The petitioning city library must meet specified population and tax rate requirements. County library districts are created by the county commission on petition of voters 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.

A board appointed by the governing bodies of the cities or counties served governs each of these types of library districts. These districts may levy ad valorem taxes with

voter approval, accept state and federal contributions, and issue bonds.

### **Metropolitan Park and Recreation Districts**

Districts may be formed in St. Louis County, or any county within the standard metropolitan statistical area of St. Louis County, after a referendum. The governing body of each district consists of members appointed by the executive of participating counties. A district may establish and collect charges and fees and may issue bonds. The governing body of any county located within such a district may impose a sales tax authorized by voters during the creating election of the district.

### **Metropolitan Zoo District (Springfield)**

This district was not reported in operation as of 2007.

### **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 are appointed by the chief executive officer of St. Louis County, governs the district. The district may levy ad valorem taxes and issue bonds upon voter approval. 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 is established by ratification of a compact by Missouri and Kansas and after petition by voters or resolution of the governing body of the county or counties to be served. A board of commissioners appointed by the counties to be served governs the district. The district may impose fees and rents, and after voter approval, may issue revenue bonds and 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 upon petition of voters, followed by a public hearing and local referendum. 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 state 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. 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 accept funds and grants and, after voter approval, levy a hotel-motel sales tax.

### **Regional Recreation Districts**

Regional recreation districts may be created by the county governing body on petition of residents after a public hearing and referendum. Districts of this nature may not be formed in St. Louis, Greene, St. Charles, and Cole Counties and St. Louis City. A board of directors appointed by the county executive, except if such a district is organized in Clay County where the board is elected, governs each district. A district may issue general revenue bonds and, upon voter approval, levy and collect sales taxes.

### **Road Districts**

Missouri statutes authorize the following types of road districts:

**Benefit assessment special road districts**—There are two laws (one applicable to counties with township organization, the other to counties not having township organization) authorizing this type of road district. Both laws provide for creation of these districts by the county commission on petition. 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 Clay and Platte Counties 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 fewer than 100,000 population within its area and may not exceed 8 miles. A board of commissioners appointed by the mayor, the city council, and the county commission, and is later elected, 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 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 is 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; and issue revenue bonds. The governing body of the county that created the authority may, upon voter approval, impose a hotel tax on behalf of the authority.

### **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, after voter approval), and issue bonds.

### **Sewer Districts**

A 1961 law provides that sewer districts may be established in class 2 counties by the circuit court upon petition of voters 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 voters 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 state soil and water districts commission upon 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.

Watershed subdistricts to provide watershed protection and flood control may be established upon petition of landowners 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 upon petition of voters and after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes.

### **Theater, Cultural Arts, and Entertainment Districts**

Theater, cultural arts, and entertainment districts may be established in any county or city, town, or village within such a county that meets certain population and governance requirements. Districts may be formed through resolution of the governing body of a county, city, town, or village, or by the circuit court, on petition of voters, after a hearing and referendum. A board of directors appointed by the mayor or chairman with consent of the governing body governs each district. A district may issue bonds and, upon voter approval, impose a sales tax.

## Tourism Community Enhancement Districts

Tourism community enhancement districts are created on ordinance by the governing body of the county, city, town, or village in the Branson area, upon petition of the voters and after a hearing. The district is governed by a board of seven directors, selected by both the governing bodies of the city, town, or village and the county that collected the largest and second largest amount in retail sales taxes. The district may accept gifts, grants, loans, or contributions, and upon voter approval, may impose a sales tax. The Branson/Lakes Area Tourism Community Enhancement District was created under this act.

## Transportation Development Districts

Districts to develop highway, water, air, railroad, and transit facilities are established upon 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, tolls and fees, and after voter approval, and may issue bonds.

## Water Conservancy Districts

These districts may be created by the circuit court in any city with fewer than 450,000 inhabitants and any county not containing such a city, upon petition of residents and referendum. A board of trustees with six members elected and two appointed by the governor with consent of the senate governs each district. The district may levy ad valorem taxes, charge fees, and upon voter approval, issue general obligation bonds.

## Water Supply Districts

Metropolitan water supply districts or public water supply districts are created by the circuit court on petition of voters after hearing and local referendum. An elected board of directors governs each district. The district may fix rates and charges for services, determine the amount of ad valorem taxes to be levied, and upon voter approval, issue bonds.

## SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations 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 and to promote innovative technology in higher education. A board of seven members, five of whom are appointed by the governor with the consent of the senate, 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.

### 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 Investment Trust
- Missouri Propane Gas Commission
- Missouri Public Entity Risk Management Fund
- Missouri Rail Facility Improvement Authority
- Second State Capitol Commission
- 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

Economic stimulus authorities (St. Louis)  
Homeless assistance programs (Jackson, St. Charles, and St. Louis Counties)  
Industrial development corporations and authorities  
Neighborhood improvement districts (county)  
Port authorities (single county)  
Regional jail districts  
Regional taxicab districts (St. Louis)  
Senior citizens' services boards  
Sewer districts in counties having 500,000 to 700,000 population (Jackson County)  
Sheltered workshop boards  
Solid waste management districts

### **Municipal**

Business districts  
Community improvement district  
Economic stimulus authorities (municipal)  
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 with more than 400,000 population  
Port authorities (single city)  
Sheltered workshop boards (St. Louis city)  
Tax increment financing commissions

### **Township**

Common road districts (township)

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

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<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.

<sup>2</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>3</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.



# Montana

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## MONTANA

Montana ranks 26th among the states in number of local governments with 1,273 as of October 2007.

### COUNTY GOVERNMENTS (54)

The entire area of the state is encompassed by county government, except for Anaconda-Deer Lodge County and Butte-Silver Bow County, which are counted as municipal governments in census statistics.<sup>1</sup> Counties with county government, the governing body is called the board of county commissioners. Counties are divided into seven classes according to assessed valuation. Counties may operate under home-rule powers as charter governments.

### SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (129)

#### Municipal Governments (129)

Municipal governments are the cities and towns. They are divided into the following classes according to population size:

- First class—10,000 inhabitants or more
- Second class—5,000 to 9,999 inhabitants
- Third class—1,000 to 4,999 inhabitants
- Towns—300 to 999 inhabitants

Cities with between 9,000 and 10,000 in population may choose, by resolution of the city council, to be either first or second class; cities with between 5,000 and 7,500 in population may choose, by resolution of the city council, to be either second or third class; and cities and towns with between 1,000 and 2,500 in population may choose, by resolution of the governing body, to be either cities or towns. Municipalities may operate under home-rule powers as charter governments.

#### Township Governments (0)

Montana has no township governments, although the term “township” is applied to certain geographic subdivisions for the election of some county government officers.

### PUBLIC SCHOOL SYSTEMS (332)

#### School District Governments (332)

The following types of school districts 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. 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. A high school district is 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) for which they serve.

Each elementary district with the same district boundaries as a high school district is required to attach to the high school district to form a K–12 school district. The K–12 school districts have elected boards and powers similar to those of county high school districts. Under certain circumstances a high school district may be created for the sole purpose of converting an elementary school district into a K–12 school district.

In addition, any county high school may be unified with the elementary district where the county high school building is located to establish a unified school system with a unified board of trustees. These districts are formed after referendum.

Community colleges are operated by community college districts. These districts are established upon voter petition to the state board of regents and after referendum. An elected board of trustees governs each district. Community college districts may levy taxes and issue bonds.

#### Dependent Public School Systems (0)

Montana has no dependent public school systems.

#### Other Educational Activities

The full service education cooperatives (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 and are not counted as separate governments.

The governing body of an elementary school district, high school district, county, or municipality not within a community college district may designate itself a community college service region for the purpose of levying a property tax to finance services from a community college district. These regions are not counted as separate governments.

## **SPECIAL DISTRICT GOVERNMENTS (758)**

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, upon 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, and require contributions from landowners benefited by district activities.

### **Conservancy Districts**

Conservancy districts to provide water conservation and flood control facilities are established by the district court upon 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 upon voter approval, issue bonds. These districts may also be called “flood control districts” or “dike districts.”

### **County Park Districts**

These districts are created by resolution of the county governing body upon voter petition and after public hearing. The districts may serve an entire county, part of a county, or territory in more than one county. The districts are governed by at least three commissioners who are popularly elected. The districts may set property taxes and fees and may issue bonds.

### **County Water and Sewer Districts**

County water and/or sewer districts may serve one or more counties, a portion of a city or county, a portion of a city and county, or any combination of these. Districts may be created by the board of county commissioners upon petition of the voters or property owners after hearing and referendum. The district governing body is a board of directors of three or five members that is popularly elected; corporations owning real property in the district are entitled to one vote. In addition, the mayor of

each municipality in the district appoints one additional member and the board of county commissioners appoints one member from any unincorporated territory within the district. The districts fix rates and charges for services and levy assessments on lands benefited by the district. With voter approval, the districts may issue revenue and general obligation bonds. The county commissioners are required by law to levy property taxes to pay for any bond deficits.

### **Drainage Districts**

Drainage districts are created by the district court upon 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 resolution of the county commissioners upon petition of property owners and after 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 boards may issue special obligation bonds. The county commissioners set the rates and assessments needed to raise the revenues required by the district.

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**

County governing bodies may establish housing authorities by resolution upon petition of county residents and after a public hearing. A municipality may be included in the county housing authority if the voters approve. A board of commissioners appointed by the county commissioners governs each authority. Housing authorities may issue bonds and may fix rents and charges.

Municipal governing bodies may establish housing authorities upon petition of municipal residents and after public hearing and referendum. Other municipalities may participate after passage of a resolution by the governing body. The authorities are each governed by a board of seven commissioners appointed by the mayor. Housing authorities may issue bonds and fix rents and charges.

## **Irrigation Districts**

Irrigation districts are established by the district court upon 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. Districts organized under earlier laws operate under the provisions of this law.

## **Joint Solid Waste Management Districts**

Joint solid waste management districts may be created by resolution of two or more boards of county commissioners. A board of directors, appointed by the county commissioners governs each district. Each county commission appoints one county commissioner, one representative for each incorporated city or town, one representative of each county or city board of health, and any other representatives agreed to by the participating counties. In addition, municipalities that contract for services and are not located in a participating county may be represented on the board. The districts may issue bonds and may set service charges. The counties are required to levy property taxes to service the bonds. These districts may also be known as “joint refuse disposal districts.”

Solid waste management districts created by a single county, which may include municipalities in the district, are not counted as separate governments. See “Subordinate Agencies and Areas” below.

## **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, either 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, and issue bonds. The creating government is required by law to levy ad valorem taxes to pay for any bond deficits. Similar provisions apply to regional port authorities, which serve two or more local 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 issue revenue bonds.

## **Public Cemetery Districts**

Public cemetery districts are created by county resolution upon landowner petition and after a public hearing and referendum. A board of trustees appointed by the board of

county commissioners governs each district. The districts may determine the amount of revenue to be raised from ad valorem taxes.

## **Public Hospital Districts**

These districts are established by the board of county commissioners upon petition of property owners after public hearing and referendum. An elected board of trustees governs each district. The districts may collect rates for services, issue bonds, and determine the amount of revenue to be raised from ad valorem taxes.

## **Public Library Districts**

Public library districts are created upon voter petition or resolution of the county governing body and after public hearing and referendum. A popularly elected board of trustees governs each district. The districts may levy property taxes.

## **Railway Authorities**

County rail authorities may be created for the preservation and improvement of abandoned rail lines for future use. The authorities are created by resolution of the county board of commissioners after a public hearing. Each authority is governed by a board of directors appointed by the board of county commissioners. The authorities may levy an ad valorem property tax with voter approval and may fix and collect fees and charges for services. The authorities may issue bonds.

Regional rail authorities may be created by two or more counties. The directors are appointed jointly by the participating counties. The regional rail authorities operate under the same revenue provisions as the county rail authorities.

## **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 and impose service charges. In addition, participating municipalities shall and participating counties may levy ad valorem taxes to meet fiscal needs as certified by an authority. Joint airport boards are similarly established.

## **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 the passage of ordinances, resolutions, or other appropriate action. The authorities are governed by a board with a minimum of three members that includes at least one representative for each member government. Authorities may fix rates

and charges, as specified in the agreement, and may issue revenue bonds.

### **Resort Area Districts**

These districts serve portions of one or more counties. The creation of these districts is initiated by voter petition followed by a public hearing, referendum, and county resolution. Each district is governed by a board of popularly elected directors. The districts receive a voter-authorized resort tax and may issue bonds.

### **Television Districts**

Television districts construct, operate, and maintain television translator stations. These districts may include a part or all of any county, or may include areas in more than one county, and may include any municipality located within such county or counties. The districts are created by the board of county commissioners upon petition of voters and after public hearing and referendum. A board of trustees appointed by the board of county commissioners governs each district. The districts may levy ad valorem taxes and issue bonds.

### **Urban Transportation Districts**

Urban transportation districts are established upon voter petition to the county clerk and after hearing and referendum. The district is governed by a transportation board; the county commissioners and the governing bodies of each city or town included, or partially included, in the district determine if the board is elected or appointed. The districts may levy ad valorem taxes and issue revenue and general obligation bonds.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations 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, an asterisk (\*) 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 low-income

housing. The board consists of seven members appointed by the governor with the consent of the senate. The board may collect interest, fees, and charges; make mortgage loans; and issue revenue bonds.

Other examples include:

### **State**

- Forest fire protection districts
- Montana Agricultural Loan Authority
- Montana Board of Investments
- Montana Facility Finance Authority
- Montana Higher Education Student Assistance Corporation

### **County**

- Aerospace transportation and technology districts (county)
- Business improvement districts (county)
- County airport authorities
- County building commissions
- County boards of health
- County museum districts
- County board of park commissioners
- 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 library boards of trustees (county)
- Road districts
- Road improvement districts—1989 law
- Rodent control districts
- Rural improvement districts
- Solid waste management districts (created by county)
- Technology districts (county)
- \*Weed control and weed extermination districts

### **Municipal**

- Aerospace transportation and technology districts (municipal)
- Business improvement districts (municipal)
- City parking commissions
- Fire hydrant maintenance districts
- Industrial districts

Local water quality districts (consolidated city-counties)  
Multijurisdictional service districts (municipal)  
Municipal airport authorities  
Municipal park commissions (cities of the first and second class)  
Park maintenance districts  
Public library boards of trustees (municipal)  
Special improvement districts  
Technology districts (county)  
Urban renewal agencies

### **Joint city-county**

City-county boards of health  
Public library boards of trustees (joint)

Multijurisdictional service districts (joint)  
Transportation improvement authorities

### **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.

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<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.



# Nebraska

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Nebraska ranks 14th among the states in number of local governments with 2,659 as of October 2007.

## 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.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (984)

### Municipal Governments (530)

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 the village class.

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. Municipal counties may be created on joint resolution by participating governing bodies or on petition of voters after a hearing and referendum. 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 October 2007, there were no municipal county governments.

### Township Governments (454)

Township governments exist in 28 of the 93 counties. Within these 28 counties, township governments do not cover the entire area of the counties: some cities, but not all, exist outside the area of any township.

Three elected officials—the assessor, the chairperson of the board, and the treasurer—compose the township board.

## PUBLIC SCHOOL SYSTEMS (288)

### School District Governments (288)<sup>1</sup>

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

- Class II—population of fewer 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. School districts may levy local ad valorem school taxes and borrow money.

A system of six community college areas exists 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. Two or more Class II or Class III school districts participating in an interlocal agreement may temporarily, for a minimum of three years, or permanently merge into unified school systems. Unified schools systems are governed by a board consisting of members from participating school boards. All participating school districts maintain a separate legal existence but share resources.

### Dependent Public School Systems (0)

Nebraska has no dependent public school systems.

## SPECIAL DISTRICT GOVERNMENTS (1,294)

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; 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 after a hearing. An elected board of trustees governs each district. The districts may levy ad valorem taxes.

### **Community Building Districts**

Districts to provide buildings for various community enterprises and activities are established by the county board on 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.

### **County Fair Boards**

In counties with fewer than 125,000 in population, elected fair boards may be created. These boards are created by county resolution after a referendum if voters so petition. The elected boards may issue bonds and set a special tax.

County fair boards created under other laws or county fair boards that are appointed by county boards are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **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 the filing of articles of association by landowners and after hearing, or by the county clerk on petition and after referendum. An elected board of supervisors governs each district formed by a district court. Districts formed by the county clerk are governed by an elected board of directors. The districts may issue bonds and levy special benefit assessments. Districts formed by a district court may additionally levy taxes. Since 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 a hearing and referendum. An elected board of trustees governs each district. The district may levy an annual tax, make special benefit assessments, and after voter approval, may issue bonds.

### **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 board on petition of landowners and after a hearing and referendum. Districts must include a minimum value of \$8,600,000 in taxable property. An elected board of directors governs each district. The districts may fix and collect rates, levy a tax and set an additional annual ad valorem tax, which the county collects after voter approval. Districts may, upon voter approval, issue bonds.

All hospital districts must be established in counties with populations of not less than 20,000, unless the district encompasses the entire county.

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 Agencies**

Local housing agencies may be established by the governing body of any city or county upon resolution. Regional housing agencies may be established by two or more cities, two or more counties, or any combination of cities and counties by a joint resolution. Each housing agency is governed by a board of commissioners appointed by the creating governments. The agencies may issue bonds and establish rents.

### **Irrigation Districts**

The county board, on petition of landowners, may create irrigation districts after a hearing and referendum. Districts are divided into three or, contingent on size, more divisions. An elected board of directors, one from each division, governs a district. The districts may levy property taxes, issue bonds, fix rates and charges for water, and after a hearing, levy special assessments. 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 created under this law provide electric power, sewerage and solid waste disposal, and water distribution services. The agencies may be established by ordinance of the participating municipal governments. 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 agencies may fix rates, rents, fees, and charges and issue revenue bonds.

### **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 member governing bodies and 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 authorities 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; and determine the amount of taxes to be levied for its purposes. The Omaha Metropolitan Transit Authority was established under this law.

### **Metropolitan Utilities Districts**

Nebraska law provides that a metropolitan utilities district exists when a city of the metropolitan class and one or more adjacent municipalities, sanitary and improvement districts, or unincorporated areas are served in whole or in part by a common utilities system controlled by a single corporate public entity. An elected board of directors governs the district. The district may levy ad valorem taxes, fix rates, and issue bonds. The Omaha Metropolitan Utilities District was formed under this act.

Public utility districts established by a 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. An elected board of directors governs each natural resources district. The districts may levy ad valorem taxes, fix charges, accept grants, and issue revenue bonds. Certain districts may impose additional taxes. Natural resource districts may merge with rural water districts, drainage districts, reclamation districts, or irrigation districts.

### **Public Power Districts**

Nebraska statutes authorize the following 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 investigation. An elected board of directors governs each district. The districts may sell water and/or electric power and 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 Nebraska power review board. 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 after a hearing. A district can only be established in an area that contains land with a taxable value of \$5,720,000 or more. An elected board of directors governs each district. The districts may levy benefit assessments and rates for water services and, upon voter approval, may levy an ad valorem taxes and issue bonds.

### **Risk Management Pools**

These pools are established by agreement between two or more counties, municipalities, and/or special districts with approval of the state department of insurance. Each pool is governed by a board of directors consisting of elected or appointed officials of the member agencies as specified in the agreement. The pools may issue bonds and levy assessments.

### **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 each district. The districts 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 board on petition of voters after majority approval at a public hearing. An elected board of directors governs each district.

The districts may levy ad valorem taxes and issue bonds. A 1998 law declared that no new rural or suburban fire protection districts 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 board following petition of landowners after a public hearing and, if applicable, approval from the governing body of the city or town. A board of directors elected by the landowners governs the district. The districts may fix charges on benefits received, may issue revenue bonds, and may adjust water rates. Since 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 in one or more counties by the clerk of the district court on petition of landowners. An elected board of trustees governs each district. The districts may issue bonds, levy ad valorem taxes and special assessments, and fix rates for services.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations 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 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, an asterisk (\*) 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 fix fees and charges, make mortgage loans, and issue bonds. It is the successor

agency to the Agricultural Development Corporation, the Nebraska Development Finance Fund, and the Nebraska Mortgage Finance Fund.

