

Indiana

Indiana ranks 10th among the states in number of local governments, with 3,085 as of June 2002.

COUNTY GOVERNMENTS (91)

The entire area of the state is encompassed by county government except for the former county of Marion. Effective January 1, 1970, Marion County and the city of Indianapolis were consolidated to operate as one government, designated the city of Indianapolis. Indianapolis is counted for census purposes as a municipal government rather than as a county government.¹ In Indiana counties with organized county government, the governing body is called the board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (1,577)

The 1,575 subcounty general purpose governments in Indiana comprise the 567 municipal (city and town) governments, and the 1,008 township governments.

Municipal Governments (567)

Municipal governments in Indiana are designated cities and towns. Cities are further divided into three classes as follows:

- First class—250,000 inhabitants or more
- Second class—35,000 to 249,999 inhabitants
- Third class—fewer than 35,000 inhabitants

When population increases or decreases occur, reclassification from one class city to another is not always automatic and mandatory.

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

¹Fourteen cities and towns located within the area of the former county of Marion continue to exist as separate governments for census purposes: Beech Grove, Clermont, Crows Nest, Homecroft, Lawrence, Meridian Hills, North Crows Nest, Rocky Ripple, Southport, Speedway, Spring Hill, Warren Park, Williams Creek, and Wynnedale. The cities of Castleton, Lynhurst, and Ravenswood disincorporated in recent years. In addition, all townships within the former county of Marion continue to exist as separate governments for census purposes.

Township Governments (1,008)

The entire area of the state is encompassed by township governments. Some township governments in Indiana serve in a dual capacity as “civil” and “school” townships. Although identical in area and governed by the same elected trustee, individual townships operate in each capacity as a distinct entity. The civil townships are counted as township governments for census purposes; the school townships are counted under “Public School Systems,” below.

PUBLIC SCHOOL SYSTEMS (294)

School District Governments (294)

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

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

Each school township is governed by one elected township trustee.

In most instances, school cities and towns are governed by boards of trustees that are either elected by the governing body of the municipality served or appointed by its mayor, however, several school cities have popularly elected school boards as provided in special legislation.

County school corporations under the 1949 law are consolidations of all school townships in a county exclusive of territory organized as a city or town school corporation and township schools operating jointly or consolidated with city or town school corporations. They are governed by a county board of education that is either appointed or popularly elected.

County school corporations created under the 1969 law are consolidations of all school systems in a county. They are governed by an elected board of education.

Metropolitan school districts are mergers of two or more school corporations of the same type or of differing types in any county or in adjoining counties including school

townships, school towns, school cities, consolidated school corporations, joint schools, metropolitan school districts, township school districts, and community school corporations. Metropolitan school districts may also be formed in and replace a single school township having an average daily attendance of 600 or more. These districts are governed by an elected board of education.

Community school corporations are authorized by a 1959 reorganization act. They may be created by merging or subdividing any two or more school corporations or reorganizing the area of any two or more school corporations. A board of trustees, either elected or appointed, as determined by the county reorganization committee, governs each corporation of this type.

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

United school corporations are community school corporations comprising territory in two or more adjacent counties.

All types of public school systems in Indiana listed above may levy school taxes and borrow money.

Dependent Public School Systems (0)

Indiana has no dependent public school systems.

Other Educational Activities

Indiana law generally authorizes interlocal agreements between school districts. These agreements provide for exercise of powers by one or more school districts on behalf of other parties to the agreement, or jointly by the participating entities. Agencies created by such interlocal agreements between school districts are classified as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments. More specific sections of the education law govern such activities.

Vocational education schools may be established by two or more school corporations. They are classified as joint educational service agencies of the sponsoring school corporations and are not counted as separate governments. In addition, a single school corporation may establish a vocational education school.

The educational service centers in Indiana provide special educational services. Initially, these centers were established by the Indiana Department of Education; they are now joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana law authorizes joint programs of school districts. These programs are established by agreements between the sponsoring school districts. Joint programs are for the

joint employment of personnel, purchase of supplies, purchase or lease of equipment, lease of land or buildings, construction or remodeling of buildings, investment of money, data processing, guidance services, and special education. They are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Special education cooperatives may be created by two or more school corporations. These cooperatives may be managed either by one of the participating school corporations, or separately with separate accounts by a board of managers consisting of the president or trustee of the governing body of each participating school corporation. These special education cooperatives are classified for census purposes as joint educational service agencies of the sponsoring school districts, and are not counted as separate governments.

