Individual State Descriptions: 2022

2022 CENSUS OF GOVERNMENTS

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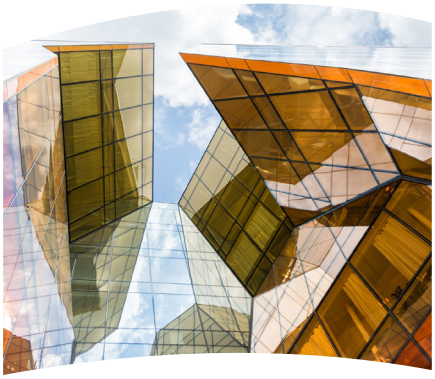

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Introduction

A census of governments is taken at 5-year intervals as required by Title 13, U.S. Code, Section 161. This 2022 Census, like censuses taken since 1957, covers three topics: 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 into five basic types of local governments for the U.S. Census Bureau's classification of government units—county, municipal, township, school district, and special districts.

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 explains their relationship to data in other reports. The "Individual State Descriptions" briefly describe the various local governments authorized in each state and the District of Columbia. Appendix A contains a list of county-type areas without county governments. Appendix B contains a summarized table of the geographic overlap of township governments with other governments. Appendix C lists people who reviewed the "Individual State Descriptions" and provided feedback prior to publication. Appendix D provides a list of the state laws used for the legislative review.

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 and special district governments. Each government type is described later in this introduction, along with the content provided in each state's description.

County, municipal, and township governments are readily recognized and generally present no serious problem of classification. However, legislative provisions for school districts 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 have different characteristics.

Before attempting to identify and count governments, it is necessary to define entities counted and to establish standards for classifying the five local government types. The Census Bureau classifies and counts governments for the purpose of developing statistics on governments according to the following definitions and criteria.

A government is an organized entity having governmental character and sufficient discretion in the management of its own affairs to distinguish it as separate from the administrative structure of any other governmental unit within that state.

An entity must possess these three attributes to be counted as a government:

- Existence as an organized entity.
- Governmental character.
- Substantial autonomy.

In the face of such diverse organizational arrangements, it is not possible to use a single litmus test to identify whether an organization is a government. However, it is possible to determine whether all three of the criteria are met, by looking for certain indicators described below.

Indicators of an Organized Entity

The presence of some form of organization and the possession of corporate powers, such as perpetual succession, the right to sue and be sued, have a name, make contracts, acquire and dispose of property, provide evidence of this attribute.

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. When 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.

Indicators of Governmental Character

An organization is considered a government if it provides services, wields authority, or bears accountability of a public nature. Governmental character exists when officers of the entity are popularly elected by voters or 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 considered critical evidence of governmental character.

Governmental character essentially means an entity has the power to levy taxes, issue debt for which the interest is exempt from federal taxation, or responsibility for performing a function commonly regarded as governmental in nature. However, a lack of any of these attributes or evidence of them does not exclude an entity from having governmental character if it has popularly elected officers or public accountability. For example, there are some special district governments (often considered private) without taxing powers that provide electric power or other public utility services and are counted as local governments. Laws specifying the administration and public accountability of local governments help determine their classification.

Indicators of 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 may derive 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.
- Issue debt without review by another local government.

Administrative independence is closely related to selecting the governing body of the entity. Accordingly, a public agency is counted as an independent government if it has independent fiscal powers and the following characteristics:

- A popularly elected governing body.
- A governing body representing two or more state or local governments.

Even in the event its governing body is appointed, the entity performs functions that are essentially different from those of its creating government and it is 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 with considerable fiscal autonomy are not counted as separate governments but are classified as dependent agencies of another government when one or more of the following characteristics is present:

- Control of the agency by a board composed wholly or mainly of parent government officials.
- Control by the agency over facilities that supplement, serve, or take the place of facilities ordinarily provided by the creating government.
- Provision that agency properties and responsibilities revert to the creating government after agency debt has been repaid.
- Requirement for approval of agency plans by the creating government.
- Legislative or executive specification by the parent government as to the location and type of facilities the agency is to construct and maintain.
- 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, municipality, township, school district, or special district government.
- 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 variations of autonomy described later in this report, makes classification of certain 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 and (2) the effect of the decision on collection and publication of finances and employment government statistics.