Other examples include:

#### **State**

- Area agencies on aging
- Ethanol Development Board
- Mental health and substance abuse regional governing boards
- Mental health boards
- 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
- Small Business Development Authority
- Wyuka Cemetery Corporation

#### **County**

- Agricultural societies
- Boards of public docks (county)
- County fair boards (elected boards in counties with 125,000 or more in population and appointed boards)
- County libraries
- County hospital boards
- County land reutilization authorities
- Fort preservation, restoration, and development boards
- Nebraska Industrial development corporations (counties)
- Interstate conservation or recreational improvement districts
- Interstate county bridge commissions
- Local public health departments (county)
- Public library federations
- Railroad transportation safety districts
- \*Road districts
- \*Rural road improvement districts
- Noxious weed control authorities

#### **Municipal**

- Boards of medical and housing facilities (second-class cities and villages)
- Boards of public docks (municipal)
- Boards of public trust (second-class cities and villages)
- Business improvement districts
- Community development authorities

Park, recreational area, and playground improvement districts (metropolitan-class cities)

Nebraska industrial development corporations (metropolitan-class cities)

Interstate city bridge commissions (metropolitan-class cities)

Interstate conservation or recreational improvement districts

Joint airport boards

Landmark heritage preservation districts (metropolitan-class cities)

Off-street parking districts (primary-, first-, and second-class cities)

Omaha Parking Authority

Ornamental lighting districts (cities of the primary class)

Public improvement districts (cities of the primary class)

Public library federations

Public utility districts

Sewer and water extension districts

Sanitary sewer and water main connection districts (first-class cities)

Sewerage and drainage districts (primary- and second-class cities)

Special improvement districts

Storm sewer districts (first-class cities)

Street improvement districts—1901 and 1879 laws

Street sprinkling or armor coating districts (metropolitan-class cities)

Water and sewer districts (first-class cities)

Water districts (primary-class cities)

Water service districts (second-class cities and villages)

### **Joint county-municipal**

City-county building commissions (county and first-class city)

Local public health departments (joint county-city)

Public building commissions

Public library federations

### **Joint municipal-school district**

Joint city-school district building commissions

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

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<sup>1</sup> 2005 legislation required all former Class I and Class VI school districts to consolidate into other existing districts.



# Nevada

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Nevada ranks 47th among the states in number of local governments with 198 as of October 2007.

## COUNTY GOVERNMENTS (16)

The entire area of the state, except Carson City, is encompassed by county government. Carson City is counted as a municipal government, 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 for a town is 1,001. 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 constitutes a school district government. An elected board of trustees administers each school district. State law requires the board of county commissioners to levy certain school taxes. Additional taxes may be levied with voter approval. 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 (146)

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

### California-Nevada Super Speed Ground Transportation Commission

This commission was established by state law to create a super speed train linking Las Vegas, NV to Southern California. California passed similar authorizing legislation. The commission consists of an appointed board equally representing the two states. The commission may issue bonds.

### Conservation Districts

These districts are established by the state conservation commission upon landowner 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.

### County Fire Protection Districts—1937 Law

A 1937 law provides for the creation of county fire protection districts by the board of county commissioners upon petition of landowners and after hearing and special election. An elected board of directors governs each district. The district may levy ad valorem 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. Districts authorized under the 1945 law may, however, reorganize under the 1963 law or the 1937 law.

### County Hospital Districts

These districts are created by the board of county commissioners on its own motion or upon 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 ad valorem taxes. No districts of this type were reported in operation as of October 2007.

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 upon 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 ad valorem tax levies and from grants.

Similar provisions apply to consolidated library districts (consolidations of a city and county library in counties with more than 400,000 in 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 (also known as county fair and recreation boards) 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 board of county commissioners on its own motion or upon petition of landowners and 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, preservation of endangered species, and mosquito and other pest abatement and extermination.

Most general improvement districts may levy ad valorem taxes or special assessments; fix charges; or issue revenue, special assessment, or general obligation bonds in accordance with their legislated financing powers. General obligation bonds require voter approval. 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 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, upon 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 benefited areas. The district may levy ad valorem taxes 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. The participating governments may issue bonds and levy sales taxes for the benefit of the commission.

### **Reno-Tahoe Airport Authority**

This authority was created by a special act. It is governed by a board of trustees appointed by Washoe County and the cities of Sparks and Reno. 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.

For airport authorities not counted as separate governments, see “Subordinate Agencies and Areas” below.

### **Southern Nevada Water Authority**

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 ad valorem taxes and issue bonds. General obligation bonds require voter approval.

### **Water Conservancy Districts and Subdistricts**

Water conservancy districts are established by the district court upon 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 not counted as separate governments. Legal provision for some of the larger of these is 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, an asterisk (\*) 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 in population)  
Water districts

### County<sup>1</sup>

Agricultural associations  
Cemetery districts  
County fair and recreation boards (also known as convention and visitor authorities)  
County fire department districts  
County hospital districts with elected boards (single counties with populations of fewer than 400,000)  
County hospital districts with ex officio boards (single counties)  
Districts for the support of public parks  
\*Fire protection districts—1945 law  
\*Fire protection districts—1963 law  
\*Flood control districts  
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)  
Redevelopment agencies (county)

Regional development corporations in the area of the Nevada Test Site (county)  
Regional planning districts  
Regional transportation commissions  
Road districts  
Road maintenance 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)  
Libraries (town) (1967 law)  
North Las Vegas Library District  
Redevelopment agencies (municipal)  
Regional development corporations in the area of the Nevada Test Site (municipal)  
Taxing districts for maintenance of improvements  
Taxing districts for police protection  
Taxing districts to provide emergency (911) telephone service  
Transportation districts (city)

### Joint county-municipal

Regional development corporations in the area of the Nevada Test Site (joint)

Nevada laws also provide for various types of local areas for election purposes, administration of justice, and improvement of transportation or central business areas.

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<sup>1</sup> For fire protection districts and flood control districts, see also "General Improvement Districts" under "Special Districts." The law authorizing cemetery districts has been repealed, but existing districts may continue to operate under its provisions.

# New Hampshire

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New Hampshire ranks 42nd among the states in number of local governments with 545 as of October 2007.

## 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 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, applies in New Hampshire only to cities. In addition to usual city functions, cities 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. 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 (174)

### School District Governments (164)

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

The composition and the method of selection of the boards of cooperative school districts are determined by the agreement establishing the district. Regular school districts are governed by elected boards. All four district types may issue bonds and determine their own fiscal requirements.

### Dependent Public School Systems (10)

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

Systems dependent on county governments:

- Coos County School District

Systems dependent on municipal governments:

- 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 entities that supervise the school affairs of two or more school districts. 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.

Authorized regional enrollment area schools are maintained and operated by the school districts in which the facilities are located. These schools are classified as joint activities of the participating school districts and are not counted as separate governments.

Vocational education centers are designated by the commissioner of the department of education. The selected high schools receive additional state funding for



construction or renovation and additional assistance in the form of a regional advisory committee. Vocational education centers are classified as dependent activities of their affiliated school districts and are not counted as separate governments.

Joint maintenance agreements may be entered into by two or more adjoining school districts to establish and maintain schools. The school districts entering into the agreement may incur indebtedness in the name of the joint agreement. Schools created under joint maintenance agreements are classified as dependent activities of the school districts they serve.

### **SPECIAL DISTRICT GOVERNMENTS (137)**

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

#### **Conservation Districts**

Under New Hampshire law, each county constitutes a conservation district. A board of five supervisors appointed by the state conservation committee governs each district. Revenue for these districts is derived from gifts, grants, rentals, leases, and special assessments. The district boards may require contributions from landowners for benefits extended.

#### **Cooperative Alliance for Seacoast Transportation**

This alliance was created by act of the general court to acquire, own, and operate a regional transit system. The alliance serves the seacoast region of New Hampshire (Rockingham and Stafford Counties) and Berwick (Maine). Its board of directors includes representatives of various state, local, and private agencies. The alliance may fix rates, fares, tolls, rents, and other charges and receive federal, state, and local contributions.

#### **Housing Authorities**

Housing authorities may be established in any city or town after local referendum. Housing authority commissioners are appointed by the mayor or the town selectmen. Authorities may issue bonds and collect rentals for facilities.

#### **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. The authority may issue bonds and fix rates and tolls.

### **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. Each participating city or town funds district expenses based on a fair-share formula.

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 (1994 law)**

These districts may be created by the governing bodies of two or more municipalities. Each district is governed by a district committee selected in the manner determined by the authorizing agreement. The districts may issue bonds with the approval of the participating governments. Fiscal needs are determined by the district committee and apportioned according to the provisions for cost sharing in the agreement. Similar districts, including regional refuse disposal districts, formed under prior law continue to operate under the prior law and existing agreements.

### **Village Districts or Precincts**

Ten inhabitants of any village situated in one or more towns, may petition a town or towns to call a referendum to create a village district or precinct. The functions conducted include: fire protection; lighting or sprinkling of streets; shade and ornamental trees; water supply for domestic and fire purposes; sidewalks and drainage or common sewers; sewerage and waste treatment plants; parks and recreation facilities; pollen control and pest abatement; watchmen and police officers; roads; and 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 and levy taxes. The districts may also charge rates for services.

Village districts may create boards of commissioners for municipal electric, gas, or water systems, which are dependent agencies of the creating government. Village districts also may participate in the creation of regional water districts, which are joint dependent agencies of the creating governments. See “Subordinate Agencies and Areas” below.

### **SUBORDINATE AGENCIES AND AREAS**

Shown below are various governmental designations 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).

**New Hampshire Business Finance Authority (state)—**

This authority was created by special act 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 with the consent of the council plus additional state representatives, governs the authority. The authority may charge fees and rents and issue revenue bonds.

**New Hampshire Health and Education Facilities**

**Authority (state)**—This authority was established by act of the state legislature to construct educational and health facilities. The authority is governed by a board of seven directors appointed by the Governor and council. The authority may fix 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 advice 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 with the consent of the council. The authority may make mortgage loans and issue revenue bonds.

Other examples include:

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

- Community Development Finance Authority
- Estuary Alliance for Sewage Treatment
- Forest fire districts
- New Hampshire Land and Community Heritage Investment Authority
- New Hampshire Long Term Care Institute
- New Hampshire Municipal Bond Bank
- New Hampshire School Building Authority
- Pease Air Force Base Development Authority

**Municipal**

- Airport authorities and districts (special acts)
- Boards of commissioners for a municipal electric, gas, or water system

- Boards of public works commissioners (joint)
- Central business service districts
- Conservation commissions
- Economic development and revitalization districts
- Health districts
- Historic districts
- Local industrial development authorities
- Recreation commissions
- Transit authorities

**Town**

- Airport authorities and districts (special acts)
- Boards of commissioners for a municipal electric, gas, or water system
- Boards of public works commissioners (joint)
- Boards of sewer commissioners
- Central business service districts
- Conservation commissions
- Economic development and revitalization districts
- Health districts
- Historic districts
- Local industrial development authorities
- Recreation commissions
- Transit authorities

**Other**

The regional water districts are joint dependent agencies of the creating counties, cities, towns, school districts, village districts, and/or special districts.

Gores, grants, locations, purchases, and unorganized townships are geographical areas outside the area of any city or town and are not counted as governments.

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

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<sup>1</sup> Legislation authorizing the New Hampshire Industrial Heritage Commission was repealed on May 17, 2002. Legislation authorizing the New Hampshire State Port Authority was repealed on July 1, 2001.

# New Jersey

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New Jersey ranks 24th among the states in number of local governments with 1,383 as of October 2007.

## 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—more than 550,000 inhabitants and a population density of more than 3,000 persons per square mile
- Second class—all other counties with more than 200,000 inhabitants
- Third class—50,000 to 199,999 inhabitants
- Fourth class—fewer than 50,000 inhabitants

Counties bordering the Atlantic Ocean:

- Fifth class—more than 125,000 inhabitants
- Sixth class—not more than 125,000 inhabitants

The county governing body is called the board of chosen freeholders.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (566)

The subcounty general purpose governments in New Jersey consist of municipal (borough, city, town, and village) governments and township governments. These two types of governments are distinguished primarily by the historical circumstances surrounding their incorporation. 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). All cities, towns, boroughs, and villages exist outside the area of any governmentally active township. Cities are divided according to population size and location as follows:

- First class—more than 150,000 inhabitants
- 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

## 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.

## PUBLIC SCHOOL SYSTEMS (606)

### School District Governments (549)

School district governments are the Type 2 school 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.

Regional school districts, also Type 2 school districts, are created upon referendum. Regional school districts are further classified as “all purpose regional districts” which 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.

School districts may convert from a Type 1 to a Type 2 school district with voter approval. Type 1 school systems are described under “Dependent Public School Systems” below.

### Dependent Public School Systems (57)

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

Systems dependent on county governments:

- County vocational school systems
- County special services school districts
- County colleges
- Community college agencies
- Jointure commissions

Systems dependent on municipal governments:

- Type 1 school districts in boroughs, cities, towns, or villages

Systems dependent on township governments:

- Type 1 school districts in townships

Systems dependent on the state government:

- State-operated school districts

County vocational school systems are governed by a vocational school board 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 also serves as an ex officio member. The fiscal needs of county vocational school systems are determined by and provided for by the county governments.

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, 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.

County colleges are established by the board of chosen freeholders with the consent of the state commission on higher education and voter approval. Each county college is governed by a board of trustees consisting of eight members representing the county and two members appointed by the Governor, plus the county superintendent of schools and the college president. In addition, the student body elects one representative. For junior colleges serving more than one county, the board is enlarged and apportioned among the counties based on the latest federal census. The county governments may appropriate funds and issue bonds for the benefit of county colleges.

Community college agencies may be established in any county that has not established a county college. These agencies are similar in formation, board, and powers to county colleges.

County colleges may also be formed by any private institution of higher education and any postsecondary institute of a county board of vocational education. The Union County College was established under this law.

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.

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 consisting of members of the board of education from its own membership and members of the municipal governing

body. The parent government may issue bonds on behalf of the school district.

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 appointed by the state board of education administers each state-operated school district. The school districts are funded by local property taxes. Upon completion of the reorganization, the district is restored to local control. Voters decide whether the reorganized district is to be a Type 1 school district or a Type 2 school district.

## Other Educational Activities

Educational services commissions are created by the state board of education upon petition of five or more boards of education in one or more counties. These commissions conduct programs of education research and provide educational and administrative services. 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 and are not counted as separate governments.

The Educational Information and Resource Center was established by special act to provide services to school districts in Gloucester County. The center is classified as a joint educational service agency of the participating school districts and is not counted as a separate government.

County parental schools for juvenile delinquents (known as county youth houses) are also authorized in counties of the first class.

## SPECIAL DISTRICT GOVERNMENTS (247)

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 build, improve, and maintain highway bridges. One or more counties may establish a commission. The commissions are appointed by the county board of chosen freeholders. Each commission may fix tolls and issue bonds.

County bridge commissions that serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### 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, make loans, and issue revenue bonds. There were no joint improvement authorities reported in operation as of October 2007.

County improvement authorities that serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **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 members are appointed by the Governor of New Jersey with the consent of the Senate and six members are appointed by the Governor of Pennsylvania, plus the Auditor General and the State Treasurer of Pennsylvania serve in an ex officio capacity. The authority may issue revenue bonds and may 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, set ad valorem taxes and issue bonds.

### **Greenwood Lake Commission**

This commission is counted under “New York—Special District Governments.”

### **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 and issue revenue bonds. Incinerator authorities may be known as environmental authorities. There were no joint incinerator authorities reported in operation as of October 2007.

Incinerator authorities that serve only one government are not 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 for which the water supply is provided by privately owned waterworks may apply to the state 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, except the composition of certain boards is specified by law. The commissions may fix rates and charges for water and issue bonds. In addition, the participating municipalities may issue bonds on behalf of the water commissions. 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 or for solid waste disposal. Members of the authority board are appointed by the governing body of the establishing government. Each authority may issue revenue bonds and set rates and charges for services. These authorities may be known as water reclamation authorities.

Municipal and county utilities authorities that serve only one government are not 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 and issue revenue bonds. There were no joint port authorities reported in operation as of October 2007.

Port authorities that serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas” below.

Municipal port authorities created under a 1960 law 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 and fix service charges.

Sewerage authorities that serve only one government are not 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 state soil conservation committee governs each district. The district boards may require contributions from benefited landowners and may 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 and fix rates and charges. There were no joint solid waste management authorities reported in operation as of October 2007.

Solid waste management authorities that serve only one government are not counted as separate governments. See “Subordinate Agencies and Areas” below.

## Water Districts (Township)

Township governments may establish, by ordinance, these districts to provide water supply systems. An elected board of commissioners governs each district. Fiscal needs, met by assessments, are determined by the voters at the annual district meeting. The water districts may issue bonds backed by the assessments. There were no joint township water districts reported in operation as of October 2007.

Water districts that serve only one township or for which the board is ex officio are not counted as separate governments. 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

Shown below are various governmental designations 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).

**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, and one by the chief executive of the creating government, except in certain counties where special acts designate the board composition. New Jersey housing authorities may issue bonds and fix and collect charges for use of authority facilities.

**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. 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 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 governs the authority.

The authority may 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. The trust may fix fees and charges 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 meadowlands sports 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 New Jersey Meadowlands Development Commission (also appointed by the Governor), governs the authority. The authority 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 was established by 1979 legislation. The corporation provides ferry, bus, and rail transportation systems. 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, governs the corporation. The corporation receives revenue from fares, rentals, and other charges.

New Jersey Transit Bus Operations and New Jersey Transit Rail Operations 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 board consisting of the commissioner of transportation, the state treasurer, and five other members appointed by the Governor, governs the authority. The authority may receive proceeds from state motor vehicle registration, motor fuel taxes, and tolls and may issue revenue bonds.

Other examples include:

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

Atlantic City Convention Center Authority  
Casino Control Commission  
Casino Reinvestment Development Authority  
Catastrophic Illness in Children Relief Fund Commission  
Hackensack Meadowlands Food Distribution Center Commission  
Historic New Bridge Landing Park Commission  
Lake Hopatcong Commission  
New Jersey Development Authority for Small Business, Minorities', and Women's Enterprises  
New Jersey Economic Development Authority  
New Jersey Health Care Facilities Financing Authority  
New Jersey Higher Education Student Assistance Authority  
New Jersey Historic Trust  
New Jersey Housing and Mortgage Finance Agency  
New Jersey Meadowlands Commission  
New Jersey Natural Lands Trust  
New Jersey Public Broadcast Authority  
New Jersey Redevelopment Authority (formerly the New Jersey Urban Development Corporation)  
New Jersey Turnpike Authority  
New Jersey Water Supply Authority  
North and South Jersey District Water Supply Commissions  
Palisades Interstate Park Commission (joint with New York)  
Pinelands Commission  
Pinelands Development Credit Bank  
South Jersey Food Distribution Authority  
South Jersey Port Corporation  
South Jersey Transportation Authority  
State Lottery Commission  
State Public Housing and Development Authority  
Tax Lien Financing Corporation  
Transportation development districts

#### **County**

Boards of health  
Burlington County Pinelands Development Credit Exchange  
County bridge commissions (single county)  
County food distribution authorities  
County improvement authorities (single county)  
County mosquito extermination commissions  
County park commissions  
County pollution control financing authorities  
County utilities authorities (serving one county)  
Joint agreements for planning and land use  
Joint flood control commissions  
Joint meetings (nonutility services)

Parking authorities  
Sewerage authorities (serving one county)  
Shade tree commissions  
Solid waste management districts

### **Municipal**

Boards of health  
Environmental commissions  
Incinerator authorities (single 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 hospital authorities  
Municipal port authorities—1960 law  
Municipal utilities authorities (serving one municipality)  
Parking authorities  
Port authorities—1948 law (single municipality)  
Redevelopment agencies (municipal)  
Regional health commissions  
Seaquarium authorities  
Sewerage authorities (serving one municipality)  
Solid waste collection districts—1990 law  
Solid waste management authorities (single municipality)  
Special improvement districts  
Tourism improvement and development authorities (sixth class counties)

### **Township**

Boards of health  
Environmental commissions  
Incinerator authorities (single 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  
Port authorities—1948 law (single township)  
Redevelopment agencies (township)  
Regional health commissions  
Seaquarium authorities  
Sewerage authorities (serving one township)  
Solid waste management authorities (single township)  
Solid waste collection districts—1990 law  
Special improvement districts  
Tourism improvement and development authorities (sixth class counties)  
Water districts (single township)  
Water districts with ex officio boards

### **Other**

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

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<sup>1</sup> Legislation authorizing the New Jersey Highway Authority was repealed in 2003.

# New Mexico

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New Mexico ranks 32nd among the states in number of local governments with 863 as of October 2007.

## 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

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 operate 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.

### Dependent Public School Systems (0)

New Mexico has no dependent public school systems.

### Other Educational Activities

The regional education cooperatives, which 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. 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 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. Learning center districts are extensions of educational institutions and are not counted as separate governments for census purposes.

## SPECIAL DISTRICT GOVERNMENTS (633)

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

These entities are established by three or more property owners for purposes of irrigation and drainage, ditches, and acequias. They are governed by three elected commissioners and one supervisor. A ditch or acequia may levy assessments, collect fines, 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.