Indiana laws authorize the governing bodies of the public or common schools to establish and maintain public libraries, however, where an established library exists prior to establishment of a library by the school governing body, the school governing body may not levy a tax for library purposes. All libraries operated under such laws are classified in census statistics as dependent agencies of the parent school districts and are not counted as separate governments.

School building corporations in Indiana are discussed under "Special District Governments," below.

SPECIAL DISTRICT GOVERNMENTS (1,125)

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

Area Park Districts

An area park district may be established under general law by two or more counties for the purpose of establishing, owning, maintaining, and controlling one or more public parks for the use and benefit of the residents of those counties. The governing board consists of members appointed by each participating county with representation in proportion to population. The area park districts may levy ad valorem taxes.

Building Corporations

Building corporations may be established by two or more local governments in order to acquire structures (buildings and parking facilities) or systems (computer, communications) through lease/purchase arrangements. The corporation may issue revenue bonds and collect rentals for lease of properties constructed or acquired for use by the sponsoring governments. Similar arrangements

involving/benefiting only one government (city or municipality) are not counted as separate governments. See “Subordinate Agencies and Area,” below.

City-County Building Authorities

Authorities to finance public buildings, hospitals, public markets, or correctional facilities may be established by resolution of the fiscal body of a city constituting the county seat, the county commissioners, and the county council after petition of these governing bodies to the county auditor and a public hearing. Each such authority is governed by a five-member board of directors appointed by a majority vote of the building authority trustees who, in turn, are appointed by the mayor and the common council, the county commissioners, and the county council. The authority board of directors may issue revenue bonds and collect rentals for the lease of properties constructed for use by the sponsoring governments.

Conservancy Districts

Conservancy districts may be formed for any or all of the following purposes: flood prevention and control; reclamation; irrigation; water supply; sewage collection, treatment, and disposal; regulation of water courses; and provision of parks and facilities in connection with water management. These districts may be established by the circuit court upon petition by freeholders or by a municipality. Approval is subject to review by the Indiana Natural Resources Commission and hearings conducted by both the circuit court and the Indiana Natural Resources Commission. A board of directors, elected by the freeholders at the annual district meeting, governs each district. These boards may charge rates and fees, levy ad valorem and special benefit taxes, and issue revenue bonds.

Amendments in 1995 provide for the establishment of subdistricts for any purpose for which a district may be established. Subdistricts operate in the same manner as a district, and the board of a subdistrict has the same powers and duties. As of 2002, no subdistricts have been identified. The 1995 amendments also provide procedures for levee associations and districts to reorganize under the conservancy district statutes.

County Toll Road Authorities

Authorities to acquire, construct, finance, and operate toll roads are established by resolution of one or more counties and municipalities that are county seats of those counties, subject to public hearing. A board of five trustees appointed by officials of participating counties and their county seats governs the authority. The board of trustees, in turn, appoints the five-member board of directors that is responsible for control of the toll road authority. The board of directors of an authority may fix fees, tolls, and charges, and may issue revenue bonds. In Marion County, construction and financing of toll roads by

authorities organized under this law requires approval by the city-county legislative body and the legislative body of the unit involved. Thus, authorities of this type in Marion County are not counted as separate governments but are classified as subordinate agencies of Indianapolis. See “Subordinate Agencies and Areas,” below.

Drainage Districts

Drainage districts may be organized by the circuit court on petition of landowners in the area, subject to public hearing. A board of three drainage commissioners, appointed by the judge of the circuit court, governs each district. The boards may levy special assessments. After June 30, 2001, petitions to establish such districts may not be filed.

East Chicago Waterway Management District

Authorized in 1994, the district is governed by a seven-member board of directors of whom four are appointed by the executive of East Chicago, two by the Governor, and one by the legislative body of East Chicago. The district was created to ease navigation and to improve water quality in the Indiana Harbor and Canal and in the Grand Calumet River. Multiple local, state, and federal agencies are participating under interagency agreements and memoranda of understanding. The district is authorized to impose user fees for waterways and public facilities.