Noncritical Characteristics

Along with essential attributes described above, there are other common attributes that are not essential for the identification of governments. Among them: geographical area, population, taxing power, and internal uniformity of taxation and services.

Most but not all governments serve and operate primarily within a specific geographical area for which a population can be determined. However, some entities that have all essential characteristics of local governments do not possess this attribute. At best, such entities 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 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, a single level of taxation and services may not apply 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.

Any of these indicators may be sufficient to meet a particular criterion but may not be the only necessary way to meet it. Census Bureau staff evaluate whether the criteria have been met by conducting legal research to find changes in state and local laws. Census Bureau staff speak with local officials and review media articles regarding changes in the provision of local government services. Thus, by applying these criteria, the Census Bureau consistently identifies and classifies governments even though the criteria are not, strictly speaking, a fixed algorithm.

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 also widely performed by private firms if the entity in question is administered by officers who are popularly elected or appointed by public officials, or if it is subject to public accountability.

Dependent Agencies

A critical element in defining a government is identifying the full range of its activities and dependent agencies. Dependent agencies (also called "subordinate agencies") can be involved in a wide variety of activities—school systems, universities, utilities, toll highways, hospitals, etc. These agencies are often referred to as "dependent" to emphasize the relationship between the agency and its parent government regarding the work it performs. The standards for determining dependency are referred to in the ''Indicators of Substantial Autonomy'' section.

Contrasting examples 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). As a result, New York City government includes 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.''

SCOPE

Types of Local Governments

General-Purpose Governments

The following descriptions are intended to help readers understand the frame from which surveys about governments are drawn and describe the kinds of organizations featured in Census Bureau data products about "county," "municipality," "township," "special district," or "school district" governments. Because county, municipal, and township governments are readily recognized and generally present no serious problem of classification, only limited descriptive material is presented for them.

County Governments

Organized county governments are found throughout the nation, except in Connecticut, Rhode Island, the District of Columbia, and limited portions of other states where certain county areas lack a distinct county government. In Louisiana, the county governments are officially designated as "parish" governments, and the "borough" governments in Alaska resemble county governments in other states. Both are classified as county governments in Census Bureau statistics.

For county governments, the description includes a brief explanation of the areas of the state served by county government, the subclasses (if any) of county governments specified by state law, and the governing body. For states that have county areas not served by county governments, those areas are also designated.

There are some cases in which municipal and county governments have been consolidated or substantially merged. The composite units are counted as municipal governments in Census Bureau statistics.

There are also cities located outside of any "county" area administering functions elsewhere commonly performed by counties. This includes the cities of Baltimore and St. Louis, which are outside the areas of their adjacent counties. Carson City, Nevada, is an independent city that borders three counties: Douglas, Lyon, and Washoe. Virginia has independent cities that are not part of any county. For more information on county-type areas without county governments, refer to Appendix A.

Municipal and Township Governments

There are two types of subcounty general-purpose governments, municipalities, and townships. The subcounty general-purpose governments enumerated in 2022 include municipal governments and town or township governments. These two types of governments are distinguished by both the historical circumstances surrounding their incorporation and geographic distinctions. That is, incorporated places are generally associated with municipalities, whereas townships are generally associated with minor civil divisions (MCDs). As defined by the Census Bureau, "[an] incorporated place is established to provide governmental functions for a concentration of people as opposed to a minor civil division, which generally is created to provide services or administer an area without regard, necessarily, to population."[1]

For municipal governments, the description includes a brief explanation of how municipal governments, as defined for Census Bureau statistics, are designated under state law; the subclasses, if any, of municipal governments specified by state law; and the minimum population requirements, if any, for incorporation. For states that have township governments, the description also explains whether municipal governments exist within the area of a governmentally active town or township.