## Cotton Boll Weevil Control Districts

These districts are established to control infestations and threats to cotton producers by the boll weevil after petition to the director of the Department of Agriculture, public hearing, and approval by two-thirds of the cotton producers within the proposed district. A board of no less than three and no more than seven members governs each district. The districts may levy special assessments.

## 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 board of county 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 board of county 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 October 2007.

## 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
- Eastern Sandoval County 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, levy ad valorem taxes, and issue bonds.



## **Irrigation Districts**

The following types of irrigation districts may be established by the board of county commissioners on petition and after referendum:

- 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 existence as of October 2007.

## **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.

## **Regional Transit Districts**

These districts are established to finance, construct, operate, and maintain regional transit systems. The districts may fix rates, fees, and charges, as well as issue revenue bonds and accept gifts. A board of directors composed of elected officials appointed by the governing bodies of members governs each district.

## **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, 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 issue general obligation bonds, and upon voter approval, collect ad valorem taxes.

## **Special Hospital Districts**

These districts are created by the board of County 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 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).

**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.

**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 and may 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 Exposition Center Authority  
New Mexico Finance Authority

New Mexico Hospital Equipment Loan Council  
New Mexico Organic Commodity Commission  
New Mexico Renewable Energy Transmission Authority  
New Mexico State Fair Commission  
New Mexico Student Loan Guarantee Corporation  
One-variety cotton districts  
Public School Insurance Authority  
Regional Spaceport Authorities  
Solid waste districts (1990 law)  
Spaceport Authority  
State Armory Board  
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)  
Local arts and cultural districts (county)  
Noxious weed control districts  
Parking authorities (Los Alamos County only)  
Refuse disposal districts  
Road districts  
Special zoning districts  
Wind erosion districts

### **Municipal**

Albuquerque Bernalillo County Water Utility Authority  
Business improvement districts  
Community development agencies  
Historic districts  
Housing authorities (single municipality)  
Improvement districts for streets, sidewalks, sewer, water, parking, parks, or utilities  
Local arts and cultural districts (municipal)  
Metropolitan redevelopment boards or commissions  
Parking authorities  
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.

# New York

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New York ranks ninth among the states in number of local governments with 3,403 as of October 2007.

## 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 (1,547)

The 1,545 subcounty general purpose governments comprise 618 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 have similar powers and perform similar functions.

### Municipal Governments (618)

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 have broad home-rule powers. There is no longer any effective size classification of cities or villages.

### Town or Township Governments (929)

Although not differing in legally authorized powers from cities and villages, units 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, 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 are 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.

## PUBLIC SCHOOL SYSTEMS (716)

### School District Governments (680)

Independent school districts provide elementary and secondary education throughout the state, except in the five cities which 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. The New York City board also includes the school chancellor as chairman. 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 appointed community district education council and a community superintendent. These councils manage the local schools, but are subordinate fiscally and otherwise to the school chancellor. They are not counted as governments for census purposes.<sup>3</sup>

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 the state and sponsoring governments. In October 2007, 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 17 senior colleges including the six graduate and professional schools, the Honors College, 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 college 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 and non-voting.

The Fashion Institute of Technology, organized as a community college and offering two-year, four-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 BOCES 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 October 2007, 37 boards of cooperative educational services were reported in operation. All school districts are members of a BOCES.

Vocational education and extension boards, established to provide instruction in agriculture, home economics, and 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 is coextensive with 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 (1,119)**

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. The port commissioners are authorized to fix fees, rates, rentals, and other charges for its facilities. The municipalities of Albany and Rensselaer may be assessed for the district's deficit, if any, from operations and financing. 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.

### **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. Infrastructure and development projects include 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. 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 permissive 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.

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.

## **Greenwood Lake Commission**

This commission was created to restore and preserve Greenwood Lake, which is located in Passaic County in New Jersey and Orange County in New York. The commission consists of 11 members, including members appointed by the state and local officials in both states, plus state officials serving ex officio and one representative of the Greenwood Lake Watershed Management District. The commission is authorized by the state of New York to set boat, dock, and mooring fees, provided comparable legislation is passed by New Jersey, and to receive appropriations and



grants from other governments. As of October 2007, New Jersey had not passed comparable revenue legislation.

### **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 of commissioners consisting of ten voting officials representing seven cities, towns, and villages and the counties of Albany, Rensselaer, and Saratoga, plus the non-voting commissioner of the state office of parks, recreation, and historic preservation. Projects of the commission are within a state designated heritage area. Revenues are derived from the lease, rental, and sale of projects. The commission 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<sup>4</sup>**

The following districts have been created by special act to manage resources in areas bordering a lake:

- Cuba Lake 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 taxes.

### **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. Library districts and the Carle Place Library Funding District in Nassau County 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. Library funding districts without boards of trustees are not counted as separate governments. See “Subordinate Agencies” below.

School district libraries that are classified as special districts are discussed below.

### **Multi-Jurisdictional Solid Waste Management Authorities**

The following authorities of this type have been created by special acts:

- Babylon and Huntington Solid Waste Management Authority (in Suffolk County)
- Eastern Rensselaer County Solid Waste Management Authority
- Greater Troy Area Solid Waste Management Authority
- Montgomery, Otsego, and Schoharie Solid Waste Management Authority
- 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 the Federal government. 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 and Cooperative Library Systems**

School district 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. They are governed by an elected board of trustees. The library 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.

Cooperative library systems may be chartered by the board of regents of the University of the State of New York upon request of the boards of trustees of two or more libraries chartered by the regents to provide improved and expanded library service to the area. Cooperative library systems are governed by a board of trustees elected by member library boards. All areas of the state are included in both of two cooperative systems, one for general library services and one for reference and research library resources. Each library system is counted as a special district government.

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 and may issue bonds.

### **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 two 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 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, an asterisk (\*) 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.

**Albany Convention Center Authority (state)**—

Authorized by special act in 2004, the authority is responsible for the design, development, planning, financing, construction, and operation of a convention facility in the city of Albany. The nine-member board is appointed as follows: three by the governor, one by the temporary president of the senate, one by the speaker of the assembly, two by the mayor of the city of Albany with the consent of the common council, and two by the county executive of Albany County with the advice and consent of the county legislature, all serving at the pleasure of the appointing authority. The authority may fix and collect assessments, costs, rentals, fees, and other charges; may accept grants, loans, and funding from federal, state, city, and county sources; and may issue general or special obligation hotel revenue bonds.

**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 seven-member board appointed by the Governor governs the authority. The authority may collect rents, fees, and charges; accept grants and contributions; and issue revenue bonds. The authority may create wholly-owned subsidiary corporations.

**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, childcare facilities, judicial and court facilities, hospitals, cultural centers, and other institutions. 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.

**Educational Construction Funds (municipal)**—Two such funds have been created by special act to finance the construction of combined use structures for use as school buildings and for other purposes in order to better utilize available land in the city of New York and in the city of Yonkers. Both funds may fix rentals, fees, and charges and may issue revenue bonds.

The New York City Educational Construction Fund three-member board of trustees includes two trustees appointed by the mayor of the city of New York and the chancellor of the city school district who serves as chair.

The City of Yonkers Educational Construction Fund board of trustees includes four members of the board of education appointed by the president of that board, four members appointed by the mayor of the city of Yonkers, and the chairman of the board of education who serves as chair.

**Health Research, Inc. (state)**—Organized in 1953 under the not-for-profit corporation law, this entity solicits and administers financial support for projects of the department of health and Roswell Park Cancer Institute. Revenues include grants and other monies from federal government, state government, industry, foundations, and individual donor sources.

**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, promote, and develop industrial, manufacturing, warehousing, commercial,

research, and recreation facilities including pollution control, educational or cultural facilities, railroad facilities, and horse racing facilities. In counties and in New York City such authorities are also authorized to provide financial assistance to continuing care retirement communities. 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.

**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 four 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. 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
- Metropolitan Transportation Authority 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 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. As of fiscal year 2007, this corporation had four subsidiary corporations: the Housing Assistance Corporation, the New York City Residential Mortgage Insurance Corporation, the Housing New York Corporation (inactive effective November 3, 2003, but not dissolved), and the New York City Housing Development Corporation Real Estate Owned Corporation (created effective September 20, 2004, but not active), none of which are counted as 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 or other city officials as circumstances require. 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, fix and collect rents and fees for space and concession rentals,



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 that operates 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 by assisting in the financing of enterprises throughout the state. The authority board consists of the commissioner of economic development, the commissioner of labor, the commissioner of agriculture and markets, and the superintendent of banks serving ex officio, plus seven members appointed by the governor with the advice and consent of the senate. The authority may receive state appropriations and proceeds from its loans and 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 seven-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. The authority also is responsible for nuclear waste disposal facility siting and low-level radioactive waste management. 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 and construct sewerage systems, solid waste disposal facilities including hazardous waste facilities, air pollution control facilities, water management facilities, storm sewers and state park infrastructure projects. 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 special needs health and housing 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, the Affordable Housing Corporation, and the Homeless Housing and Assistance Corporation are subsidiaries of the New York State Housing Finance Agency and are not counted as separate governments.

**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 seven-member board appointed by the governor with the consent of the senate governs the authority. The authority may collect tolls, fees, rentals, and charges and issue bonds. 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, the Urban Development Guarantee Fund, and the Brooklyn Bridge Park Development Corporation. 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 authorized the development and operation of nuclear, pumped storage hydroelectric, and fossil fuel generation facilities. The authority board consists of seven members appointed by the governor with the consent of the senate. The authority may issue revenue bonds and may collect rates, fees, 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 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. The board of directors 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, the county executive in Nassau and Westchester Counties appoints a seven-member board and in Rockland County appoints a five-member board. Board appointments in Nassau and Rockland Counties require confirmation by the county governing body. 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 benefited 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 during periods when an inadequate supply of credit exists, provides mortgage insurance funds, and provides educational loan funds by making loans to students and by purchasing student loans. 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 four 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 six 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>**

Affordable Housing Corporation  
Agriculture and New York State Horse Breeding Development Fund  
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  
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 Higher Education Services Corporation  
New York State Institute on Superconductivity  
New York State Municipal Bond Bank Agency  
New York State Olympic Regional Development Authority  
New York State Racing and Wagering Board  
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  
Tobacco Settlement Financing Corporation

#### **County**

Agriculture districts  
Albany County Airport Authority  
County drug control authorities  
\*County health districts (county-wide and part-county)  
County health care corporations  
County hurricane protection, flood, and shoreline erosion control districts (Suffolk County)  
County mosquito control commissions  
County park commissions  
County police districts  
Chautauqua County Sports, Recreation and Cultural Authority<sup>7</sup>  
County small watershed protection districts  
County solid waste or resource recovery authorities  
County water or water and sewer authorities (special acts)  
County water, sewer, waste water disposal, drainage, and refuse districts  
Economic development zones (also known as empire zones)  
Economic development zone capital corporations  
Greater Rochester Sports Authority  
Local water and sewer authorities (county)  
Long Island Job Development Authority<sup>8</sup>  
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**

Albany Municipal Water Finance Authority  
Albany Water Board  
Brooklyn Navy Yard Development Corporation (New York City)  
Buffalo Municipal Water Finance Authority  
Buffalo Sewer Authority  
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 (also known as 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  
New York City Capital Resource Corporation  
New York City Economic Development Corporation  
New York City Fiscal Year 2005 Securitization Corporation  
New York City Health and Hospitals Corporation  
New York City Hudson Yards Development Corporation  
New York City Hudson Yards Infrastructure Corporation  
New York City Marketing Development Corporation  
New York City Off-Track Betting Corporation  
New York City Sales Tax Asset Receivable Corporation  
New York City School Construction Authority  
New York City Transit Construction Fund  
New York City Transitional Finance Authority  
Parking authorities  
Peekskill Civic Center Authority<sup>9</sup>  
Port of Oswego Authority  
Rome City Historic Development Authority<sup>10</sup>  
Salamanca Indian Lease Authority  
Saratoga Springs City Center Authority  
Schenectady special assessment districts  
Syracuse Special Assessment District  
Tobacco Settlement Asset Securitization Corporation (TSASC, Inc.)  
Utica Transit Authority  
WTC Captive Insurance Company, Inc. (New York City)

## Town

Clifton Park Town Water Authority  
Clifton-Fine Health Care Corporation  
Economic development zones (also known as empire zones)  
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  
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 authorities  
\*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.

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<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.

<sup>3</sup> Legislation in 2002 replaced the 32 elected community school boards with appointed community district education councils. Without legislative action to extend the 2002 legislation, prior

legislation providing for the elected community school boards will be reinstated effective July 1, 2009.

<sup>4</sup> The Loon Lake Park District, created by special act in 1941, is dependent on the town of Chester in Warren County. The Mohegan Lake Improvement District, created in 1975 by joint action of the towns of Yorktown and Cortlandt in Westchester County, is administered by the town of Yorktown. The Peach Lake Improvement District, authorized by special act in 1985, did not organize. The Peach Lake Sewer District, created in fiscal year 2007 as a joint improvement district in the towns of Southeast (Putnam County) and North Salem (Westchester County), was organized in lieu of the lake improvement district. The Schroon Lake Park District, created by special act in 1955, is dependent on the towns of Horicon and Chester in Warren County and Schroon in Essex County.

<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.

<sup>6</sup> The New York Sports Authority is inactive although establishing legislation remains active. The New York state comptroller recommended in 2006 that the authority be dissolved.

<sup>7</sup> Authorized in 1999, but reported as inactive as of 2007.

<sup>8</sup> Reported as inactive as of 2007.

<sup>9</sup> Reported as inactive as of 2007.

<sup>10</sup> Reported as inactive as of 2007.

# North Carolina

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North Carolina ranks 30th among the states in number of local governments with 963 as of October 2007.

## COUNTY GOVERNMENTS (100)

There are no areas in North Carolina lacking county government. The county governing body is called the board of county commissioners. Legislation enacted in 2005 allows counties with no incorporated municipalities to exercise most municipal functions, subject to referendum.<sup>1</sup>

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (548)

### Municipal Governments (548)

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 sub-county 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 (173)

### School District Governments (0)

North Carolina has no independent school district governments.

### Dependent Public School Systems (173)

North Carolina statutes authorize the following types of dependent public school systems:

Systems dependent on county governments (173):

- County and city school administrative units (115)
- Community colleges and technical colleges (58)

School administrative units 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 15 “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 board of county 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 October 2007, 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. Legislation in 2003 provided for the establishment of skills training centers in cooperation with community colleges in counties where economic development and training districts have been created to provide training for employment in pharmaceutical, biotech, life sciences, chemical, telecommunications, and electronic industries. Such centers may be funded by an additional ad valorem tax within the district and county appropriations.

### Other Educational Activities

Education “districts” are state areas for administration of education activities and are not counted for census purposes as separate governments.



## **SPECIAL DISTRICT GOVERNMENTS (315)**

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. Additional financing provisions are available to airport authorities through the creation of special airport districts described below.

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 facility for sports, health, recreation, entertainment, and cultural activities. The authority is coextensive with Wake County. Of the 21 authority members, ten 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. 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.

### **North Carolina’s Eastern Region Development Commission<sup>2</sup>**

The commission, established by joint resolution of 13 counties, is responsible for promoting economic development within the development region surrounding the Global TransPark complex in Lenoir County. The governing

body consists of three members appointed by each county, three to seven members appointed by the Global TransPark Authority, and four non-voting members. Authority to levy an annual motor vehicle registration tax for 5 years expired in 1999. Eighty-five percent of the tax revenue was by statute deposited in an interest-bearing trust which provides funds for interest-bearing loans. 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 county board of commissioners. A board of commissioners appointed by the mayor or the chairperson of the county board, 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 board of 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 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. Joint ownership of projects with other public or private entities is authorized. 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. Agencies may 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 general obligation and revenue 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 may be merged into that city, subject to approval of the district board and referendum. 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, including any existing water or sewer district and any unincorporated area or areas located within the same county. Districts are created by resolution of the North Carolina Commission for Public Health 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 both revenue, and upon voter approval, 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 commissioners of the county; if located in two or more counties, the petition is addressed to the North Carolina Department of Environment and Natural Resources. The district board of commissioners consists of one member appointed by the Secretary of Environment and Natural Resources and one member by the Director of the North Carolina Wildlife Resources Commission, plus members appointed by each county board of commissioners of the participating counties. The district may levy ad valorem taxes and issue bonds upon voter approval.

### **Recreation and Security Service Districts in Cherokee County**

The board of county commissioners in Cherokee County is authorized to create by resolution one or more districts following public hearing and voter approval. Districts may provide for recreation, open space and common area acquisition and preservation, land-use planning and regulation, general administration, security, street improvements and maintenance, facilities and functions. A board of directors appointed by the board of county commissioners and consisting of permanent residents or property owners governs the district. The district is authorized to levy ad valorem taxes.

### **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. No districts of this type were reported as of 2007.

## Regional Transportation Authorities

Regional transportation authorities are authorized by three sections of the North Carolina statutes:

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 2007, 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 and 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 board of county commissioners.

### **Piedmont Authority for Regional Transportation (PART)**

—The Regional Transportation Authority Act of 1997 provided enabling legislation for creation of the 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 expanded to now include Davie, Rockingham, Stokes, Surry, and Yadkin Counties 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. 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 concurrent 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, 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 hearing and referendum. Each district board of supervisors consists of 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 some or all 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 concurrent resolution of two or more local governmental units (counties, cities, towns, and villages) after a public hearing and referendum, for the purpose of aiding in the construction and the financing of aeronautical facilities by counties, cities, towns, villages, and airport authorities. The governing board consists of two representatives appointed by each participating government. The districts may levy ad valorem taxes, and subject to referendum, issue bonds.

The Special Airport District for Burke and Caldwell Counties, created by special act with all powers and authority granted by general law, is classified as a dependent activity of the Foothills Regional Airport Authority. The airport authority board serves as the governing board of the special airport district.

## 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 county-wide 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, 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, an asterisk (\*) 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)** is the successor agency to the North Carolina Rural Internet Access Authority (state). The e-NC Authority, as of 2007, is scheduled for dissolution on December 31, 2011. This authority, within the Department of Commerce for organizational and budgetary purposes only, is governed by a commission consisting of 15 voting members nine of whom are appointed by the Governor and by the general assembly and six of whom are ex officio members, including the secretary of commerce, the state chief information officer, the president of the North Carolina Rural Economic Development Center, Inc., the executive director of the North Carolina Justice and Community Development Center, the executive director of the North Carolina League of Municipalities, the executive director of the North Carolina Association of County Commissioners, or their designees. 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 are provided under contract by the private nonprofit organization, North Carolina Rural Economic Development Center, Inc.



**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 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 appointed members of 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, as provided for in the original governing state statutes, were created by county resolution and are classified as county dependent organizations.. Amendments to the authorizing statutes authorize the North Carolina Partnership to establish a policy on membership of the local boards, which also includes provision for representation of all member counties on regional boards. 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. 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 is provided.

**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.

**North Carolina Turnpike Authority (state)**—This Authority was created in 2002 for the purpose of constructing, operating, and maintaining toll roads and bridges. The Authority is governed by a nine-member board appointed by the Governor, the General Assembly, and the Senate. The authority may fix and collect tolls and may 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 attorneys 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.**—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. The foundation provides long-term economic assistance, especially in communities that have been tobacco-dependent and economically distressed. The foundation receives 50 percent of North Carolina's share of the Phase I settlement funds.



**North Carolina Phase II Tobacco Certification Entity, Inc.**—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 Tobacco Buyout Bill enacted in October 2004, ended the trust agreement the Entity was formed to oversee. The Entity made a final payment to quota and tobacco owners in 2005. The Entity is expected to terminate June 30, 2008.