Hospital Bonding Authorities

These authorities are created by resolution of the board of county commissioners of any county in which one or more private nonprofit hospitals is located, or by the common council of any second- or third-class city or town in which one or more such hospitals is located, following a written request by the hospital governing board. A board of five directors, appointed by the board of county commissioners or by the city or town executive, governs each authority. The authorities may set rates; collect rents, fees, and charges; accept grants; and issue revenue bonds.

Housing Authorities

Housing authorities may be established by a city, town, or county by resolution of its governing body. The mayors of cities or the legislative bodies of towns or counties appoint the seven housing authority commissioners. The authorities may issue revenue bonds, fix and collect rents, and accept grants and borrow money from the federal government.

Indianapolis is authorized to designate a department, division, or agency of the consolidated city government to perform the public housing function and as such is not classified as a special district government. Notes or bonds issued under the housing authority law are debt of the consolidated city government.

Illinois-Indiana Bridge Commission

This commission is described under “Illinois—Special District Governments.”

Interstate Airport Authorities

Authorities to provide airports may be established by joint agreement between local governments in Indiana and any adjoining state upon resolution or ordinance of the governing bodies of all governments. An appointed board consisting of representatives of all participating governments, as spelled out in the agreement creating the authority, governs each authority. Authorities may impose fees for its facilities and services, may receive appropriations from participating governments, may accept donations and grants, and may issue revenue bonds.

The Chicago-Gary Regional Airport Authority is described under “Illinois—Special District Governments.”

Joint Electric Power Agencies

Joint electric power agencies may be created by two or more municipalities, by resolution or ordinance of their respective governing bodies, to provide electric power. A board consisting of one commissioner appointed by the governing body of each participating municipality governs the agency. The agency may receive gifts, grants, and donations of property and money; may fix, charge, and collect rents, rates, fees, and charges; and may issue revenue bonds. The Indiana Municipal Power Agency was established under this law. Electric power agencies serving only one municipality are classified as dependent agencies of the municipality they serve, and are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Joint Park Districts

Joint park districts may be created by two or more neighboring cities or towns by ordinance. The park boards of the cities and towns uniting constitute a joint park board. The joint park board determines the amount of money that each participating government must appropriate for the support of the district.

Levee Associations and Districts

Such districts were permitted under a now abolished 1913 law, but were also established prior to the 1913 law, and where still in existence, have been grandfathered. Associations that accepted provisions of subsequent domestic nonprofit corporation legislation continue to operate as organized under the 1913 law. Under the 1913 law, levee associations were formed by a minimum of five landowners who associated themselves through written articles of association recorded in the recorder’s office of each county concerned for the purpose of constructing, repairing, modifying, and maintaining any levee, dike, dam,

sewer, ditch, drain, water course, etc. The association is governed by an elected board of directors. Revenue is derived from ad valorem taxes and from state and federal loans and grants. Amendments in 1995 to the conservancy district statutes provide procedures for levee associations and districts to reorganize under the conservancy district statutes.

Library Building Corporations

A library building corporation may be established to provide library buildings under lease-purchase arrangements. Establishment is upon petition by resident taxpayers of a library district or municipality that operates a library, and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee, subject to public hearing and state government approval.

Library Districts

Under 1983 legislation, which supersedes former Indiana law governing library districts, the following types of library districts are authorized:

Class one library district (all districts established after March 13, 1947; districts established prior to that date may convert to class one districts upon resolution of the district board)

Class two library districts (districts established prior to March 14, 1947, that have not converted to class one districts)

A class one library district may be established in a municipality, a county, or part of a county, that has a population of 10,000 or more and does not already have a library district. Districts are created upon resolution of, or petition to, the governing body of the city or county to be served. A library board of seven members appointed by, and representing, the governing bodies of the county, municipalities, townships, or school districts served, governs each district. The district may levy ad valorem taxes and issue bonds.

Class two library districts were established under a former 1901 law in cities or towns, under a former 1881 law in cities or counties, or under a former 1899 law in townships. Provisions concerning the library board in such districts are similar to those governing class 1 districts. County, municipal, or township libraries served by class two library districts may levy ad valorem taxes for library purposes.