For township governments, the description includes a brief explanation of the areas of the state served by township government, the subclasses, if any, of township governments specified by state law, the governing body, and the functions performed.

Municipal Governments

As defined for Census Bureau statistics, 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. This definition includes all active government units officially designated as cities, boroughs (except in Alaska), towns (except in the six New England states, and in Minnesota, New York, and Wisconsin), and villages. This concept corresponds generally to the "incorporated places" that are recognized in Census Bureau reporting of population and housing statistics, subject to an important qualification—the count of municipal governments in this report excludes places that are currently governmentally inactive.[2]

Township Governments

The term "town or township governments" is applied to organized governments in the Northeast and the Midwest.

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 concentrations of population and are, thus, counted for Census Bureau statistics 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.
- Townships known to have ceased performing governmental functions.
- Townships in Iowa are classified as subordinate agencies of county governments but are not counted as separate governments in Census Bureau statistics.

To better understand the frame the Census Bureau uses to survey governments, and to understand the scope-of-service provision by local governments, data users should consider the ways in which township governments overlap with other governments. There are several dimensions to consider, including:

- Whether townships are present within the state.
- Whether townships are present within all or merely some counties or county-type areas within a state.
- Whether townships overlap municipalities.
- Whether townships cover all geographic areas within the state not already covered by municipalities.

There are states that have township governments in all of their counties or county-type geographic areas. Some other states only have this type of government in certain county or county-type geographic areas. As of 2022, these states were:

- Illinois.
- Kansas.
- Massachusetts.
- Minnesota.
- Missouri.
- Nebraska.
- New York (town governments exist in each county outside of New York City).
- North Dakota.
- South Dakota.
- Wisconsin.

[1] U.S. Census Bureau, "Geographic Terms and Definitions," <www.census.gov/programs-surveys/popest/about/glossary/geo-terms.html>, accessed April 16, 2024.

[2] For an explanation of "governmentally inactive," refer to the "Indicators of an Organized Entity" section provided earlier in the Introduction.

Areas served by municipal and town or township governments may overlap in states. Some municipalities in these town or township states operate within a territory also served by town or township governments. In the remaining states, there is no geographic overlapping of these units. In some of those states, operating towns or townships comprise all territory other than that served by municipalities. The same is true in Maine, New Hampshire, North Dakota, and South Dakota, except for "unorganized territory" which lacks any local government. For a table illustrating the geographical overlap of township governments, refer to Appendix B.

SPECIAL-PURPOSE GOVERNMENTS

Special District Governments

Special district governments are independent, special purpose governmental units that exist as separate entities with substantial administrative and fiscal independence from general-purpose local governments. As defined for Census Bureau statistics, the term "special district governments" excludes school district governments as they are defined as a separate governmental type.

Special district governments provide specific services. 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 less conspicuous tasks of mosquito abatement and upkeep of cemeteries. The text box below provides a partial, but more expansive, list of functions performed by special district governments to illustrate the array of services they may offer.

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.

More detailed information is provided for special districts because of the complexity and diversity of special district legislation within each state and from one state to another. A description may include method of establishment, function (if not otherwise apparent), nature and manner of selecting the governing body, and authorized financing methods.

School District Governments and Public School Systems

The public school systems in the United States are counted either as independent school districts or "dependent" public school systems. The "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 in Census Bureau statistics. Charter schools are not included unless they meet the Census Bureau's definition of a government (refer to "Charter Schools" section).

The description of public school systems is divided into three parts—school district governments, dependent public school systems, and other educational activities.

Special District Functions

While special districts perform only one or a limited number of functions, those functions can vary widely from district to district and include many that are performed by general-purpose governments. A partial list of these functions is below for context. Additional detail is provided in each state's description.