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**—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**—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>3, 4, 5, 6, 7</sup>

North Carolina Agricultural Finance Authority  
North Carolina Capital Facilities Finance Agency  
North Carolina Disability Income Plan  
North Carolina Global TransPark Authority  
North Carolina Indian Housing Authority<sup>8</sup>  
North Carolina Parks and Recreation Authority  
North Carolina Rural Electrification Authority  
North Carolina Rural Internet Access Authority  
North Carolina Rural Redevelopment Authority  
North Carolina Seafood Industrial Park Authority  
North Carolina Solid Waste Management Capital Project Finance Agency  
North Carolina State Marketing Authority  
North Carolina Teachers' and State Employees' Comprehensive Major Medical Plan  
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

#### **County**<sup>9, 10</sup>

Area mental health, developmental disabilities, and substance abuse authorities  
Beautification Districts  
Duck Area Beautification District  
Carteret County Harbor Authority  
Charlotte-Mecklenburg Public Broadcasting Authority (WTVI Public Broadcasting)  
County airport commissions and authorities (single-county)  
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, road maintenance in counties with a protected mountain ridge, and noxious aquatic weed control)

\*County water and sewer districts

Cumberland County Civic Center Commission<sup>11</sup>

District jail commissions

Economic development and training districts

Economic development commissions (single county or joint)

Hospital authorities (county)—1983 law

Hospital districts—1983 law

\*J. Arthur Doshier Memorial Hospital (township)<sup>12</sup>

Industrial facilities and pollution control financing authorities

Joint agencies created under interlocal agreements<sup>13</sup>

\*Kelly Dike District (Bladen County)

Local partnerships for children

Marine Commissions (joint county)

Lake Norman Marine Commission<sup>14</sup>

Lake Wylie Marine Commission<sup>15</sup>

Mountain Island Lake Marine Commission<sup>16</sup>

Multi-County Water Conservation and Infrastructure District (joint county)<sup>17</sup>

Person-Caswell Lake Authority

Pilot Mountain Civic and Recreation Center Authority<sup>18</sup>

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

Charlotte Regional Visitors Authority<sup>19</sup>

Economic development commissions (single-city or joint)

Hospital authorities (municipal)—1983 law

Joint agencies created under interlocal agreements

Lake Lure Marine Commission

Municipal airport commissions and authorities (single-city)

Municipal historic districts and historic preservation commissions

Municipal service districts

Parking authorities

Parks and recreation commissions (municipal)

Governments—Individual State Descriptions

Harmon Field Recreation Center (Tryon)<sup>20</sup>

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

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.

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<sup>1</sup> The counties having no incorporated municipalities are Camden, Currituck, and Hyde.

<sup>2</sup> The legal name prior to October 1, 2005, was Global TransPark Development Commission. The commission had been d.b.a. North Carolina's Eastern Region prior to the legal name change.

<sup>3</sup> The North Carolina Ports Railway Commission was abolished in 2002. Assets were transferred principally to the North Carolina State Ports Authority with some assets going to the North Carolina Railroad Authority.

<sup>4</sup> The North Carolina Rural Rehabilitation Corporation was repealed in 2001.

<sup>5</sup> The MCNC, previously classified as a state dependent component unit is now classified as private.

<sup>6</sup> The North Carolina Bridge Authority was repealed effective August 10, 2006.

<sup>7</sup> The North Carolina Small Business contractor Authority expired in 2006.

<sup>8</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>9</sup> Most of the following three types of agencies serve two or more counties: Area mental health, developmental disabilities, and substance abuse authorities; district health departments; and district jail commissions.

<sup>10</sup> High Rock Lake Marine Commission authorized for Rowan and Davidson Counties in 1993 was never created.

<sup>11</sup> The prior name, Cumberland Memorial Auditorium Commission was changed in 1991.

<sup>12</sup> J. Arthur Doshier Memorial Hospital operates under statutory provisions repealed in 1983, which provided for hospitals in townships. The hospital serves Smithville Township in Brunswick County, which includes Southport, Oak Island, Caswell Beach, Bald Head Island, and the Players' Club at St. James Plantation.

<sup>13</sup> In 2003, by special act, Clay County was authorized to create a joint development district with a contiguous county in an adjoining state (Towns County, GA).

<sup>14</sup> Lake Norman Marine Commission is a joint venture which serves Catawba, Iredell, Lincoln, and Mecklenburg Counties. The area is coterminous with Lake Norman and its shoreline area. The commission is assigned to Iredell County where most of the lake and shoreline are located.

<sup>15</sup> Lake Wylie Marine Commission serves Gaston and Mecklenburg Counties in North Carolina and York County in South Carolina. The area served is coterminous with Lake Wylie and its shoreline area. The commission is assigned to Mecklenburg County where the greater lake area and shoreline are located.

<sup>16</sup> Mountain Island Lake Marine Commission is a joint venture which serves Gaston, Lincoln, and Mecklenburg Counties. The area is coterminous with Mountain Island Lake and its shoreline area. The commission is assigned to Mecklenburg County where the greatest area of lake and shoreline are located.

<sup>17</sup> As of 2007, the Multi-County Water Conservation and Infrastructure District has not been organized; however, the statute remains active. Subsequent legislation regarding the Roanoke River Basin has resulted in formation of a bi-state commission and an advisory commission.

<sup>18</sup> The Pilot Mountain Civic and Recreation Center Authority was reclassified from municipal dependent to county dependent. The governing body of the authority is no longer appointed by the board of commissioners of the town of Pilot Mountain.

<sup>19</sup> The prior name, Auditorium-Coliseum Convention Center Authority, was changed to Charlotte Regional Visitors Authority in 2004 amendments to the charter of the city of Charlotte. The convention and visitors bureau, Visit Charlotte, merged with the Auditorium-Coliseum Convention Center Authority.

<sup>20</sup> Harmon Field Recreation Center, dependent on the town of Tryon, previously was classified as county dependent.

# North Dakota

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North Dakota ranks 13th among the states in number of local governments with 2,699 as of October 2007.

## **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 (1,677)**

### **Municipal Governments (357)**

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 (1,320)**

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. 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 (198)**

### **School District Governments (198)**

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. The school boards 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 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.

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.

## **SPECIAL DISTRICT GOVERNMENTS (771)**

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 by resolution of the municipal governing body or, in the case of a regional authority, by resolution of each participating governing body after public hearing. 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 bonds, fix fees and charges, and determine the amount of taxes to be levied by the participating municipalities.

### **County Nursing Home Authorities**

County nursing home authorities are established by the board of 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, and issue bonds. No county nursing home authorities were reported in operation as of October 2007.

## **Garrison Diversion Conservancy District**

This district was established by special act. An elected board of directors consisting of one member from each county in the district governs the district. The district may levy ad valorem taxes.

## **Hospital Districts**

Hospital districts are established by one or more boards of county commissioners on petition of voters followed by a public hearing and a referendum. An elected board of directors governs each district. The district may levy taxes and incur indebtedness.

## **Housing Authorities**

Housing authorities may be established by resolution of municipal or county governing bodies on its own motion or must be made upon the filing of a petition by residents. Housing authority commissioners are appointed by the mayor (in the case of a city housing authority) or the board of county commissioners (in the case of a county housing authority). Housing authorities may fix charges and rents and issue bonds.

## **Irrigation Districts**

North Dakota statutes authorize the following types of irrigation districts:

**Flood irrigation boards**—The county commissioners on their own initiative or upon 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.

**Irrigation districts**—These districts are created by the state engineer upon 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.

## **Lake Agassiz Water Authority**

This authority was created by act of state legislature to assist in water supply in the eastern part of the state. The authority is governed by a board of directors appointed by member cities and water districts. The authority may issue bonds and may set rates, fees, and tolls for its services, facilities, and commodities. The authority may determine the amount of dues to be paid by cities and water districts to the authority.

## **Municipal Power Agencies—1977 Law**

Agencies formed under this law are formed by agreement between the governing bodies of 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, upon voter approval, may issue revenue bonds

## **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 bonds, which may require voter approval, 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 board of county commissioners of each county involved. Each district is governed by a board of joint park commissioners, which is composed of two members from each county; each board of county commissioners appoints one of its own members and one additional member. The joint park board selects one additional member at large. The joint park board may levy ad valorem taxes after voter approval.

## **Port Authorities**

Port authorities are placed near intersections of rail lines and major highways to promote economic development by providing facilities. Municipal or regional port authorities are created by resolution of one or more municipalities; this power is limited to municipalities meeting specified criteria. Each authority is governed by a board of commissioners appointed by the creating government or governments. These authorities may set taxes to be collected on its behalf, issue bonds, and set rentals and fees.

Joint boards created by a port authority and a public agency are dependent agencies of the creating governments and are not counted as governments. Also, the governing body of a municipality may serve as the governing board of a port authority. These would not be counted as separate governments. See "Subordinate Agencies and Areas" below.

## **Recreation Service Districts**

Recreation service districts provide garbage removal, police protection, road construction and maintenance, sewers, and water supply to recreational areas. These districts are established by the county commissioners upon 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 coordinate library services and resources. They 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 in addition to the director of the designated library resource center, who serves as a nonvoting member. The cooperatives may set and collect rates and charges for services. Multitype library authorities are geographic areas within which these cooperatives are organized.

### **Rural Ambulance Service Districts**

These districts are created upon petition of voters to the county auditor followed by a referendum. An elected board of directors governs each district. The districts may levy an ad valorem tax and issue debt. (The district shall determine taxes to be levied on behalf of the district)

### **Rural Fire Protection Districts**

Rural fire protection districts provide fire protection and ambulance services. The districts may be established by the board of county commissioners upon petition of landowners and after hearing. An elected board of directors governs each district. The districts may issue debt and set ad valorem tax rates.

### **Soil Conservation Districts**

Soil conservation districts are created by the state soil conservation committee on petition of resident voters and after a hearing and 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 upon a petition by the local governing body or by voters after a hearing. 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 districts 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 and revenue powers are specified in the authorizing agreement. Authorities of this type may be known by a variety of names.

### **Water Districts**

Water districts are created in one county or in two or more adjacent counties upon petition of local area landowners to the state engineer followed by a hearing. A board of up to nine directors elected by the landowners governs the district. A district may collect rates and charges, levy special assessments, and issue revenue and refunding bonds.

Water resource districts that have a developed water supply system may convert that system to a water district.

### **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, the North Dakota Transmission Authority, and the North Dakota Building Authority.

Other examples include:

#### **State**

Agricultural districts and communities  
Comprehensive Health Association  
North Dakota Development Fund Corporation  
North Dakota Public Financing Authority  
State Water Conservation Commission

#### **County**

Commerce authorities  
County job development authorities  
County special service districts (for police protection or garbage disposal)  
County weed boards  
Drainage districts  
Health districts  
Library boards  
Water resource districts  
Weather modification authorities

## **Municipal**

City job development authorities  
Commerce authorities  
Improvement districts  
Library boards  
Municipal arts councils  
Municipal parking authorities  
Municipal steam heating authorities  
Port authorities (with ex officio boards)  
Urban renewal agencies

## **Joint county-municipal**

Commerce authorities  
County-city health districts

## **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 7th among the states in number of local governments with 3,702 as of October 2007.

## 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 October 2007, 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 (2,246)

The 2,246 subcounty general purpose governments in Ohio comprise the 938 municipal (city and village) governments and the 1,308 township governments.

### Municipal Governments (938)

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 3,500 to 5,000 residents in an unincorporated territory may adopt a limited home-rule government upon petition of voters after a referendum. 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 (668)

### School District Governments (668)

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 establish fees and tuition, 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 with approval by the state board of education. 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. If a joint vocational school district is located within a single county, it may be governed by the educational service center board as an alternative.

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

Ohio has no dependent public school systems.

## **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.

Technical college districts are created by the state board of regents after local school boards or qualified voters submit a resolution or petition after a referendum in affected areas. 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 with consent of the senate, 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.

Authorizing legislation for “Joint high school districts” was repealed in 1993.

County school financing districts may be formed by an educational service center to finance special education, school improvements, and specified educational programs. 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 (700)**

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 or watershed districts 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. Irrigation districts may also be formed under this chapter.

### **Joint Ambulance Districts**

Joint ambulance 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 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 boards of county 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. Districts may also 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, 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, may 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 set 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.

Authorizing legislation for area library service organizations was repealed in 1999.

## Metropolitan Housing Authorities

These authorities are established by the state director of development. The governing body of an authority consists of members appointed by the leadership of the governing bodies and courts of participating counties and highly populated municipalities. The number of appointees is dependent on the size and composition of the county. The authorities may issue bonds, fix rates and rents, 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.

**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.

**Joint recreation districts**—These districts are created by townships, municipalities, counties, boards of township park commissioners, boards of education, and other political subdivisions. The districts are governed by a board of trustees appointed by the member governments. The districts may issue bonds which are paid for by sales and use tax levies.

### **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 directors appointed to represent 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 which created it. It may collect rents and charges, and with voter approval, levy property taxes and issue bonds.

In counties with a population greater than 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. If an authority is created by one county and two municipalities where the county has at least five hundred thousand residents, its board members will be appointed by the county commissioners and the leadership in the two most populous municipalities. 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 landowners 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, charge and collect rents and charges, and the proceeds from a county ad valorem tax.

### **Transportation Improvement Districts**

Districts to construct or improve roads, public places, buildings 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, receive federal and state aid, and impose charges for projects. Districts may also levy a motor vehicle license tax upon voter approval.

### **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 with the consent of the senate. The authority may fix rents 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 with the consent of the senate, 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 eleven members, including nine appointed by the governor with the consent of the senate, 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 with the consent of the senate, plus the following officials ex officio: the director of transportation, the director of budget and management, the director of development, 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 and fees.

**Ohio Water Development Authority (state)**—This authority was created by act of the legislature to build and finance water development, solid waste treatment, wastewater treatment, and energy resource development facilities. The authority board consists of eight members,

of whom five members are appointed by the governor with the consent of the senate, 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**

Buckeye Tobacco Settlement Financing Authority  
Cultural Facilities Commission  
eTech Ohio Commission  
Mining districts  
Ohio Agricultural Financing 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  
Partnership for Continued Learning  
State university housing commissions  
Third frontier commission  
Trapping and fishing districts

### **County**

Convention facilities authorities  
County bridge commissions  
County emergency planning districts  
County road districts  
County transit systems  
County tuberculosis control units  
County-wide 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 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 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 township cemeteries  
Joint township police districts  
Lighting unincorporated 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 1,880 active in October 2007.

## 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 (594)

### Municipal Governments (594)

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 (567)

### School District Governments (567)

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
- 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, but are under the supervision of the county superintendent of schools and offer elementary grades only. Both “independent” and elementary school districts may levy local school taxes and issue bonds.

Technology center school districts are also administered by elected boards of education and have financing powers similar to the school districts above. These entities were formerly known as area vocational-technical school districts.

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.

Regional education service centers are administered by the state department of education. 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 (642)

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.

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. Each district is governed by a board of directors consisting of three elected directors and two directors 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. 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 with a population of 200,000 or more. 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 selected must be a tenant from a housing project. An authority may charge rentals 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.

Indian housing authorities also are governed under provisions similar to those above. These authorities may

be created by resolution of an Indian tribe. The chief or other tribal governing head appoints the board of commissioners.

## 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 and issue revenue bonds. The City of Tulsa-Rogers County Port Authority (Port of Catoosa) was established under this law.

## Public Library Systems

Oklahoma statutes authorize multicounty library systems and rural single county library systems. A library system may be created by resolution or ordinance of the board or boards of county commissioners by the governing bodies of all cities or towns with a population of 2,000 or more, or by the county seat if no city or town in the county has a population of at least 2,000. All systems must be approved by the Oklahoma Department of Libraries Board. The systems may receive the proceeds of special tax levies upon voter approval. The systems may fix and collect fees. The systems receive appropriations from city, town, and county general funds, state and federal grants-in-aid, and other public and private funds.

## 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, its composition is specified in the interlocal agreement. The board may fix fees and charges and issue bonds with the approval of the state's attorney general.

## Rural Road Improvement Districts

These districts are established upon petition of landowners followed by a public hearing and referendum for the purpose of road improvement. 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.



## Rural Water, Sewer, Gas, and Solid Waste Management Districts

These districts are created by the county commissioners on petition of landowners and after public hearing. An elected board of directors governs each district. The district may collect rates and fees, as well as 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 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 Capitol Improvement Authority (state)**—This authority was established by special act. The authority board consists of the Governor, the Lieutenant Governor, the state treasurer, the director of public affairs, the director of human services, the director of central services, the vice chairperson of the state tax commission, and the director of the department of tourism and recreation. The authority may issue bonds and collect rentals.

**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, plus six members appointed by the Governor with the consent of the Senate. The authority receives revenue from state appropriations, rentals for projects, and interest from loans and may issue revenue bonds.

**Oklahoma Turnpike Authority (state)**—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, plus the Governor as an ex officio member. The Authority may issue revenue bonds and collect tolls. The Authority was formerly known as the Oklahoma Transportation Authority.

**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 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>1</sup> The functions to be performed by such agencies and the powers granted to such agencies are spelled out in the legal instrument or will creating the 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 of fewer than 10,000, voter approval is also needed. Each authority is governed by a board of directors consisting of five members appointed by the mayor subject to the approval of the municipal governing body. The authorities may issue revenue bonds. 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
- Community Hospitals Authority
- Conservancy districts administered by the state
- Greenwood Area Redevelopment Authority
- 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 Institute of Technology
- Oklahoma Rural Medical Education Loan and Scholarship Fund

Oklahoma Science and Technology Research and Development Board  
Oklahoma Space Industry Development Authority  
Oklahoma State University Medical Authority  
Oklahoma Student Loan Authority  
Oklahoma Water Resources Board  
Ottawa Reclamation Authority  
Quartz Mountain Arts and Conference Center  
University Hospitals Authority  
Water Conservation Storage Commission  
Water districts (state)

### **County**

County cemetery associations  
County free fair associations (established under 1915, 1937, and 1947 laws)  
Health districts (these districts serve two or more counties)  
Joint airport boards  
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 the city governing body  
Sewer 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. Regional economic development districts are administrative areas for bond-issuing purposes.

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<sup>1</sup> Examples of large state agencies formed as public trusts include the Medical Technology and Research Authority of Oklahoma, Oklahoma Development Finance Authority (formerly Oklahoma Development Authority), Oklahoma Environmental Protection Authority, Oklahoma Housing Finance Agency, Oklahoma Municipal Power Authority, Oklahoma Ordnance Works Authority, Oklahoma Tourism and Recreation Commission, Southern Oklahoma Memorial Hospital Authority, and Southeastern Oklahoma Industries Authority. Examples of large county agencies formed as public trusts include the Canadian County Home Finance Authority, Cleveland County Home Finance Authority, Oklahoma County Home Finance Authority, Oklahoma Industries Authority, Tulsa County Home Finance Authority, and jail trust authorities. Examples of large municipal agencies formed as public trusts include the Central Oklahoma Transportation and Parking Authority, Metropolitan Tulsa Transit Authority, Oklahoma City Airport Trust, Oklahoma City Municipal Improvement Authority, Oklahoma Psychiatric Foundation Authority, Tulsa Industrial Authority, Tulsa Municipal Airport Trust, Long-Term Care Management Authority of Tulsa, University Center at Tulsa Authority, Regional Metropolitan Utility Authority (Tulsa), Tulsa Port of Catoosa Facilities Authority, and 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.

Trusts from Tulsa city ordinances (under title 39).

# Oregon

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Oregon ranks 22nd among the states in number of local governments with 1,546 as of October 2007.

## 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 (242)

### Municipal Governments (242)

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 (234)

### School District Governments (234)<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 created after July 1, 1997, may issue general obligation bonds with voter approval. All county school districts were required to become common school districts in 2003.

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.

### 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 district 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 (1,034)

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 inter-governmental agreement. The agreement specifies the nature and composition of the board and the fiscal arrangements. Each commission is classified based on its creating agreement.

### 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 Baker, Gilliam, Grant, Harney, Hood River, Malheur, Morrow, Sherman, Umatilla, Union, Wallowa, Wasco, and Wheeler Counties. 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.”

### **Heritage Districts**

These districts acquire, restore, and maintain historic property. They are established by the county governing body after petition of voters, public hearing, and referendum. An elected board governs the district. The districts may levy ad valorem taxes, and upon voter approval, issue general obligation bonds.

Additionally, two or more county governing bodies may initiate the formation of a district, giving dates for public hearing, referendum, and election of board members.

### **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.

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 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**

The following joint water commissions have been formed by intergovernmental 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 multi-county 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.

### **Metro**

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 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.

### **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; issue special assessment improvement bonds; and with voter approval, levy property taxes and issue general obligation 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.

Governments—Individual State Descriptions

### **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 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 October 2007, 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, an asterisk (\*) 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:

### **State**

- Commodities commissions
- Fire patrol districts, Zone 1
- Forest protection districts
- Mid-Valley Behavioral Care Network
- 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)  
Oregon Student Assistance Commission

## **County**

Community Forest Authorities  
Community Services Consortium  
County fair boards  
County livestock districts  
\*County road districts  
\*County service districts (law enforcement, sewerage, drainage, street lighting, parks and recreation, 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)  
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  
Community Forest Authorities  
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 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.

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<sup>1</sup> Legislation authorizing county unit districts was repealed in 2003.

# Pennsylvania

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Pennsylvania ranks 2nd among the states in number of local governments with 4,871 as of October 2007.