Library Services Authorities

Authorities to provide library services to participating public and private libraries are created by joint agreement between two or more libraries. A board of directors composed of one to four representatives of each participating

library governs each authority. The authority may prorate the amount to be contributed by each participating library and may establish and collect fees for service.

Multiple County Juvenile Facility Authorities

Authorities to acquire, construct, operate, and maintain juvenile welfare and confinement facilities are established by ordinance of two or more counties after intergovernmental agreement. A board of directors consisting of three representatives from each participating county (the county executive or designee, a juvenile or circuit court judge, and a member of the county governing body) governs each authority. The authority may receive contributions from participating counties pursuant to a formula established in the intergovernmental agreement creating the authority. No multiple county juvenile facility authorities were reported in operation as of June 2002.

Multiple Jurisdiction Infrastructure Authorities

Authorities to assist development of sewerage works, waterworks, thoroughfares, flood control, ports, airports, or any other project for which counties may issue bonds or any combination thereof, may be established by ordinance of the fiscal body and order of the executive in each participating unit of local government. A board of directors consisting of two representatives of each participating government (one appointed by the chief executive and one by the fiscal body), plus the executive director of the authority, governs the authority. The authority may fix fees, rates, and charges, and may issue revenue bonds.

Northern Indiana Commuter Transportation District

This district, formed in 1977 by general law with special application, upon ordinance of counties served, provides interstate commuter rail service, the South Shore Line, between Chicago, Illinois, and South Bend, Indiana, with service through Lake, La Porte, Porter, and St. Joseph counties. Originally formed to provide financial assistance and to lease equipment to the privately-owned railroad, in 1989 the district purchased passenger assets from the bankruptcy court and in December of 1989 began direct operations of the passenger service. In 1990, the district purchased the track, right-of-way and other assets used in passenger service. A board of trustees consisting of one trustee appointed by the county commissioners of each county served, one trustee who is a member of the county of council of each county served, and three trustees, two of whom have limited voting and other board participation rights, appointed by the Governor, governs the district. The district may receive local, state, and federal aid; fix rates, fees, and tolls for use of its facilities; and may issue revenue bonds.

Regional Transportation Authorities—1981 Law

Regional transportation authorities may be established by ordinance of the governing body of any county or municipality to provide public transit services. Other counties or

municipalities within the same planning district may join. Where a public transportation corporation exists within the boundaries of an authority, the governing body that created the corporation may adopt an ordinance to shift corporation powers to the authority. The authority board is appointed by executives and governing bodies of local governments within the authority area plus members appointed by the Governor and by labor organizations representing transit workers as specified by statute. Such authorities may accept grants and gifts; charge fares, rents, and other service charges; and may issue revenue bonds.

Regional Water, Sewage, and Solid Waste Districts

These districts are established by the Indiana Department of Environmental Management upon petition of one or more governments within the territory of the proposed district, or for state-owned land petition of the Indiana Department of Natural Resources, and after public hearing. Districts may be established for one or more of the following purposes: water supply; collection, treatment, and disposal of sewage; collection, treatment, and disposal of solid waste and refuse. Services may be provided outside of the district. The board may consist of three, five, seven, or nine trustees who are appointed by local officials or are popularly elected. The trustees may fix rates and charges for services, and may issue revenue bonds.

School Building Corporations—1947 and 1957 Laws

A school building corporation may be established to provide school buildings under lease-purchase arrangements, upon petition of the school district by patrons and determination of such building needs. The building corporation may issue revenue bonds to finance facilities in accordance with a plan approved by the lessee and by various state agencies.

Soil and Water Conservation Districts

A single soil and water conservation district, with boundaries conterminous with county boundaries, exists in each county of the state. A five-member board of supervisors, consisting of two members appointed by the Indiana Soil Conservation Board and three elected members, governs each district. These districts may accept voluntary contributions from any source, may require contributions from benefited landowners, and may levy taxes. In most districts, district employees have opted to become employees of the county government and receive county employee benefits. In those districts that have not selected this option, a county contribution covers employee costs.