Air transportation (airports)

Cemeteries

Corrections

Education

Electric power

Fire protection

Gas supply

Health

Highways

Hospitals

Housing and community development

Industrial development

Libraries

Mortgage credit

Natural resources

Parking facilities

Parks and recreation

Sea and inland port facilities

Sewerage

Solid waste management

Transit

Water supply

For school district governments, the description includes a brief explanation of how school district governments, as defined in Census Bureau statistics, are designated under state law; the nature and manner of selecting the governing body; and authorized financing methods.

Dependent public school systems are part of county, municipal, township, or state governments, and are not counted as school district governments. For these systems, the description includes a brief explanation of which public school systems are classified as dependent agencies in Census Bureau statistics; the nature and manner of selecting the governing body; and authorized financing methods.

The subcategory, ''Other Educational Activities,'' covers agencies that *perform* activities related to education but *do not operate* schools. Examples of other educational activities include such entities as technical college districts, regional educational service centers, and career centers. Such agencies are not counted as school district governments and their activities are briefly described.

Noticeable diversity is evident in school organization throughout the United States because of the variety of state legislative provisions for the administration and operation of public schools. An independent district arrangement, which prevails in most parts of the country, is practically universal in the West.

A "mixed" situation is found in some 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 other states, 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.

All public school systems include some systems that do not provide elementary-secondary or postsecondary education services. Several public school systems do not operate schools. Instead, these "nonoperating" systems are responsible for providing transportation and paying tuition to or reimbursing other school systems for public school students who live in their respective areas, or for providing special services to those systems that operate schools.

Charter Schools

Census Bureau statistics on governments include only those charter schools established and administratively controlled by another government entity (e.g., universities, cities, counties, or public school systems). The data for these "public charter schools" are collected as separate individual units or are included with the data for their chartering government. Charter schools that do not meet Census Bureau criteria to be counted as a government entity are considered "private charter schools" and are not included in Census Bureau statistics on governments.

For a charter school to be classified as a "public charter school," it must meet the same requirements as any other government. For more information on those criteria, refer to the section "Criteria for Classifying Governments."

Subordinate (Dependent) Agencies and Areas

Each state summary not only describes the types of independent local governments within the state, but also describes other units called subordinate agencies or dependent agencies. A unit is classified as a subordinate agency when it is subject by law to administrative or fiscal control by the state or by independent local governments. These agencies may be any number of authorities, commissions, corporations, and other forms of organization that have certain governmental characteristics but, nevertheless, do not fully meet the Census Bureau's criteria to be counted as an independent government.

For some of the larger subordinate agencies, the description includes the method of establishment; function, nature, and manner of selecting the governing body; and authorized financing methods. Also listed in each state summary are certain geographical subdivisions or areas established by law for administrative purposes, bearing designations that might appear to relate to separate governments.

The listings of ''Subordinate Agencies and Areas'' are incomplete in certain respects. For example, it doesn't include agencies authorized by legislation that have never been activated or have ceased to be active. State universities and colleges also are not specifically listed. Such institutions are consistently classified as state government agencies, although they possess many of the attributes of independent governmental entities and are sometimes difficult to distinguish from private nonprofit institutions.

The listings of subordinate agencies do not include bodies set up by interstate compacts. Such bodies typically coordinate and advise upon activities that participating states carry out. However, a few special district governments created pursuant to interstate compacts (e.g., the Port Authority of New York and New Jersey) are counted under that category.

No attempt has been made to list various kinds of areas, such as election precincts or districts, legislative districts, and judicial districts established for election purposes or administration of justice.

Tribal Governments

Tribal governments are recognized as sovereign nations under the auspices of the federal government and, therefore, do not meet the criteria of a state or local government as defined for Census Bureau statistics.

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.

Appendix A includes a listing of county-type areas without county governments. The count of municipal governments in this report generally corresponds to the "incorporated places" recognized in Census Bureau population and housing statistics. However, it excludes places without a municipal government in operation as of June 30, 2022.

Areas designated as "minor civil divisions" in population statistics are only counted as municipal or township governments if they had a municipal or township government in operation as of June 30, 2022. Many township areas do not have organized and operating township governments.