## 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—210,000 to 499,999 inhabitants
- Fourth class—145,000 to 209,999 inhabitants
- Fifth class—95,000 to 144,999 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 (2,562)

The 2,526 subcounty general purpose governments in Pennsylvania consist of 1,016 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 (1,016)

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). Incorporation as a borough requires a minimum population of 500 residents. To change from a borough or township to a city requires a minimum population of 10,000 and a referendum. Any municipality may adopt, after an election, a home-rule charter that provides for its government. The following classes, based on population size, apply to cities as of October 2007:

- 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 initiated on petition of voters and 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 (515)**

### **School District Governments (515)**

The following types of school districts in Pennsylvania are counted as separate governments for census purposes and are classified by population size:

- 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. School districts of the first class or of the first class A are governed by a board of public education consisting of 15 appointed directors. 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 board of trustees may fix and charge tuition and fees. The governing body of each school district or municipality comprising a local sponsor 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 of directors, elected from among the members of the boards of school districts comprising the intermediate unit. The state board of education approves and funds the budgets of the intermediate units. The budget for must also be approved by a majority of the school districts comprising the unit. Units may receive federal, state, school district, and other money.

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. Formation requires the passage of ordinances and referendums. The governing board is set by the agreement. In addition to entities providing services such as applicant clearing-houses or distance learning centers to member schools, the Lancaster County Academy, Perkiomen Valley New Beginning, Washington Alternative School, and York County High School 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 (1,728)<sup>1</sup>**

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 the governing body of a third class county or a third class county and its county seat. The board consists of seven members, with 3 appointed by the county, 3 by the county seat, and one by both the county and the county seat. An alternative board consists of nine members appointed by the

mayor, county executive, and the Governor. The authorities may issue bonds and fix and collect fees and rents. 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."

### **East Fork Road District**

Effective January, 1 2004, this district merged with Wharton township.

### **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 members, 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 and promote 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 or council (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 legislative member. The authorities may issue revenue bonds and fix and collect fees and rents. 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 after a public hearing. 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, electrical power facilities, 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**

In 2004 the state legislature repealed, and reenacted the legislation creating this authority. The new provisions have effectively put the authority under the control of the city of Philadelphia. See "Subordinate Agencies and Areas" below.

### **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 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 (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 municipal authorities of any county or of any city single, or jointly, excluding second class counties and cities. The authorities may 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 rents 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.

### **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 members appointed by the county executive, the mayor, or in joint cases, by both. The authorities may issue bonds and fix and collect fees, admissions, and rents. 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).

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, an asterisk (\*) 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.

**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 eight members: four appointed by the board of county commissioners, two by the mayor of Pittsburgh, one by vote of at least five of the other six members, and one nonvoting member 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 county governing body to provide soil conservation services. The creation of these districts may be initiated by petitions, hearings, or referenda. The districts are governed by a board of directors consisting of seven members appointed by the county governing body. 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 to promote economic development and employment. 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 and accept grants.

**Pennsylvania Intergovernmental Cooperation Authority for Cities of the First Class (state)**—This authority assists the city of Philadelphia with its finances. The governing body of the authority 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 Philadelphia are ex officio members of each board. The authority has the power to issue bonds. The authority may accept revenue from any source.

**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)**—The governing body of 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 and accept federal aid, including grants. 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>2</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>3</sup>**

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  
Energy Development Authority  
Flood control districts  
Health districts  
Parking authorities in first class cities  
Patient Safety Authority  
Pennsylvania Civil Disorder Authority  
Pennsylvania Economic Development Financing 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>4</sup>**

Business improvement districts (1996 law)  
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

### **Municipal**

Business improvement districts (1996 law)

Municipal libraries

Neighborhood improvement district management associations (except in first class cities)

Pennsylvania Convention Center Authority

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

### **Township**

Fire and water districts in first class townships

Historic districts

Neighborhood improvement district management associations

Recreation, park, and fair boards

Sanitary sewer districts in second class townships

Sewer districts in first class townships

Shade tree commissions in first class townships

Transportation development districts (municipal)

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

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<sup>1</sup> The Southwestern Pennsylvania Convention Center Design Commission was disbanded in 2003.

<sup>2</sup> Since 1975, the Pennsylvania Department of General Services has performed the functions of the General State Authority.

<sup>3</sup> The Delaware River Joint Bridge Commission of Pennsylvania and New York has never been ratified by New York.

<sup>4</sup> Institution districts are still authorized by law, but have been abolished in many counties.



# Rhode Island

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Rhode Island ranks 49th among the states in the number of local governments with 134 as of October 2007.

## 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 subcounty general purpose governments in Rhode Island consist of municipal (city) governments and 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 school committee for each of 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:

- Central Falls School District

Systems dependent on municipal governments:

- City school systems

Systems dependent on town governments:

- Town school systems

The Central Falls School System is governed by a board of trustees appointed by the state board of regents for elementary and secondary education from nominations made by the commissioner of elementary and secondary education. The board appoints a superintendent to manage and operate the school.

The city and 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, called “school committees,” their fiscal requirements are determined and met by the sponsoring cities or towns.

### 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 (91)

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.

### Capital Center Commission

This commission was created by special act. It provides parking, transportation, streets, pedestrian malls, and

the like within a special development district in the city of Providence. The commission consists of four members appointed by the Governor, four appointed by the Mayor of Providence, four by the chair of the Providence Foundation, and one jointly by the aforementioned three officers, plus the chair of the corporations committee of the state Senate, the chair of the finance committee of Providence's city council, and the chair of the local committee on urban redevelopment renewal. The committee may charge special assessments with the approval of property owners and may receive revenue from leases, sales, and loans. The commission may issue bonds after state approval and, in some cases, voter approval.

### **Conservation Districts**

Soil and water conservation districts are established by the state conservation committee upon petition of 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.

### **Convention and Visitors' Bureaus**

Two bureaus have been created by special act: the Newport County Convention and Visitors' Bureau and the Greater Providence-Warwick Convention and Visitors' Bureau. The former is governed by a board consisting of appointees by local governments, the latter also includes state appointees. The bureaus are funded by a statutorily set hotel tax.

### **Dam Management Districts**

These districts are created upon passage of an ordinance by one or more cities and/or towns. The boundaries of the districts and the manner of governance are specified in the creating ordinance. The districts may set fees, rates, and charges.

Dam management districts governed by the creating government ex officio are not counted as separate governments. See "Subordinate Agencies and Areas" below.

### **East Providence Special Development District Commission**

This commission was created by special act. It serves a special development district in East Providence, providing economic development for a waterfront area. The 19-member commission consists of local and state appointees, plus city and state officials serving in an ex officio capacity. The commission may fix fees, rates, rents, assessments, and other charges.

### **Fire, Fire and Water, and Fire and Lighting Districts (Special Acts)**

These districts, which typically furnish fire protection, water supply, or lighting, but may also furnish other services such as street or beach maintenance, electric power, or garbage removal are established by special acts with substantially uniform provisions. A referendum may be required. The districts are governed by officers elected at an annual meeting of the voters. The Exeter Fire District's board also includes members appointed by private entities. For all fire districts, either the board sets taxes or the electors order taxes. Some fire districts may issue bonds or fix charges for the sale of water. Voter approval may be required for the levy of taxes or for the district budget.

### **Housing Authorities**

Housing authorities are created by the city or town council upon 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 and fix rents and charges.

### **Pascoag Utility District**

This district was created in 2001 by special act to provide electricity and water. A board of seven popularly elected commissioners governs the district. The district may fix rates and issue bonds.

### **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.

### **Water Authorities—County (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 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.

## **Water Authorities, Commissions, and Districts—Town (Special Acts)**

These districts are established by special acts to serve all or part of a town or towns. Establishment of the Chopmist Water District also required voter petition and vote of the town council. The districts are governed by boards of directors that may be elected or may be appointed by the town administrator. The districts may fix fees, rates, rents, and other charges and may issue bonds. For some districts, the voters may set and authorize taxes. Some districts may levy ad valorem property taxes, which may require voter approval.

## **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 and issue revenue bonds.

**Narragansett Bay Commission (state)**—This commission was created in 1980 by a special legislative act. The commission operates water treatment plants. The commission is governed by gubernatorial appointees and appointees of the municipalities of Central Falls, Cumberland, East Providence, Johnston, Providence, North Providence, Pawtucket, and Lincoln. The commission may set rates and issue bonds.

**Rhode Island Airport Corporation (state)**—This entity, formed by executive order in December of 1992, is a semi-autonomous subsidiary of the Rhode Island 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 of which six are appointed by the Governor and one 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 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 Governor and eight members appointed by the Governor, governs

the corporation. The corporation may fix rents, fees, tolls, and charges and may issue revenue bonds. This entity was formerly known as the Rhode Island Port Authority and Economic Development Corporation.

**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.

**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 president 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, plus the director of the department of transportation. The authority may fix fares and charges and issue revenue bonds.

**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 members of the house of representatives appointed by the speaker of the house, one member of the senate appointed by the president of the senate, plus the director of administration, governs the corporation. The corporation may fix rates and fees and issue revenue bonds.

**Rhode Island Turnpike and Bridge Authority (state)**—This corporation was created by special act. The authority is governed by a board consisting of four members appointed by the Governor plus the director of transportation. The authority may issue revenue bonds and fix and collect tolls.

Other examples include:

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

Blackstone Valley Sewer District  
Capital Center Commission  
Quonset Development Corporation  
Regional tourism districts  
Rhode Island Clean Water Finance Agency (formerly the Rhode Island Clean Water Protection Finance Authority)  
Rhode Island Commission for National and Community Service (dba Rhode Island Service Alliance)  
Rhode Island Convention Center Authority  
Rhode Island Depositors Economic Protection Corporation

Rhode Island Higher Education Assistance Authority  
Rhode Island Public Rail Corporation  
Rhode Island Public Telecommunications Authority  
Rhode Island Refunding Bond Authority  
Rhode Island Student Loan Authority  
Rhode Island Water Resources Board  
Tobacco Settlement Financing Corporation  
University of Rhode Island Research Corporation

### **Municipal**

Conservation commissions (city)  
Dam management districts with ex officio boards (city)  
District management authorities  
Downcity Tax District  
Drainage districts (city) (special acts)  
Mosquito abatement districts (city)  
Municipal detention facility corporations (city)  
Municipal land trusts (special acts)  
Municipal public buildings authorities (city)  
Parking commissions  
Providence Civic Center Authority  
Providence Public Building Authority  
Redevelopment agencies (city)  
Special development districts  
Stormwater management districts (city)  
Warwick Sewer Authority  
Waste water management districts (city)  
Water supply boards (special acts)

### **Town**

Block Island Housing Board  
Burrillville Sewer Authority  
Conservation commissions (town)  
Coventry Sewer Authority  
Dam management districts with ex officio boards (town)  
Drainage districts (town) (special acts)  
Forest and park commissions  
Highway districts  
Hopkinton Economic Commission  
Land trusts (special acts)  
Lincoln Water Commission (1955 special act)  
Middletown Sewer Commission  
Mosquito abatement districts (town)  
Municipal detention facility corporations (town)  
Municipal public buildings authorities (town)  
Portsmouth Sewer Authority  
Redevelopment agencies (town)  
Smithfield Sewer Authority  
Stormwater management districts (town)  
Waste water management districts (town)  
Water supply boards (special acts)  
West Warwick Sewer Commission  
Westerly Downtown Center Special Services District

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

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<sup>1</sup> The Narragansett Bay Water Quality Management District was succeeded by the Narragansett Bay Commission. Legislation authorizing the Mount Hope Bridge Authority was repealed in 2006. The Newport County Convention and Visitors Bureau, classified as a state dependent agency in previous censuses, was reclassified as a special district for the 2007 census.

# South Carolina

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South Carolina ranks 37th among the states in number of local governments with 698 as of October 2007.

## 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 (268)

### Municipal Governments (268)

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 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:

- County-wide school districts
- Independent school districts

Of the 85 school districts in South Carolina, 29 are county-wide; 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, 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 2006–2007 school year, no districts conformed to the general law.

As of fiscal year 2007, only four 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 two boards elected (Anderson and Marion Counties) and two appointed by the legislative delegation (Clarendon and Dillon Counties). Thirteen 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 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 local districts have limited fiscal authority, and 3 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, and 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) that have a county-wide school district also have geographic



subdivisions within the county-wide districts which serve administrative purposes.

### **Dependent Public School Systems**

There are no dependent school systems in South Carolina.

### **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.

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. These commissions are not counted as separate governments, but are classified as county government agencies.

The technical colleges 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.

County superintendents provide services to school districts in certain counties. These officials are classified as county officers and are not counted as separate governments. This office has been abolished in some counties by special acts.

### **SPECIAL DISTRICT GOVERNMENTS (299)**

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**

South Carolina has special acts that 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 was created to provide air transport facilities in Charleston County and 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 6 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 owns and operates Florence Regional Airport to serve the counties of Florence, Marion, and Dillon. The district is governed by a board of nine members appointed by the Governor and selected from recommendations by the participating county councils and the Florence city council. Legislation authorizes county per capita appropriations. The authority may fix and collect rents, fines, fees, and charges and may issue revenue bonds. General obligation bonds for capital construction projects may be issued subject to approval by the county boards within the district and optional referendum. When such bonds are issued, the member counties may levy an ad valorem tax 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**—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; and having 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.

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, is authorized to transfer assets, properties, and responsibilities to another entity and to dissolve the district, subject to referendum.

### **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, 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 Lynches 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.

## **Laurens County Water and Sewer Commission**

This commission, authorized by county ordinance, was created by the 1994 consolidation 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.

## **Myrtle Beach Air Base Redevelopment Authority**

This authority to redevelop the former air base was created by an executive order of the Governor. It is governed by a board appointed by state, county, and municipal authorities. The authority may collect fees and charges and issue revenue bonds.

## **Old Abbeville District Historical Commission**

This commission was dissolved in 2006.

## **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 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, 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.

## **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, 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.

## **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 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.

## 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, an asterisk (\*) 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, 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 multi-county 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.

**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 non-profit corporation as a section 501(c)(3) organization, 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 two percent of the revenues and is to be used for grants distributed to local governments within South Carolina.

Other examples include:

#### State

Catawba Health District  
Charleston Naval Complex Redevelopment Authority  
County health departments  
County disabilities and special needs boards  
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.  
Western Carolina Higher Education Commission

## County

Ambulance districts  
Ambulance districts formed by county ordinance  
Allendale County Ambulance Service District  
Aiken Ambulance Service District  
Bridge districts—1922 law  
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  
\*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  
County transportation authorities  
Darlington County Historical Commission  
\*Erosion districts  
Fire protection service districts 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)  
Public libraries (single and multi-county)  
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>3</sup>

Chapin Memorial Library (Myrtle Beach)  
Clinton-Newberry Natural Gas Authority  
City development boards  
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 population)  
Park, recreation, and facility acquisition corporations (municipalities over 50,000 population)  
South Carolina laws also provide for various types of local areas for election purposes and administration of justice.

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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. In addition portions of Greenville and Saluda Counties are served by school districts in adjoining counties.

<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, and Union.

Districts with no fiscal authority (26)—Dillon 1–3; Florence 2, 3, and 5; Beaufort; Calhoun; Clarendon 1, 2, and 3; Colleton; Greenwood 50, 51, and 52; Hampton 1 and 2; Jasper, Lee McCormick; Oconee; Richland 1 and 2; Saluda; and Sumter 2 and 17.

Districts with limited fiscal authority (33)—Allendale; Anderson 1–5; Bamberg 1 and 2; Barnwell 19, 29, and 45; Chesterfield; Dorchester 2 and 4; Fairfield; Florence 4; Greenville; Lancaster; Laurens 55 and 56; Marion 1, 2, and 7; Orangeburg 3, 4, and 5; Newberry; Pickens; Williamsburg; and York 1–4.

Districts with statutory millage limits (3)—Abbeville, Florence 1, and Kershaw.

<sup>3</sup> Legislation authorizing the Orangeburg-Calhoun Regional Medical Center was repealed in 2004 Act No. 298, § 1.

# South Dakota

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South Dakota ranks 16th among the states in number of local governments with 1,983 as of October 2007.

## 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 (1,225)

The subcounty general purpose governments in South Dakota consist of municipal (city and town) governments and township governments.

### Municipal Governments (309)

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—fewer 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 (916)

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 (166)

### School District Governments (166)

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

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.

Multi-district vocational centers are classified as joint educational service agencies of the participating school districts and are not counted as separate governments.

## SPECIAL DISTRICT GOVERNMENTS (526)

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. They are created on 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 districts may levy ad valorem taxes and issue bonds.

### Community Center Districts

Legislation authorizing Community Center Districts was repealed in 2004.

### 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.

### Consumers Power Districts

These districts may be created by the circuit court upon 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 and collect rents.

### **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 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 upon voter petition 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. This district was not reported in operation in 2007.

### **Municipal Power Agencies**

Two or more cities may form an agency to generate and transmit electric power by agreement of the participating parties. A board of directors whose membership is determined by the agreement governs the agency. The agency may set rates and charges and issue revenue bonds.

### **Predator Control Districts**

These districts are established on petition of livestock owners within one or more counties for the purpose of protecting livestock from predators. The district is governed by a board of directors popularly elected by all livestock owners within its boundaries. The districts may levy special taxes during the annual county tax levy, as well as per-head taxes on all livestock.

### **Public Hospital Districts**

These districts may be established by the county commissioners on petition of voters after local referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and issue bonds with voter approval. No public hospital districts have been reported in operation since June 1997.

### **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 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.

## 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 state board of natural resource development upon petition of landowners and after voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments.

## Water Project Districts

Districts for the construction of water projects for the conservation, storage, distribution, and utilization of water may be created upon 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; and for the collection, treatment, and disposal of wastewater; may be created by the state board of water and natural resources upon 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 upon 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 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 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 fix charges in connection with its loans and issue revenue bonds.

Other examples include:

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

Black Hills Forest Fire Protection District  
Petroleum Environmental Compliance Authority  
South Dakota Building Authority  
South Dakota Economic Development Finance Authority  
South Dakota Railroad Authority  
Value Added Finance Authority

#### County

Area jail or juvenile detention facility compacts (two 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

#### 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.

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<sup>1</sup> Legislation authorizing the South Dakota Airline Authority and the South Dakota Municipal Facilities Authority has been repealed.

# Tennessee

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Tennessee ranks 31st among the states in number of local governments with 928 as of October 2007.

## COUNTY GOVERNMENTS (92)

The entire area of the state is encompassed by county government, except for the Metropolitan Government of Nashville and Davidson County, the Metropolitan Government of Lynchburg and Moore County, and the Hartsville-Trousdale County Government. Although the three metropolitan governments are classified under Tennessee law both as counties and as municipalities, each is counted only once as municipal governments in census statistics on governments.<sup>1</sup> General service districts and urban service districts (Davidson, Moore, and Trousdale Counties) and special service districts (Trousdale County) are not counted as separate governments. In Tennessee, counties not having adopted a metropolitan form of government, the form of the governing body is the county legislative body.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (347)

### Municipal Governments (347)

The municipal governments in Tennessee consist of cities and towns; these governments 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 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 (136)

### 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 authorizing legislation.

## Dependent Public School Systems (122)

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

Systems dependent on county governments (91):

- County school systems

Systems dependent on municipal governments (31):

- Municipal school systems

School systems composed of multiple counties are authorized, but none exist.

Each of the 91 county school systems is administered by an elected county board of education. The fiscal requirements of the county school systems are provided by the county legislative body.

Provisions governing the 31 city school systems are specified in the city charters. City school systems are governed by elected boards of education. The fiscal requirements of the city school systems are provided by the city governing body.

## SPECIAL DISTRICT GOVERNMENTS (475)

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. Airport authorities may issue revenue bonds and impose fees, rentals, and charges for use of facilities.

**Metropolitan airport authorities**—These authorities may be created by any city or metropolitan government having a population of 100,000 or more or by any county containing such a city, following public hearing and upon resolution of the governing body and approval by its executive. Additional municipalities may participate. Each authority is governed by a board of commissioners that 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**—These 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**—These authorities may be created, after public hearing, 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. 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.

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**

This authority was 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's board of directors is composed of the mayors of the participating counties, plus the state commissioner of agriculture and the dean of the University of Tennessee agricultural extension service. The authority may issue revenue bonds.

### **Energy Acquisition Corporations**

These corporations may acquire, manage, and finance natural gas, electrical power, and other energy forms for municipal distributors. The authorities may be created upon application of at least three voters to the governing body of a county or municipality and the passage of a resolution by the governing body. Each corporation is governed by a board of directors appointed by the creating local government. The corporations may set fees and charges and may issue revenue bonds. The creating local government may issue revenue bonds on behalf of a corporation.

### **Energy Authorities (special acts)**

The Jackson Energy Authority and the Bolivar Energy Authority were created by special acts. Each authority is governed by a board of directors appointed by the Mayor of its respective city. The authorities may establish and charge fees and may issue revenue bonds.