Solid Waste Management Districts

Authorities to provide solid waste management facilities are established by ordinance of one or more counties. A board of directors which includes members appointed by

the executives and the governing bodies of participating cities and counties and executives and governing body members as specified by statute governs each district. The district may charge fees, levy ad valorem taxes and special assessments, and issue bonds. In Marion County, solid waste management is under the Indianapolis Department of Public Works, and is not counted as a separate government. See “Subordinate Agencies and Areas,” below.

SUBORDINATE AGENCIES AND AREAS

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

Indiana Transportation Finance Authority

(state). This authority, formerly the Indiana Toll Finance Authority, was given responsibility in 1988 for construction, reconstruction, and improvement of all toll roads, toll bridges, state highways, bridges, streets and roads, and other components for vehicular traffic in Indiana. In 1991, the authority was authorized to finance improvements related to an airport or aviation-related property or facilities. The authority consists of the Governor or designee serving as chairman, the commissioner of the department of transportation, the budget director, the state treasurer, and five members appointed by the Governor. The authority may issue revenue bonds. Repayment of bonds is from revenues derived from lease rental contracts.

Local Improvement Bond Banks (municipal). These agencies are created to market bonds issued by local governments in their respective counties. A board of five directors is appointed by the mayor of the city where a bank is located. These banks may fix fees and charges, and may issue revenue bonds. If dissolved, the bank assets revert to the parent city.

Three such bond banks currently exist in Indiana:

Evansville Bond Bank
Hammond Bond Bank
Indianapolis Bond Bank.

Department of Public Utilities of Consolidated City (Indianapolis) (municipal).

General law provides for a department of public utilities to operate the gas and coke utility owned by the city of Indianapolis. The governing board of directors is appointed by the district board of trustees, which is in turn appointed by the mayor. The board of directors may fix rates for utility charges. The city owns the utility and issues any revenue bonds. This activity was classified as an independent special district prior to 2000.

Redevelopment authorities (county) (municipal). May be created by ordinance of the legislative body of any county, city, or town that has a redevelopment commission or a military base reuse authority. A three-member board of directors is appointed by the executive of the county or municipality. Authorities are organized for the purpose of financing and constructing public improvements and to enter lease rental contracts with the redevelopment commission. If dissolved, title to funds and property of the authority vests in the redevelopment commission or in the creating county or municipal government, if the commission has dissolved. The authority may issue bonds.

Redevelopment commissions (county)

(municipal). Indiana law permits counties, cities, and towns, with the exception of Indianapolis and the municipalities within the Marion County area to establish a department of redevelopment controlled by a five-member redevelopment commission appointed by the municipal executive and governing body or the county executive. When established by a county, the entire county with the exception of that within the boundaries of a municipality that has a redevelopment commission comprises the taxing district. When established by a municipality, with some exceptions, the taxing area is the territory within the corporate boundaries of the municipality. The redevelopment area constitutes a special taxing district. Commission redevelopment plans are subject to approval by the local plan commission and the municipal governing body or county executive followed by public hearing. The commissioners may levy a special tax and issue general obligation bonds of the parent government for redevelopment purposes, subject to approval.

In Indianapolis, the Metropolitan Development Commission is responsible for redevelopment activities.

State Housing Finance Authority (state). This authority, created by statute in 1978, provides mortgage credit for low and moderate income housing. The authority is governed by a seven-member board, including four members appointed by the Governor, plus the director of the department of financial institutions, the director of the department of commerce, and the state treasurer, who serve in an ex officio capacity. The authority may receive gifts, loans, and appropriations, fix charges in connection with its loans, and issue revenue bonds.

Other examples include:

State²

Board for Depositories
Education Savings Authority
Indiana Bond Bank

²Authorizing legislation for the State Police Building Commission was repealed in 1984.