### **Four Lake Regional Industrial Development Authority**

This authority was created by special act to serve the counties of Macon, Smith, Sumner, Trousdale, and Wilson. The authority is governed by a board of directors consisting of the chief executive of the participating counties and municipalities, members of the industrial development boards, a gubernatorial representative, one representative of a member of Congress, a member of the state senate, a member of the state house of representatives, a member appointed by the Tennessee Valley Authority, and one member appointed by each electric cooperative meeting certain specifications. The authority may issue revenue bonds. The authority also may issue general obligation bonds in conjunction with the state of Tennessee.

### **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 upon 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. The mayors of municipalities or the county legislative bodies appoint the housing authority commissioners. 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. The Knoxville Community Development Corporation and the Metro Development and Housing Agency in Nashville operate under the same law as the housing authorities.

### **Port Authorities**

One or more counties, cities, or towns or any combination of these may form a port authority under general law, upon resolution and after public hearing. A board of commissioners is appointed by the executive officer of each member government with the approval of the governing body. Port authorities may establish and charge fees, rentals, and other charges for the use of facilities or services and may issue revenue bonds.

### **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 may fix rents, rates, tolls, fees, and charges, and may issue revenue bonds.

The South Central Tennessee Railroad Authority, North East Tennessee Railroad Authority, and the Tri-County Railroad Authority were created by special acts with similar provisions.

## Regional Transportation Authority

This authority was created by a 1998 special act to plan and provide mass transit services to specified counties and the municipalities within those counties at each local government's option. The authority is governed by a board composed of the chief executive of each participating county, the mayor of each participating town or city, the state commissioner of transportation, and six members appointed by the Governor. The authority may set local assessments to be paid by the participating local governments.

## River Basin Development Authorities

**Beech River Watershed Development Authority**—governed by an eight-member board of directors, including five gubernatorial appointments, the county mayors of Decatur and Henderson Counties, and the state commissioner of environment and conservation.

**Carroll County Watershed Authority**—governed by a six-member board of directors appointed by the governor.

**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 composed of the county mayor (or county executive) of each member county, 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 mayors of Monroe, Loudon, and Blount Counties, and two appointees from each county appointed by the county mayor with advice and consent of the county commission.

**Tennessee Duck River Development Agency**—governed by a 17-member board of directors consisting of representatives from each of the five counties (Coffee, Bedford, Hickman, Marshall, and Maury), two county mayors, a member of the governor's staff or cabinet, two mayors, and two at large members, all designated by the governor.

**West Fork Drakes Creek Dam and Reservoir Interstate Authority**—This authority is counted under the state of Kentucky.

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 upon 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 two or more counties or 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.

Solid waste authorities created by a single county or municipality are not counted as separate governments. See "Subordinate Agencies and Areas" below.

## Utility Districts

Utility districts may be created to serve the territory of one or multiple counties by the county mayor or county mayors of such counties following petition of landowners and public hearing. Utility districts may provide water service, sewer, garbage collection and disposal, street lighting, parks and recreational facilities, gas supply, fire and police protection, transit, transmission of industrial chemicals or natural gas by pipeline, and community antenna television facilities or combinations thereof. Each district is governed by a board of commissioners that is 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 upon petition of landowners and after local referendum. An elected or appointed board of directors governs each district. Watershed districts may set special assessments and may issue revenue bonds. Ad valorem tax levies may be made only by special act of the state's 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. 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.

Water and wastewater treatment authorities serving a single government are classified as dependent agencies

of the governments they serve. See “Subordinate Agencies and Areas” below.

## **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 (municipal or joint county-city)**—These agencies deliver local services to metropolitan or multi-county areas within the economic development districts. The chief elected officials of the counties and/or cities within each district may create an agency. Each agency is governed by a board composed of local officials, plus one state senator and one state representative. The participating local governments provide funding, which is matched by the state.

**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. The corporations may be created 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.

**Tennessee Housing Development Agency (state)**—This agency was formed to provide mortgage credit for low- and moderate-income housing. The governing body is a board of 19 members consisting of 12 members appointed by the governor and one member appointed by each of 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 and issue revenue bonds.

**Tennessee Technology Development Corporation (state)**—Created under 1997 legislation, this corporation assists 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 public school construction 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 and issue revenue bonds.

Other examples include:

### **State**

- Certified Cotton Growers’ Organization
- Chickasaw Basin Authority
- Community service agencies
- Development districts
- Local neighborhood development corporations
- Regional library boards
- Tennessee Child Care Facilities Loan Guarantee Corporation
- Tennessee Industrial Development Authority
- Tennessee Industrial Finance Corporation
- Tennessee Local Development Authority
- Tennessee Student Assistance Corporation
- Tennessee Tomorrow Inc.
- West Tennessee River Basin Authority

### **County**

- County airports
- County electric distribution agencies
- County industrial development corporations and boards
- County libraries
- Drainage and levee districts
- Economic development commissions
- Emergency communications districts
- Fire departments and districts
- Gibson County Water Projects Authority
- Health, educational, and housing facility corporations
- Metropolitan hospital authorities<sup>2</sup>
- Metropolitan libraries
- Parking authorities
- Public building authorities
- Regional megasite authorities
- Solid waste authorities (single county)
- Sports authorities
- Tourism development zones
- Transit authorities
- Water and wastewater authorities (single county)

### **Municipal**

- Central business improvement districts
- Emergency communications districts



Fire districts (metropolitan governments)  
Inner city redevelopment districts  
Health, educational and housing facility corporations  
Metropolitan celebration authorities  
Metropolitan government port authorities  
(Nashville-Davidson)  
Metropolitan hospital authorities<sup>2</sup>  
Municipal airports  
Municipal electric distribution agencies  
Municipal industrial development corporations and boards  
Municipal libraries  
Nashville Thermal Transfer Corporation  
Parking authorities  
Public building authorities  
Regional megasite authorities  
Solid waste authorities (single municipality)  
Sports authorities  
Tourism development zones

Transit authorities  
Water and wastewater authorities (single municipality)

### **Joint city-county**

City-county airports  
Memphis-Shelby County Harbor and Port Commission  
Memphis-Shelby County Convention Center Commission  
Regional megasite authorities  
Public building authorities  
Transit authorities

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

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<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.

<sup>2</sup> Hospital districts and authorities previously created by private acts were placed under the provisions of the metropolitan hospital authorities in 1996.

# Texas

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Texas ranks third among the states in number of local governments with 4,835 as of October 2007.

## 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 (1,209)

### Municipal Governments (1,209)

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; the maximum population is 9,999 for Type B municipalities and 4,999 for Type C municipalities. Type A and B municipalities with a population of fewer than 5,000 may operate under the aldermanic or city manager forms of government. 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 those acts 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 (1,082)

### School District Governments (1,081)

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
- County Industrial training school districts

- Rehabilitation districts for handicapped persons
- Union, county, or joint county junior college districts
- Independent junior 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 county-wide, county line (intercounty), or consolidated. An elected board of trustees governs each common or independent school district. Both types of districts 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 after voter approval.

Rural high school districts are governed by an elected board of trustees. The districts may levy school taxes and, upon voter approval, may 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. Districts may determine fees and tuition and issue revenue bonds. Industrial training school districts may levy ad valorem taxes upon voter approval.

A rehabilitation district for the handicapped is administered by an elected board of directors. The board may fix fees and tuition rates. Rehabilitation districts may levy ad valorem taxes upon voter approval.

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)

Open enrollment charter schools that are directly operated by a governmental entity and college and university charter schools are considered to be dependent activities of the administering government.

## 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 county-wide vocational school districts which 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 commissioner of education. A seven-member board appointed in a manner determined by the commissioner governs each center. The centers may receive contributions from participating school districts and grants from the state foundation school fund.

Higher education facilities authorities, which finance student loans and construction of higher education facilities, are listed under “Subordinate Agencies and Areas” below.

## SPECIAL DISTRICT GOVERNMENTS (2,291)

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 10 residents of the proposed district after a public hearing. Upon approval, the county commissioners will select a temporary board of directors 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. The district may impose assessments after a petition and hearing.

### 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; however, 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 upon petition of the governing bodies of two 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. Although authorizing legislation for these authorities has never been repealed, none has ever been reported in operation.

### 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 state natural resources conservation commission if the district serves two or more counties) upon 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 a 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 after voter approval.

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.

The Edwards Aquifer Authority, also established under laws authorizing conservation and reclamation districts, is described below.

### **Coordinated County Transportation Authorities**

Authorities may only be established in a county that is adjacent to a county with a population of more than one million. Authorities may be created by the commissioners court of a county on adoption of a resolution or order initiating the process, or upon petition of voters after a public hearing and election. An authority may impose fares, tolls, charges, and rents and may issue bonds. An authority may, upon voter approval, levy a tax.

### **County Development Districts**

Districts to build facilities to attract tourists may be created upon petition of land owners in any county with a population less than 400,000 followed by a public hearing and approval at referendum. A board of five directors appointed by the commissioners court governs the district. The district may levy a sales tax with voter approval and issue bonds.

### **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 elected directors administers each district. The districts may levy taxes and issue bonds upon voter approval.

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, composed 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 and commissioners court of the participating governments

represented. The district may impose a “911” service fee on telephone customers and issue bonds.

### **Emergency Services Districts**

These districts to provide fire protection services and, optionally, ambulance and other emergency services are established by the county commissioners court upon 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 multi-county 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 and charge fees for services.

### **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 issue revenue bonds.

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 and may issue revenue bonds.

Hospital districts created under the 1957 general law may be created in counties with fewer than 75,000 in population that meet specified assessed valuation requirements by the county commissioners court upon petition of voters and after a hearing and local referendum. An elected board of trustees governs each district. The district may collect charges. The district may 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 upon petition to the county judge and 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 and is usually elected, but is in some cases appointed. These districts may fix service charges and, with voter approval, may levy ad valorem taxes and issue bonds.

For a few districts, however, 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 with more than 190,000 in 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 city may, upon resolution of need, establish a city housing authority upon petition by voters. The commissioners court of a county may, upon resolution of need, establish a county housing authority on its own motion or upon petition of voters. Similarly, two or more counties may establish a regional housing authority by the commissioners court after a public hearing; 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 corporations are created by two or more governments 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 fix charges in connection with its loans and issue revenue bonds.

Housing finance corporations that serve one city or county government are not counted as separate governments; see “Special District Governments,” above.

## **Irrigation Districts**

Formation of districts to provide irrigation and drainage facilities is initiated upon petition of landowners after a hearing and approval from the county commissioners court (if the district covers a single county) or from the state 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. Districts may enter into contracts with the federal government, after voter approval. All districts may impose water charges and, upon voter approval, may issue bonds. Districts may levy taxes and assessments; however, districts not under contract with the federal government must first receive voter approval.

## **Jail Districts**

Districts to finance jail facilities are created by the commissioners court upon 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 October 2007.

## **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 taxes. Districts may levy taxes on an ad valorem basis, and after a decree of appraisal, districts may levy taxes on a benefit basis.

## **Library Districts**

Library districts to promote and support area libraries are established by the county commissioner’s court on petition by five 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. A district may fix fees and charges for services and, upon voter approval during creating election, may levy a sales and use tax.

## **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 more than 60,000 and located in a metropolitan area having a principal municipality with a population of more than 1.2 million may create a metropolitan rapid transit authority. Authorities created prior to 1980 with a principal municipality population of fewer than 1.2 million may continue to exist. Authorities are created by resolution of the governing body on their own accord or upon petition of voters after a public hearing and referendum. 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 entities, including cities, towns, and conservation and reclamation districts, after a referendum. A board of directors, appointed by the governing bodies of the creating governments, governs each agency. The composition of the board is determined by the creating concurrent ordinance. The agency may issue revenue bonds and enter into contracts for the sale or exchange of energy. An agency may establish and maintain rates and charges. 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 created by the commissioners court upon petition of resident landowners and after a hearing and referendum. Districts of this type may not include more than all or parts of two counties. Districts created to improve, prevent, and conserve inland and coastal water, and to control storm and flood water may be created in the same manner. Districts of this nature may not include more than all or

parts of three counties. Districts are governed by a navigation and canal commission. Districts of the first type are governed by an appointed commission, and districts of the second type are governed by either an elected or appointed commission. Districts may prescribe fees and charges and, upon voter approval, may issue bonds and have taxes levied on behalf of such a district.

Some districts are called “port facilities” Port facilities are created for the development of deep-water navigation in areas that include a city with a population of more than 100,000. They may operate and develop ports and waterways inside the district and extending to the Gulf of Mexico. Port facilities are governed by an appointed board of commissioners.

### **Noxious Weed Control Districts**

These districts may be created by the county commissioners court upon petition of landowners and after public hearing and local referendum. An elected board of directors administers each district. The districts may levy an 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 the agreement.

### **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 executive committee appointed by the subregional boards governs each authority. The number of members on the executive committee is determined by the statutory form. 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 and use 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, 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

Authorization for these districts was repealed in 2003. All rural fire prevention districts have been converted to emergency services districts.

### 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.

### Rural and Urban Transportation Districts

These districts may be created upon a finding of need by member counties and municipalities followed by a public hearing. They are governed by a board of nine to 15 representatives appointed by the county and municipal governing bodies from their membership. Their primary source of funding is derived from state appropriations.

### Soil and Water Conservation Districts

Soil and water conservation districts are established by the state soil and water conservation board upon petition of landowners and after a hearing and 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 upon petition of a water supply corporation to the state 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 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.

### 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
- **Ground water conservation districts (single county)**—conservation and development of water supply
- **Regional Districts**
- **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:

- **Municipal utility districts and limited districts**—water supply, sewerage systems, flood control, parks and recreation, solid waste, and street lighting
- **Ground 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 upon 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 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, an asterisk (\*) 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.

**Harris County Flood Control District (county)**—This district, which was organized under the conservation and reclamation district law 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 hospital 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 Facility Authorities for Public Schools (municipal)**—These authorities to finance higher education facilities for public schools are established by ordinance by the governing bodies of one or more municipalities. Authorities are governed by a board of directors, appointed by the governing bodies of member municipalities. Authorities may issue bonds after a notice, and upon voter petition, a referendum. Authorities may invest the proceeds of its bonds and may charge rates or lease for the use of facilities.

**Higher Education Facility Authority for Private Schools (municipal)**—These authorities to finance higher education for private schools are created on ordinance by the governing bodies of one or more municipalities. A board of directors appointed by the governing bodies of the participating municipalities governs each authority. Authorities may issue bonds after a notice, and if petitioned by voters, a referendum. Authorities may invest the proceeds of its bonds and accept grants from any source.

**Higher Education Loan Authorities (municipal)**—These authorities to finance higher education loans are established by ordinance by the governing bodies of the participating municipality or municipalities. A board of directors appointed by the governing bodies of the participating municipalities governs the authority. Authorities may issue revenue bonds with the approval of member cities. Authorities may invest proceeds of its bonds and accept grants from any source.

**Hospital districts in counties of more than 190,000 in population (county)**—These districts are established by the county commissioners court on its own motion or upon the petition of voters, after voter approval. A board of hospital managers appointed by the county commissioners court governs each district. Districts with a population that exceeds 800,000 and that were not included in the boundaries of a hospital district prior to September 1, 2003, shall be governed by a larger board of hospital managers appointed by the commissioners court and the governing body of the largest municipality. The county may levy taxes for district purposes. The district budget may be adopted only after approval by the county commissioners court. The hospital districts in the counties of Bexar, Dallas, El Paso, Harris, Nueces, and Tarrant were established under this law.

**Industrial development corporations (state, county, municipal, or special district)**—These corporations are authorized to provide facilities for industries. They are established upon 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, of whom ten are appointed by the governor with consent of the state senate, and the comptroller of public accounts ex officio. The corporation may fix charges in connection with its loans.

**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 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. Six members of the state water development board govern 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 on its own motion or upon petition of voters after local referendum. Municipalities that did not establish agencies prior to April 27, 1973, may form agencies after an election has been ordered by the governing body of the municipality. 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. All urban renewal plans must be approved by the governing body of the municipality after a hearing.

Other examples include:

**State**

- Agricultural Finance Authority
- Texas Economic Development Corporation
- Texas Low Level Radioactive Waste Disposal Compact
- Texas Natural Resources Conservation Commission (formerly Texas Water Development Board)
- Veterans Land Board

**County**

- City-county health units (county portion)
- Conservation and reclamation districts governed by county commissioners (special acts)
- County appraisal districts
- County assistance districts
- County building authorities
- Crime control and prevention districts
- Drainage districts governed by county commissioners
- Harris County Toll Road Authority
- Hood County Hospital District
- Hospital districts governed by county commissioners (1957 optional law)
- Housing finance corporations (county)
- Joint city-county hospital boards (county portion)
- Joint municipal-county hospitals (county portion)
- Lubbock County Hospital District

Mental health and mental retardation authorities (single county)

\*Mosquito control districts

Park and recreation districts (counties with river frontage on both the Comal and Guadalupe Rivers)

Public improvement districts (counties)

Recreational and cultural facilities boards (county portion)

\*Road districts

Road utility districts

Sports and community venue districts

Storm water control districts

Titus County Hospital District

Tyler County Hospital District

Wind erosion conservation districts

**Municipal**

\*Arts and entertainment districts

City of Laredo Port of Entry Authority

City-county health units (city portion)

City elderly housing corporations

Crime control and prevention districts

Dallas-Fort Worth Regional Airport Board

\*Homestead preservation districts, and reinvestment zones

Housing finance corporations (municipal)

Industrial districts (administrative areas)

Joint city-county hospital boards (city portion)

Joint municipal-county hospitals (city portion)

La Porte Area Water Authority

Municipal development districts

Municipal management districts

Municipal parking authorities

Municipal property finance authorities or corporations

Public improvement districts (municipal)

Recreational and cultural facilities boards (municipal portion)

Road utility districts

**Other**

Pollution control districts created within the Gulf Coast Waste Disposal Authority are administered by the authority 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.

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<sup>1</sup> The Texas Small Business Industrial Development Corporation, which is governed by the Texas Economic Development Commission, was organized under this law.



# Utah

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Utah ranks 41st among the states in number of local governments with 599 as of October 2007.

## 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—31,000 to 124,999 inhabitants
- Fourth class—11,000 to 30,999 inhabitants
- Fifth class—4,000 to 10,999 inhabitants
- Sixth class—fewer than 4,000 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 (242)

### Municipal Governments (242)

Municipal governments in Utah are the cities and towns. The following classes, based on population size, apply to municipalities:

- 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

Governments—Individual State Descriptions

- 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)

All school districts in Utah are independent districts and all offer both elementary and high school education. 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.

### 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.

The Utah College of Applied Technology system consists of nine applied technology college campuses which provide 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. These campuses are classified as dependent activities of the state government and are not counted as separate governments.

## SPECIAL DISTRICT GOVERNMENTS (288)

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

### Basic Local Districts

A basic local district is a local district that is not a cemetery maintenance district, drainage district, fire protection



district, improvement district, irrigation district, metropolitan water district, mosquito abatement district, public transit district, service area, or water conservancy district (see descriptions of each below). Such districts include entities existing and operated as a local district (referred to as special districts prior to the 2007 legislation) as defined under the law in effect before April 30, 2007. Provisions relevant to local districts generally are under the heading “Local Districts” 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 or following a resolution of the board of trustees of a local district whose boundaries encompass the proposed district. Creation of districts following the petition or resolution process is subject to 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 may not be created in a city of the first or second- class. A three to nine member board of trustees, the total being an odd number, appointed by the municipal legislative body where districts are wholly within a municipality and by the county legislative body for other districts governs each district. The districts may levy ad valorem taxes and may issue revenue and general obligation bonds.

### **County Service Areas**

County service areas are now listed as Service Areas below.

### **Drainage Districts**

The creation of new drainage districts has been prohibited since June 30, 1975. 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**

The creation of new fire protection districts has been prohibited since June 30, 1975. Districts to provide fire protection may be formed under the provisions of the Utah County Service Area Act (see “Service Areas” above), the Utah Special Service District Act (see “Special Service Districts” below), or as a Basic Local District described above and below under Local Districts. The composition and method of appointing or electing board of trustees members existing on April 30, 2007 shall be continued.

The districts may levy ad valorem taxes and, subject to voter approval, may issue bonds.

County-wide 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 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 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.

In counties of the third-, fourth-, fifth-, and sixth class-, the governing body of each public body in the state, except the state itself, may contract with an interlocal agreement for services to be provided by an existing housing authority established in another political subdivision.

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

which 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 and 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. Either of these legislative bodies may at any time adopt a resolution providing for the election or appointment of the board of trustees. See “Subordinate Agencies and Areas” 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 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.