Indiana Development Finance Authority (formerly Indiana Economic Development Commission)
 Indiana Educational Facilities Authority
 Indiana Gaming Commission
 Indiana Health Facility Financing Authority formerly Indiana Hospital Equipment Financing Authority)
 Indiana Heritage Trust
 Indiana Horse Racing Commission
 Indiana Natural Resources Foundation
 Indiana Political Subdivision Risk Management Commission
 Indiana Port Commission
 Indiana Recycling and Energy Development Board (formerly Indiana Energy Development Board)
 Indiana Secondary Market for Education Loans
 Indiana State Lottery Commission
 Indiana White River Park Development Commission
 Intelnet Commission (state telecommunications network)
 Law Enforcement Academy Building Commission
 Little Calumet River Basin Development Commission
 Lake Michigan Marina Development Commission
 Maumee River Basin Commission
 Ohio River Greenway Development Commission
 Recreational Development Commission
 Residual Malpractice Insurance Authority
 River Basin Commissions
 Kankakee River Basin Commission
 Maumee River Basin Commission
 St. Joseph River Basin Commission
 Upper Wabash River Basin Commission
 River commissions
 River Marina Development Commission (in Evansville area)
 State Office Building Commission
 Wabash River Heritage Corridor Commission

County³

Airport authorities (county)
 County building corporations
 City and county capital improvement board of Managers
 County cemetery commissions
 County convention and visitors commissions (in various counties)
 County drainage boards
 County hospital (building) corporations⁴
 County jail building corporations
 County port authorities
 County war memorials
 Economic development commissions (county)
 Economic improvement districts (county)
 Fire protection districts

³Authorizing legislation for county bridge commissions was repealed in 1989.

⁴Hospital building corporations of this type finance county-owned hospitals, in contrast to hospital bonding authorities described above under "Special District Governments."

Flood plain commissions
 Infrastructure building corporations
 Local boards of aviation commissioners (county)
 Local Environmental Response Financing Districts (counties 148,001 to 169,999 population)
 Military base reuse authorities (county)
 Public communications systems and computer facilities districts (county)
 Redevelopment authorities
 Redevelopment commissions
 Regional planning commissions (county)
 Special improvement districts—1987 law (county)
 Tourism Boards (Jefferson County)

Municipal

Airport authorities (municipal)
 Automated transit districts
 City war memorials
 Civic center building authorities in second class cities (South Bend and Mishawaka)
 County convention and recreational facilities authority in Marion County (Indianapolis)⁵
 County toll road authorities in Marion County (Indianapolis)
 Economic development commissions (municipal)
 Economic improvement districts (municipal)
 Economic development project districts—1987 law (Indianapolis)
 Economic development project districts—1990 law (Evansville, Fort Wayne, Hammond, and South Bend)
 Electric power agencies serving a single municipality
 Flood control districts in first class cities (Indianapolis)
 Flood control districts in second and third class cities—1981 law
 Flood plain commissions
 Fort Wayne-Allen County Convention and Tourism Authority—created prior to the 1982 law
 Gary Building Authority
 Indiana Central Canal maintenance improvement districts (Indianapolis)
 Infrastructure building corporations
 Levee authority (Evansville)
 Local boards of aviation commissioners (municipal)
 Local Environmental Response Financing Districts (municipalities 7,001 to 7,299 population)
 Marion County Capital Improvement Board
 Marion County Convention and Recreation Facilities Authority (Indianapolis)
 Marion County Health and Hospital Corporation (Indianapolis)
 Metropolitan thoroughfare districts (Indianapolis)
 Military base reuse authorities (municipal)

⁵Authorizing legislation for county convention and recreation facilities authorities applies only to Marion County, which for governmental purposes is consolidated with the city of Indianapolis.

Municipal building corporations
Municipal improvement districts
Municipal port authorities
Park districts
Professional Sports and Convention Development Areas
Public communications systems and computer facilities districts (municipal)
Public transportation corporations—1965 law
Sanitary districts
Special improvement districts—1987 laws
Town building corporations
Waterworks districts
Waterworks districts in second class cities of 170,000 to 180,000 population (Evansville—district includes the entire county)

Private Associations

The horticultural and quarantine districts are private associations of landowners. They are treated for census purposes as private associations, and are not counted as governments.

In addition to entities known as districts, there are numerous boards (health, sanitation, park, public works, and the like) in Indiana cities that operate under fiscal arrangements similar to those for districts. In all cases, however, authority stems from the city mayor or city council through the power of appointment of officers or establishment of the board, and finances for the board are included in the accounts and reports of the cities concerned on the same basis as other city funds. All of these semiautonomous boards are classified, for census purposes, as adjuncts of municipal governments, and are not counted as separate governments.

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