### **Local Districts<sup>1</sup>**

Amendments in 2007 provide for “limited purpose local government entities—local districts” with statutory provisions that apply to special districts in general, except where specialized statutes prevail (see Basic Local Districts above). Local districts may provide any two services selected from a list which includes operation of an airport; the operation of a cemetery; fire protection, paramedic, and emergency services; garbage collection and disposal; health care, including health department or hospital service; operation of a library; abatement or control of mosquitos and other insects; operation of parks or recreation facilities or services; operation of a sewerage system; street lighting; construction of curbs, gutters, and sidewalks; transportation, including public transit and providing streets and roads; operation of a system or of components of a system for water supply, treatment, and distribution; extended police protection; and installation of underground electric utility. Districts providing more than two services before April 30, 2007, may continue to provide those services. Districts are also authorized to acquire, construct, and operate electrical generation, transmission, and distribution facilities incidental to the primary operations of the district and to sell electricity at wholesale to an electric utility or municipality with an existing distribution

system. The district name may include words descriptive of services provided by the district.

Districts are created by resolution of the legislative body of the county and each municipality in which the district is located following petition of property owners or voters; following resolution of each of the legislative bodies; or following resolution of the board of trustees of a local district, public hearing, and if required election. Districts may be created only in those areas where the county or municipality has refused to provide the requested services. Districts are governed by an elected or appointed board of trustees having an odd number of members from three to nine. Districts may levy ad valorem taxes, impose rates and charges, and issue revenue, and subject to referendum, general obligation bonds.

A local district may create one or more improvement districts within the local district area to undertake projects for which the local district was formed. These districts serve as assessment areas. Improvement districts governed by a special service district are classified for census purposes as adjuncts of the local district they serve.

### **Metropolitan Water Districts**

Districts to provide for the distribution of water for municipal and domestic purposes, mining, 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 rates, charges, and assessments; and issue both revenue and general obligation bonds, with the general obligation bonds requiring voter approval.

### **Mosquito Abatement Districts**

Amendments in 2007 reinstated the creation of new mosquito abatement districts. Districts to provide for the extermination of mosquitos, flies, crickets, grasshoppers, and other insects are created by resolution of the legislative body of one or more following petition of property owners or voters; following resolution of each of the legislative bodies; or following resolution of the board of trustees of a local district, public hearing, and if required, election. Districts may be created only in those areas where the county or municipality has refused to provide the requested services. A board of trustees appointed by the legislative bodies of each county and municipality

represented in the district governs the district. The districts may levy ad valorem taxes and issue bonds.

## **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 to generate power, owns and manages a power transmission system which is complementary to activities of those agencies which 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 other entities under contract, and may issue revenue bonds.

## **Public Transit Districts**

Districts are created by resolution of the legislative body of the county and each municipality in which the district is located following petition of property owners or voters; following resolution of each of the legislative bodies; or following resolution of the board of trustees of a local district, public hearing, and if required, election. Districts may be created only in those areas where the county or municipality has refused to provide the requested services. Districts are governed by a board of trustees appointed by member counties and municipalities. The board of trustees for a district having a population exceeding 200,000 must appoint one ex officio member representing the Utah Transportation Commission; smaller districts may appoint the ex officio member. Districts may fix and collect rates, fares, rentals, and charges; accept financial assistance from state and local governments; and with voter approval, may levy a property tax for the purpose of paying bonded indebtedness and to pay judgments against the district. Districts may issue revenue and general obligation bonds. Member counties and municipalities are authorized to impose an optional sales and use tax which may be transferred directly to a designated public transit district.

As of 2007, two public transit districts have been created:

- Cache Valley Transit District
- Utah Transit Authority

## **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.

Amendments in 2007 provide for regional service areas to be designated as service areas effective April 30, 2007, with no impact on the area's basic structure and operations. See Service Areas below.

## **Service Areas<sup>2</sup>**

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 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. 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 service area; however, the board may pass a resolution for future boards to be elected or appointed. Areas administered by the county legislative body are not counted as separate governments (see "Subordinate Agencies and Areas" below).

Amendments effective April 30, 2007, provide for regional service areas created and operating prior to that date to be designated as service areas with no impact on the area's basic structure and operations. The former regional service areas may add park, recreation, or parkway services to those services they provide. Service areas, with the consent of the county in which a service area is located, may provide planning and zoning service.

### **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 Telecommunication Open Infrastructure Agency (UTOPIA)**

This agency was formed in 2002 by 14 Utah cities pursuant to the Municipal Cable Television and Public Telecommunications Services Act and the Interlocal Cooperation Act under an intergovernmental agreement, by resolution of the legislative bodies of the participating governments, to design, finance, build, operate, and maintain an open, wholesale, public telecommunication infrastructure that has the capacity to deliver high-speed connections to residents and businesses in the member communities. The agency is governed by a board of directors with each member municipality represented by one director. Revenues include fees and charges paid by commercial service providers, a share of customer access fees charged by service providers, and pledged revenues from sales taxes collected by member municipalities. The agency is authorized to issue revenue bonds.

### **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. Effective April 30, 2007, all water former conservancy subdistricts were converted to water conservancy districts.

## **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)<sup>3</sup>—**

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. 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; however, the governing authority of the county or municipality adopting the original resolution has 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 levy ad valorem taxes and assessments on behalf of the districts. Subject to approval of the county or municipal legislative body, 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.

Special service districts may create one or more improvement districts within the special service district to undertake projects for which the special service districts were formed. These districts serve as assessment areas. Improvement districts governed by a special service district are classified for census purposes as adjuncts of the special service district they serve.

**Utah Housing Corporation (state)**—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>4</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)  
Utah Communications Agency Network  
Utah Higher Education Assistance Authority  
Utah Military Installation Development Authority  
Utah Science Center Authority  
Utah State Armory Board  
Utah State Bonding Commission  
Utah State Building Board  
Utah State Building Ownership Authority  
Utah State Fair Corporation

#### **County<sup>5, 6</sup>**

Assessment areas (county)<sup>7</sup>  
Building authorities (county)  
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  
Service areas administered by the county legislative body  
Special road districts

#### **Municipal<sup>8</sup>**

Assessment areas (municipal)<sup>9</sup>  
Airport authorities  
Building authorities (municipal)  
Historic districts  
Municipal improvement districts  
Parking and business improvement districts

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

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<sup>1</sup> Amendments in 2007 affecting special district and local districts changed terminology applicable to what had previously been known as county and municipal improvement districts to assessment areas and expanded the entities authorized to designate assessment areas from counties and municipalities to include local districts and special service districts.

<sup>2</sup> Effective with 2007 amendments governing local districts, the distinction between county service areas and regional service areas was dropped. Regional service areas were reclassified as service areas and given additional powers as such.

<sup>3</sup> Amendments in 2007 affecting special district and local districts changed terminology applicable to what had previously been known as county and municipal improvement districts to assessment areas and expanded the entities authorized to designate assessment areas from counties and municipalities to include local districts and special service districts.

<sup>4</sup> Authorizing legislation for the Rural Development Board was repealed.

<sup>5</sup> Sprinkling districts (county), authorized in 1889, were repealed as obsolete in 2006. Section 17-50-310 of the Utah Code authorizes counties to acquire real estate upon which to sink wells to obtain water for sprinkling roads and for other county purposes.

<sup>6</sup> Pure sugar beet seed districts, authorized in 1935, were repealed as obsolete in 2006. The Utah-Idaho Sugar Company, originally the Utah Sugar Company formed in 1889, ceased all operations in 1981.

<sup>7</sup> County improvement districts are now known as assessment areas, effective April 2007.

<sup>8</sup> Sprinkling districts (municipal), authorized in 1889, were repealed as obsolete in 2006. Section 10-8-11 of the Utah Code authorizes municipalities to provide for the lighting, sprinkling and cleaning of streets, alleys, avenues, sidewalks, etc.

<sup>9</sup> Municipal improvement districts are now known as assessment areas, effective April 2007.



# Vermont

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Vermont ranks 35th among the states in number of local governments with 733 as of October 2007.

## COUNTY GOVERNMENTS (14)

There are no areas in Vermont lacking county government. The county governments perform very limited functions, which consist chiefly of maintaining the courthouse and county jail. The principal administrative officers of the county are two assistant or side judges.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (282)

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 (45)

The term “municipality” as defined for census statistics on governments applies to the cities and incorporated villages in Vermont. Cities exist outside the area of any town. Villages are included in town areas.

Towns, called “municipalities” by Vermont statutes, are counted for census purposes as township rather than municipal governments (see below).

## Town or Township Governments (237)

Although not differing in legally authorized powers from cities and villages, units in Vermont designated as towns are counted in census statistics as a separate type of government. Towns perform many of the same duties commonly associated with county and municipal governments. The town governing body is called the board of selectmen.

Although town governments exist in each county in Vermont, they do not cover the entire area of each county.

## PUBLIC SCHOOL SYSTEMS (293)

### School District Governments (293)

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

- City school districts
- Town school districts
- Incorporated school districts

- Interstate school districts
- Union school districts
- Unified union school districts
- Joint contract districts
- Regional technical center school districts

The city and town school districts are governed by boards of directors elected at the school district meeting where school fiscal needs are determined. Similar provisions also apply to interstate school districts.

The 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 at which school tax levies are voted.

The 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. Union school districts organized to operate grades kindergarten through 12 are known as unified union districts.

Joint contract districts may be formed by two or more school districts. Each district is governed by members selected from and by the participating school districts. The districts have the same fiscal powers as the participating school districts.

Regional technical center school districts provide secondary technical education. The districts are created with state approval and voter referendum within the participating city, town, incorporated, or unified union school districts. Each district is governed by a board consisting of elected and appointed officials. The districts may establish tuition and, with voter approval, issue bonds.

School districts may directly operate regional technical centers. These centers are not counted as separate governments. Comprehensive high schools are public schools other than technical centers that provide secondary technical education. These are counted as part of the operating school district.

### Dependent Public School Systems (0)

Vermont has no dependent public school systems.

### Other Educational Activities

Supervisory units, also called “supervisory unions,” are entities for the supervision of school affairs in two or more

school districts. They are classified as joint educational service agencies of these districts for census purposes and are not counted as separate governments.

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.

## **SPECIAL DISTRICT GOVERNMENTS (144)**

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**

These 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, with voter approval, may issue general obligation bonds. 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.

An international water district involving Canada was created by special act. It operates under similar provisions. All bond issues require voter approval.

### **Fire Districts**

Fire districts provide fire protection, public parks, water works, sewers, sidewalks, and street lighting, sprinkling, or oiling. These districts are established by the town selectmen upon petition of landowners. 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 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 may be established by resolution of the city, village, or town governing body on its own initiative or upon 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**

These districts, formerly known as soil and water conservation districts, are created by the state natural resources conservation council upon petition of landowners and after referendum. Each district is governed by three elected

supervisors and two supervisors appointed by the state council. The districts may require contributions from benefited landowners.

## **Regional Transit Authorities and Districts**

Two types of regional transit agencies are authorized by Vermont statute:

- 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 authorities may fix fares and assess participating governments on the basis of weekly miles of service. The authorities may issue bonds with voter approval. The Chittenden County Transportation Authority was established by a special act with similar provisions.

Regional transit districts may be 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 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**

Several solid waste districts have been established under special acts or intergovernmental agreements 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 also may 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. Cities, towns, and villages that 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 is governed by 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**

Shown below are various governmental designations in Vermont 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 organizations are discussed below (see “Public School Systems” above, regarding educational agencies of this nature).

**Vermont Educational and Health Buildings Financing Agency (state)**—This authority was established by a special act. The agency board consists of seven members appointed by the Governor, two additional members appointed by those seven, plus the commissioner of education, the secretary of human services, the state treasurer, and the secretary of administration. 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, plus the commissioner of banking, insurance, securities, and health care administration, the state treasurer, and the secretary of commerce and community development. The agency may fix charges in connection with its loans 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 and four directors appointed by the governor with the consent of the senate. The bank may fix fees and charges for its services 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 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**

- District environmental commissions
- Emergency medical services districts
- Highway districts
- Vermont Economic Development Authority
- Vermont Film Corporation (Vermont Film Commission)
- Vermont Health Care Authority
- Vermont Qualifying Facility Contract Mitigation Authority
- Vermont State Colleges, Inc.
- Vermont Student Assistance Corporation
- Vermont Telecommunications Authority
- Vermont Transportation Authority

### **Municipal**

- Conservation commissions
- Local health districts
- Union municipal districts
- Urban renewal agencies

### **Town**

- Conservation commissions
- Fire districts governed by town selectmen
- Local health districts
- Union municipal districts
- Urban renewal agencies

Vermont laws also provide for various types of local areas for election purposes, administration of justice, and zoning.

# Virginia

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Virginia ranks 44th among the states in number of local governments, with 511 as of October 2007.

## 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 October 2007, 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 powers of a town and such additional powers as may be granted by the general assembly. As of October 2007, 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 (135)

### 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 (134)

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

Systems dependent on county governments (95):

- County school systems

Systems dependent on municipal governments (39):

- 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 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 which, in turn, is appointed by the circuit court. Upon voter approval, however, a county school board maybe 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 when 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.

Academic year Governor’s schools are created by an agreement between two or more local school systems to provide gifted and talented programs. They are governed by a board appointed by the participating local school systems. These schools are classified as joint educational service agencies of the participating county, city, or town school systems.

## **SPECIAL DISTRICT GOVERNMENTS (186)**

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, except for the Cumberland’s 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 Federal, state, 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 the director of the Virginia department of conservation and recreation, the commissioner of the Kentucky department of parks, both ex officio, and three commissioners from each state, appointed by the respective Governors. The commission may charge fees and entrance charges and may issue revenue bonds.



## **Buchanan County Tourist Train Development Authority**

This authority was created to develop a tourist train and theme park in cooperation with any interested private or governmental entities in the state or the states of West Virginia, Kentucky, Tennessee, or North Carolina. The board is appointed by the governing body of Buchanan County and includes two members of the county governing body, nineteen citizen members, and one member of the general assembly representing Buchanan County. The authority may issue bonds and accept grants and contributions.

## **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 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 after a public hearing. 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 two or more counties 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.

Commissions created by a single county or municipality are classified as dependent activities of the government they serve. See “Subordinate Agencies and Areas” below.

## **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 appointed representatives and the sheriff 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 to serve on the board of directors of the authority. The authority may fix and collect fees and issue bonds.

## **Northern Neck Chesapeake Bay Public Access Authority**

The authority may be established to acquire and improve sites to provide access to the northern neck of the Chesapeake Bay. The authority may be created on resolution by the governing bodies of participating counties. Each participating government appoints one or two members to serve on the board of directors. The authority may fix and revise fees, rates, and charges, and may 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 and may impose, collect, and set tolls for use of facilities.

### **Park Authorities**

These authorities may be created by resolution of a combination of counties, cities, or towns to provide park facilities after a public hearing, and in some cases, referendum. 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 October 2007.

### **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 appointed 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 County Boards of 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 of a county or town or by the corporation court of a city on petition of the voters and after a hearing and 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 charges. 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 of a county or town or by the corporation court of a city on petition of voters and after a hearing and 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, rents, fees, and charges.

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 Land Owner Boards**

Joint service districts are created by two or more counties or cities by ordinance after a public hearing. Service districts created by court order upon a petition by voters after a hearing with boards composed of land owners 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 Virginia Beach, the city

council may levy a transient room rental tax for the benefit of the service district.

Urban counties, defined as any county with a population that exceeds 90,000 that did not maintain its roads as of January 1, 2007, may establish an urban transportation service district after the local governing body of the urban county and the Commonwealth transportation board can agree on the boundaries of the district. An urban county meeting requirements, may receive funds from the Commonwealth transportation commissioner to maintaining roads within the 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 Virginia soil and water conservation board on petition of either local governing bodies or voters after a public hearing. A district is governed by a board of directors, consisting of two directors appointed by the Virginia soil and water conservation board and two to three directors, depending on the number of participating cities or counties, elected by voters. The districts may accept federal or state contributions and may require contributions from benefited landowners.

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 on petition of landowners after a hearing and referendum. The directors of the parent soil and water conservation district govern each watershed improvement district. The directors may, upon voter approval, levy taxes and service charges and issue bonds.

### **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 authority is governed by a nine-member board, consisting of seven members appointed by the Governor and includes three officials from the governing bodies of Tazewell County, the town of Bluefield, and the town of Pocahontas, and four citizen members who are residents of

Tazewell County. The final members include; one member of the House of Delegates representing Tazewell; and one member of the Senate representing Tazewell. The authority may issue bonds and 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, from among its members, according to the provisions of the creating agreement, governs each district. In addition, the Potomac and Rappahannock Transportation Commission has a board of commissioners that also 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 also includes one member of the House of Delegates, one member of the Senate. The chairman of the Commonwealth Transportation Board also serves ex officio on each commission. 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 Regional Industrial Facilities Authorities**

These authorities are created by ordinance of three or more participating local governments within a region or two or more localities in certain planning districts. A board of directors consisting of appointed members from each participating local government governs the authorities. 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. Authorities of this nature are only effective until the enactment of the Appalachian Region Interstate Compact by one other state.

## **Washington Metropolitan Area Transit Authority**

This authority is counted under “District of Columbia—Special District Governments.”

## **Virginia 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 waste authorities may fix and collect fees and may issue revenue bonds. These authorities may be known by a variety of names including “service authorities” or “sanitation authorities.”

Water and waste authorities representing 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, an asterisk (\*) 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.

**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 non-profit organizations. An authority also may be established jointly by two or more county or municipal governments. An authority is governed by a board of directors, appointed by the governing body of the locality. An authority may fix and collect fees and rents 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 voters. 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 Arlington County

**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 after a hearing. 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. Certain districts containing two cities of the first class and that meet a population requirement may levy an ad valorem tax. 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 2007, 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. To fulfill the objective of this Act, the authority may fix and charge rates, rentals, and fees.

**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 tolls, rents, and 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 airport facilities, water supply, wastewater treatment, drainage, solid waste, public safety, resource recovery facilities, major league baseball stadiums, and public transportation facilities among other facilities. 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.

Other examples include:

### State

Assistive Technology Loan Fund Authority  
Center for Rural Virginia  
Transportation District within the City of Charlottesville and County of Albemarle  
Chippokes Plantation Farm Foundation  
Development authorities for former federal areas  
Foundation for Virginia's Natural Resources  
Hampton Roads Sports Facility Authority  
Innovative Technology Authority  
Jamestown-Yorktown Foundation  
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 Information Technologies Agency/Information Technology Investment Board  
Virginia Land Conservation Foundation  
Virginia National Defense Industrial Authority  
Virginia Outdoors Foundation  
Virginia Public Building Authority  
Virginia Recreational Facilities Authority  
Virginia Small Business Financing Authority  
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 center or hospital commissions (single county)  
Health partnership authorities (including joint)  
Joint or regional citizen detention commissions (county)  
\*Mosquito control districts (county)  
Park authorities (single county)  
Parking authorities (special acts)  
Primary highway transportation improvement districts (Fairfax, Loudoun, and Prince William Counties)  
Public facilities districts (in certain counties)  
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**

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)  
Health center or hospital commissions (serving a single city or town)  
Housing rehabilitation areas  
Housing rehabilitation zones  
Health partnership authorities (including joint)  
Joint and regional citizen detention commissions (city)  
Mosquito control districts (municipal)  
Norfolk Airport Authority (formerly Norfolk Port and City Charter 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  
Portsmouth Port and Industrial Commission  
Public facilities districts (municipal)  
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)  
Tourism financing development authorities (created by a single 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**

Luray-Page County Airport Authority  
Planning districts (joint county-city-town)  
Regional criminal justice training academies

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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.

# Washington

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Washington ranks 19th among the states in number of local governments with 1,845 as of October 2007.

## COUNTY GOVERNMENTS (39)

There are no areas in Washington lacking county government. A county's governing body is known as the board of county commissioners except for home-rule counties, which are governed by the county council. Although consolidated city-county governments are authorized by state statutes, none currently exist.

## SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (281)

### Municipal Governments (281)

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—Fewer 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 with voter approval. 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; however, if the proposed incorporation is within five 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.

### Township Governments (0)

Authorizing legislation for townships was repealed in 1997. Townships were last reported in operation for 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 districts—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. An elected board of directors administers each school district. A school district may levy a special tax for maintenance and operation or may 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.

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.

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.

## SPECIAL DISTRICT GOVERNMENTS (1,229)

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

### Agencies Created Under the Interlocal Cooperation Act

This act was passed in 1967. 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. The functions to be performed by such an agency are specified in the agreement. Agencies established under this law may have a wide variety of names.

### **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 upon petition of property owners after public hearing. Multi-county 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. 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.

### **County Airport Districts**

County airport districts are established by the county governing body after voter petition and referendum. 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, 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**

The creation of these districts may be initiated by petition of voters, by resolution of a county, by resolution of two or more cities in the same county, or by joint resolution of two or more counties. A public hearing and referendum are held. The district governing body consists of ex officio 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 commissioners of a single county 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 some districts remain in existence. Districts created under the diking and drainage district law may be known as “flood control districts.”

Drainage and diking districts may reorganize as improvement districts. Improvement districts for drainage, diking, or sewerage (organized 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 upon petition of voters filed 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 and levy ad valorem taxes, these powers may require voter approval. With voter approval, the districts may levy benefit charges. Districts providing emergency medical services may set fees.

Local improvement districts may be created within fire protection districts. These districts 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. An elected board of directors governs each district. The districts may levy assessments and issue bonds.

Flood control districts established under a 1935 law are not counted as separate governments. See “Subordinate Agencies and Areas” below.

### **Health Districts**

Health districts may be created by interlocal agreements pursuant to general law to serve multiple local governments. The districts may serve any combination of counties, cities, and towns. The boards are established per the agreement. These boards receive contributions from the participating governments per the creating agreements.

Health districts created by one or two counties 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-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 and issue bonds.

The Columbia Gorge Housing Authority, a joint housing authority established with the state of Oregon, is located in and counted in Oregon.

### **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 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, levy special benefit assessments, and with voter approval, issue bonds. These districts also may be known as “reclamation districts.”

Irrigation and rehabilitation districts are formed from irrigation districts under special conditions and possess the same type of organization and powers.

Utility local improvement districts may be established by irrigation districts. They are classified as dependent activities of the irrigation districts for census purposes and are not counted as separate governments.

### **Irrigation Districts—Joint Control**

Irrigation districts under joint control may be established upon petition of landowners to the county, followed by county resolution, public 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 levy special assessments and charges upon each member irrigation district.

### **Joint Operating Agencies for Electric Power**

These agencies may be established by any combination of two cities or public utility districts to develop and sell electric power. The system board of directors consists of one representative from each of the participating governments. The system may fix rates and charges for the sale of power and may issue revenue bonds. The Conservation and Renewable Energy System and Energy Northwest 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 fewer than 25,000 in population and consisting solely of islands (San Juan) upon petition of voters to the county commission and after voter approval. A board of trustees appointed by the county commissioners governs each district. The districts may levy ad valorem taxes and 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:

- resolution of the council of a central city,
- resolution of the councils of two or more component cities other than a central city,
- resolution of the board of commissioners of a central county, or
- petition of the voters of the metropolitan area.

A metropolitan council consisting of elected officials of the component counties and cities governs each corporation. Metropolitan municipal corporations may fix fees and charges, issue revenue bonds, and with voter approval, issue general obligation bonds. They may also levy a retail sales and use tax and a motor vehicle excise tax for public transportation purposes upon voter approval. A 1-year property tax may only be submitted for voter approval at the establishing election. If income is insufficient, participating towns and cities make supplemental payments to the corporation. No metropolitan municipal corporations were reported in operation as of October 2007.

Local improvement districts or utility local improvement districts may be established by the 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 in 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 upon 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, with voter approval, issue general obligation bonds and levy ad valorem taxes.

## Park and Recreation Districts

General law authorizes the formation of park and recreation districts upon petition of voters after hearing and voter approval. An elected board of commissioners governs each district. The districts may fix rates and charges 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 upon 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, and issue bonds. Port districts may enter into agreements with local governments for the purpose of exercising the powers of a community renewal agency.

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—1988 law

Under the 1988 law, public facilities districts may be created by county resolution. Each district is governed by a board of directors appointed by the governing body of the county, the governing body of the largest city in the county, and/or by the Governor based on population requirements. The districts may set fees and issue revenue bonds. With voter approval, districts may levy lodging taxes and ad valorem taxes and may issue general obligation bonds.

## Public Facilities Districts—1999 law

Under the 1999 law, public facilities districts may be created by county, city, or town governing bodies singly or jointly provided that the county or counties involved meet population requirements. Each district is governed by a board of directors appointed by the participating governments. The districts set fees, issue revenue bonds, and levy sales and use taxes and excise taxes. With voter approval, the districts may levy ad valorem taxes and may issue general obligation bonds.

## Public Hospital Districts

Hospital districts are established upon 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 and issue general obligation and revenue bonds. With voter approval, the districts may set and levy ad valorem taxes.

### **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. Authorities providing ferry service may, with voter approval, levy a motor vehicle excise tax and a sales and use tax.

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.

### **Regional Fire Protection Authorities**

Any two or more adjacent fire protection jurisdictions (fire district, city, town, port district, or Indian tribe) may create an authority and convene a planning committee. The planning committee submits a plan and a proposal for ad valorem taxes or benefit charges for voter approval. If the referendum passes, the participating governments appoint representatives to a governing board. The authorities may issue general obligation bonds in addition to levying ad valorem taxes or benefit charges. The authorities also may set charges for ambulance service, if this is a function.

### **Regional Support Networks**

Two or more counties may form a regional support network by interlocal agreement to serve a state designated area per contract with the state secretary of the department of social and health services. Tribal authorities may be included in the agreement. The networks contract with licensed mental health service providers and also may serve as a licensed service provider. The membership of each governing board is set by the creating agreement. The networks are funded by fees fixed by the state

and funds from the federal, state, and participating local governments.

Regional support networks created by a single county are not counted as separate governments. See “Subordinate Areas and Agencies” below. In addition, private entities may serve as the regional support network, these are not counted.

### **Regional Transit Authorities**

This law has special application to the Central Puget Sound area. Two or more contiguous counties each with a population of 400,000 or more may initiate the process of creating a regional transit authority. A joint regional policy committee creates a plan. The counties, upon accepting the plan, create the authority by resolution and appoint a board. Voter approval of the proposed taxes and the plan is required. A failed referendum may be followed by repeat attempts for up to 2 years. If the tax proposition is not approved within 2 years, the authority may be recreated as a single-county body by its own resolution or may dissolve itself. Each authority is governed by a board consisting of county and municipal officials serving ex officio and appointed by the county executive with confirmation by the county governing body. The state secretary of transportation also serves on the board. The authorities may fix rates, tolls, fares, and charges. The authorities may issue general obligation bonds, special assessment bonds, and revenue bonds. The authorities may create local improvement districts and impose special assessments within the districts. The voters may approve additional taxes to fund an authority. The Central Puget Sound Regional Transit Authority was created under this law.

Local improvement districts and commissions, public corporations, or authorities created by a regional transit authority are not counted as separate governments.

### **Water-Sewer Districts<sup>1</sup>**

Water-sewer districts, which may be known as water-sewer districts, water districts, or sewer districts, may include one or more counties, cities, towns, or other political subdivisions. They may provide water supply, sanitary sewer systems, fire protection, and street lighting. The 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, issue bonds, and submit property tax levies to the voters. Water-sewer districts may merge into irrigation districts.

Local improvement districts or utility local improvement districts may be created within a water-sewer district as dependent activities of the parent water-sewer 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 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, an asterisk (\*) 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 upon 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.

**Public stadium authorities (state)**—These authorities may be created upon resolution of any county with a letter of intent with a team affiliate. Each authority is governed by a board of directors appointed by the Governor. The authorities may set fees and charges. The state may issue bonds on behalf of the authority with voter approval. The Washington State Public Stadium Authority was created under this act.

**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, trade, and economic 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

Economic Development Finance Authority  
Home Care Quality Authority  
Infestation control districts  
Life Sciences Discovery Fund Authority  
Pioneer Square-International District  
Puget Sound Action Team and Puget Sound Council  
Regional transportation investment districts  
Tobacco Settlement Authority  
Washington Higher Education Facilities Authority  
Washington State Building Authority  
Washington State Horse Park Authority

### County<sup>2</sup>

Community councils (for unincorporated areas of island counties)  
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  
Cultural arts, stadium, and convention districts (single county)  
Drainage, diking, or sewerage improvement districts—1913 law  
Emergency medical service districts  
Emergency service communication districts  
\*Flood control districts—1935 act  
Flood control zone districts  
Health districts  
Intercounty weed districts  
Lake management districts  
Library capital facility areas  
Multipurpose community centers (county)  
Parking and business improvement areas (county)  
Public corporations—1974 law (county)  
Public corporations for economic development—1981 law (county)  
Public waterway districts  
Regional support networks  
River and harbor improvement districts  
Service districts (for bridge and road improvements)  
Shellfish protection districts  
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 conservancy boards  
Weed control districts

### **Municipal<sup>3</sup>**

Community preservation and development authorities  
Community renewal agencies (formerly urban renewal agencies)  
Flood control districts—1935 act  
Lake management districts  
Local improvement districts  
Multipurpose community centers (municipal)  
Parking and business improvement areas (municipal)  
Parking commissions  
Pike Place Market Preservation and Development Authority (Seattle)  
Public corporations—1974 law (municipal)

Public corporations for economic development—1981 law (municipal)  
Transportation benefit districts—1987 law (municipal)  
Urban emergency medical service districts  
Utility local improvement districts

### **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.

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<sup>1</sup> Originally created as a water or sewer district, state statutes hold that all of these districts are considered “water-sewer districts.”

<sup>2</sup> The 1953 legislation authorizing flood control districts has been repealed, but existing districts may continue to operate.

Water conservancy boards, classified as state dependent agencies for the 2002 Census of Governments, are reclassified as county dependent agencies.

<sup>3</sup> Corporations organized under the public corporation law may be created to receive and administer state and federal grants and to perform any lawful 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 663 as of October 2007.

## 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 (232)

### Municipal Governments (232)

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 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 (321)

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 the state legislature to promote economic development and tourism along the national scenic byway known as the coal heritage trail. 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, impose fees and issue revenue bonds.

### **Greenbrier, Monroe, and Pocahontas Multi-County 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. Additionally any combination of counties and cities may form regional housing authorities governed by jointly appointed boards. 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.

### **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**

Blennerhassett Island Historical State Park Commission  
Educational Broadcasting Authority  
Local port authorities  
Public Land Corporation  
State Armory Board  
State Office Building Commission of West Virginia  
West Virginia Agricultural Land Protection Authority  
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 Fund Board  
West Virginia Water Development Authority

### **County**

Airport authorities (single county)  
Coalfields Expressway Authority  
Community improvement districts (county)  
County boards of health  
County building commissions  
County development authorities  
County Economic Opportunity Development Districts  
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 (county)

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 districts (municipal)  
Downtown redevelopment districts  
Emergency ambulance service authorities  
Historic landmarks commissions (municipal)  
Hospital boards (municipal)  
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 3,120 active as of October 2007.

## 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 (1,851)

The subcounty general purpose governments consist of municipal (city and village) governments and town governments.

### Municipal Governments (592)

The term “municipality,” as defined for census statistics on governments, applies 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:

- 1st class—150,000 inhabitants or more
- 2nd class—39,000 to 149,999 inhabitants
- 3rd class—10,000 to 38,999 inhabitants
- 4th class—fewer than 10,000 inhabitants

Villages outside a metropolitan area must have a population of 1,000 and a density of 500 people 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 minimum population requirement is 5,000 for a metropolitan city, 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 minimum population is 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 (1,259)

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 (444)

### School District Governments (441)

Only the following types of school districts are counted as separate governments for census purposes:

- Common school districts
- Unified school districts
- Union high school districts
- First class city school districts
- 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 amount of taxes to be levied for common and union high school districts is 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 (3)

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

Systems dependent on county governments (3):

- County handicapped children’s education boards

County handicapped children’s education boards are established and appointed by the county board of supervisors. These boards receive the proceeds of county tax levies and state grants; the budgets of the boards are, however, subject to county approval. These boards are classified as

dependent agencies of county governments and are not counted as separate governments.

### 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. Their services are furnished on request to any or all school districts within their 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.

### SPECIAL DISTRICT GOVERNMENTS (756)

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

Authorities of this type, to provide public housing and urban renewal, are established by resolution or ordinance of the governing body of any city, village, or town. 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 and issue bonds. Some community development authorities have been reorganized by ordinance and now operate as a department of the city, village, or town government, rather than as an independent community development authority.

#### 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 there under 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.

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 districts may fix charges for services.

#### 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 upon petition of residents 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 board of supervisors. The authorities may issue bonds and fix rents. However, some city housing authorities 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 of the sponsoring city where the majority of the district is to be located. These districts oversee the development of cultural arts through funding via bonds and collection of fees for services. A board of commissioners governs each district the selection process is 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 agencies.

## **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 in which the baseball park resides and any contiguous county. A board of commissioners governs the district; the members 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, and collect charges for services.

## **Local Professional Football Stadium Districts**

A local professional football stadium district is created by resolution of a county with more than 150,000 in population that already has a stadium with a professional team, subject to approval the Governor. A board of commissioners governs the district; 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. A board of commissioners governs each district; the county board appoints the commissioners unless the cities, towns, and villages composing the district agree to appoint the commissioners or provide for their election. The district may issue bonds (voter approval is required for bond issues if petitioned for), set direct annual taxes that the participating governments collect, set special benefit assessments, and fix charges for services.

## **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 set ad valorem taxes and issue bonds. 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. Each company is governed by a board of directors, with one member appointed by each contracting municipality. 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 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 districts may issue bonds, impose special assessments and user charges, and set 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.

## **Solid Waste Management Boards**

Boards to provide for solid waste collection and 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 and set ad valorem taxes.

## **Town Sanitary Districts**

These districts are created by authority of the town board or upon petition of the landowners within the proposed district to the town board. A board of three commissioners governs each district. A sanitary district may collect charges, set special assessments, set an ad valorem tax, and 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 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 and lease its facilities.

**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, plus 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 require contributions from landowners for benefits received.

**Local Exposition Authorities (municipal)**—These districts establish and maintain exposition centers and facilities. They are created on resolution of the municipal government. A board of directors appointed or appointed and ex officio governs each district. Districts may set rates and charges, as well as issue bonds.

**Neighborhood Improvement Districts**—These districts promote orderly development within municipalities. They are established on petition of voters and approval of operating plans. An elected board governs each district. With the approval of the municipal planning commission, the board may levy special assessments.

#### **Wisconsin Health and Educational Facilities**

**Authority (state)**—This authority was created by act of the legislature to finance health care and postsecondary 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, plus the secretary of commerce, the secretary of administration, and the chairpersons of the senate and assembly committees on local affairs. The authority may 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, and three representatives to the assembly, plus one citizen member appointed by the governor. The commission receives state appropriations.

Other examples include:

#### **State**

Bradley Center Sports and Entertainment Corporation  
Flood control boards  
Forest protection areas  
Fox River Navigational System Authority  
Health Insurance Risk-Sharing Plan Authority  
Turnpike corporations  
Wisconsin Aerospace Authority

#### **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  
City park boards  
City sewerage districts  
City transit commissions  
Local cultural arts districts (2nd class or lower)  
Local exposition districts  
Plan commissions  
Public inland lake protection and rehabilitation districts with ex officio boards  
Public recreation boards  
Utility districts

#### **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 726 as of October 2007.

## 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 (99)

### Municipal Governments (99)

Municipal governments in Wyoming are the cities and towns. First-class cities are municipalities with a population of 4,000 or more. Municipalities in Wyoming not designated as first-class cities 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 with two elementary districts 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 county-wide 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, postsecondary education, vocational-technical education, adult education, or services for children with disabilities by agreement between any combination of two or more school districts and community college districts. The board members are appointed by the boards of trustees of participating school and community college districts. The activities of the boards of cooperative services are financed by ad valorem taxes levied by the participating school and community college 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 October 2007, there were 12 boards of cooperative services reported in operation.

## SPECIAL DISTRICT GOVERNMENTS (549)

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, may issue bonds.

### Conservation Districts

These districts are established by the state board of agriculture 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, accept donations, and levy taxes upon voter approval.

### 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 and special assessments including benefit assessments, fix and collect user charges, receive contributions from public or private sources, and after voter approval, may 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.

Subject to petition and referendum, the boards of commissioners of two or more drainage districts may cooperate in the operation and maintenance of their respective systems. These joint operations are governed by a board of district managers composed of either one or two members representing each participating district.

### **Fire Protection Districts**

These districts may be established either by petition and subject to hearing and referendum or in unincorporated areas of the county, by resolution of the board of county commissioners and subject to referendum. 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. 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 appointed joint powers board is specified in the agreement establishing the board. The board may fix fees and 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 formed by joint powers agreements.

Surface water drainage utility boards governed by joint powers boards are classified as subordinate agencies of the joint powers board. 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 board of county commissioners provides a county appropriation, the board of county 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 for administration and accounting purposes.

### **Resort Districts**

Districts may be established following petition and subject to vote of landowners and timeshare owners in unincorporated areas within a single county where there is a permanent population of less than 500 people; where no real property is used for manufacturing, electricity generation, or the extraction or processing of minerals; and where the major economic activity is catering to the recreational and personal needs of visitors to the area. The district is governed by a three-member board of directors elected by property owners and timeshare owners. The district may levy ad valorem taxes and benefit assessments; may impose an optional sales and use tax; and may establish and collect charges for water, sanitation, and related services, and for the use of improvements or services provided

by the district. Subject to referendum, the district may issue bonds. As of 2007, one resort district has been established.

### **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, may 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**

One or more districts to provide senior citizen programs may be organized following resolution of the board of county commissioners and public referendum or citizen petition and public referendum. An elected five-member board of trustees may levy an ad valorem tax subject to referendum. Districts may accept gifts and grants.

### **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. Districts may be established for the purpose of conserving, developing, and stabilizing supplies of water for domestic, transportation, industrial, manufacturing, irrigation, power, recreation, and other beneficial uses. An elected board of directors governs each district. The district may fix rates for the sale or use of water 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 subject to 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 ad valorem taxes and special assessments, 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 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 for 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. 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.

### **Wyoming Municipal Power Agency**

This agency was formed by agreement of the participating cities and towns for the purpose of generating and transmitting wholesale electric 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 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, an asterisk (\*) 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 economic development projects. 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.

**Wyoming Infrastructure Authority (state)**—Created in 2004, this authority is charged with implementing improvements in the state's electric transmission infrastructure and facilitating the supply and consumption of electric energy by planning, financing, constructing, and operating electric transmission facilities and related advanced technology facilities and supporting infrastructure. The five-member board is appointed by the Governor. The authority shall establish and collect fees, rentals, and other charges for use of its facilities. The authority, by resolution of the governing body, is authorized to issue revenue bonds.

Other examples include:

### State

Wyoming Building Corporation  
Wyoming Business Council  
Wyoming Capitol and State Building Commission  
Wyoming Environmental Quality Council

Wyoming Higher Education Assistance Authority  
Wyoming State Loan and Investment Board  
Wyoming Natural Gas Pipeline Authority  
Wyoming Pari-mutuel Commission  
Wyoming Water Development Commission  
Wyoming Yellowstone Park Commission

### County

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

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.



# 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.

**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 Government

Areas with governments legally designated as consolidated city-county governments and operating primarily as cities (10):

Alaska .....	Anchorage city and borough, Juneau city and borough, and Sitka city and borough
California.....	San Francisco city and county
Colorado.....	Denver city and county and Broomfield city and county
Hawaii .....	Honolulu city and county
Kansas.....	Kansas City and Wyandotte County
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, state) (23):

Florida.....	Duval County (Jacksonville city)
Georgia.....	Chattahoochee County (Cusseta-Chattahoochee County unified government), Clarke County (Athens-Clarke County unified government), Georgetown and Quitman County (Georgetown-Quitman County unified government), Muscogee County (Columbus city), Richmond County (Augusta city), Preston city, Weston city, and Webster County (Webster County unified government)
Hawaii .....	Kalawao County (Hawaii state)
Indiana .....	Marion County (Indianapolis city)
Kentucky .....	Lexington-Fayette Urban County and Louisville-Jefferson County Metro Government
Louisiana.....	East Baton Rouge Parish (Baton Rouge city), Lafayette Parish (Lafayette city), Orleans Parish (New Orleans city), and Terrebonne Parish consolidated government
Massachusetts .....	Nantucket County (Nantucket town) and Suffolk County (Boston city)
New York.....	Bronx, Kings, New York, Queens, and Richmond boroughs (all part of New York City)
Pennsylvania.....	Philadelphia County (Philadelphia city)

Area classified as a separate county area and as a separate state area in population statistics, but counted as a municipal government in Census Bureau statistics on governments (1):

District of Columbia..... Washington city

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 city

Virginia (39 cities)..... Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Colonial Heights, Covington, Danville, Emporia, Falls Church, Fairfax, 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 (20):

Connecticut

(8 county areas with no county government) ..... Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham, Massachusetts

(7 county areas with no county government) ..... Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, and Worcester

Rhode Island

(5 county areas with no county government) ..... Bristol, Kent, Newport, Providence, and Washington

Other unorganized county-type areas (11):

Alaska ..... 11 census areas





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