Local Education Agencies

The number of public school systems 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).

Charter Schools

Only those charter schools that meet the Census Bureau's definition of a government are counted as such in Census Bureau publications. Charter schools may be considered subordinate agencies of other governments, such as those run by public universities or municipalities, in which case their data would be included with that of their parent government. If run by a private organization, they are considered to be private and are not included in Census Bureau statistics.

Taxing Areas

The 2022 Census of Governments—Organization publication provides the official count of governments. These counts may differ materially from the number of "taxing units" or "taxing areas" as reported by official agencies in some states. Among the reasons for this difference:

Not all special district governments are legally authorized to levy taxes, and those without such power would be properly excluded from any list of taxing units.

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 of rather than an entire 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 mechanism 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, townships in Iowa are classified as county agencies rather than as independent governments because they have such limited discretion in conducting their affairs. County-dependent public school systems in North Carolina that serve less than a countywide area are also classified as county-subordinate taxing areas and are not counted as separate governments.

County agencies recognized for this report as "special taxing areas" are listed under "Subordinate Agencies and Areas."

SOURCES OF DATA

Review of Legislation

The information in this report is based upon an analysis of legal provisions controlling the existence of local governments in all fifty states and the District of Columbia as of June 30, 2022. The laws governing the existence or establishment of local government entities were first researched in detail for the 1952 Census of Governments. For each successive census, the legislation has been reviewed to update and verify the research of previous years.

The legislative review conducted for the 2022 Census of Governments covered general and special session laws passed by state legislatures between 2017 and 2022. Much of the text included in these descriptions is cited directly from the law authorizing the entity. As a result, the reader may notice some style discrepancies. For a list of the state laws used in this text, refer to Appendix D. The existing state descriptions were revised and reviewed by public officials in each state. The officials who reviewed this material are listed in Appendix C.

Governments Master Address File

The Governments Master Address File (GMAF) is updated continuously to add newly established units that meet Census Bureau criteria for independent governments, and to delete dissolved or inactive units. A governmental unit is considered inactive if it has no activity, receives no revenue, and has no officers currently. The method of collection of school districts is detailed in the description of "Public School Systems."

The Government Units Survey (GUS) obtained information from select governmental units reflecting the government's status as of February 1, 2021. The information collected on the form included the status of the governments on the survey reference date and whether the government had employees. Governments receiving the GUS questionnaire were able to respond online or by phone. The GUS data were further verified and updated. Statistics on the final government counts are available to the public in the 2022 Census of Governments—Organization publication on the Census Bureau's website at <www.census.gov/data/tables/2022/econ/gus/2022-governments.html>.

The GMAF is further refined based on information obtained from various public sector annual surveys and censuses. The GMAF is updated through research and communication with state governments to obtain listings of special purpose governments, names of associations, and contact information for the state offices that oversee the activity of the special districts.

General-Purpose Governments

The universe list of county, municipal, and township governments is continuously updated as these units of governments are established, dissolved, or reorganized. Decisions to add or delete a county, municipal, or township governments are made based on information obtained through the annual Boundary and Annexation Survey, which is conducted by the Census Bureau's Geography Division. For general-purpose governments, only township governments were included in the 2021 GUS and received a GUS questionnaire.

Special District Governments

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

- Review of state legislation creating or authorizing various types of special district governments.
- Review of published federal, state, and private sources that list special district governments.
- Frequent contact with state and local officials.
- Review of state and local taxation materials as they relate to special districts with the power to levy taxes.

Public School Systems

The universe list of public school systems, including both independent school district governments and dependent school systems, is updated using directory files of local education agencies maintained by the U.S. Department of Education's National Center for Education Statistics. Discrepancies between the various files are examined and the GMAF is revised as necessary according to Census Bureau classification criteria. In addition, the GMAF is updated based on information obtained directly from various state education agencies.

LIMITATIONS OF DATA

Surveys are subject to sampling error and nonsampling error. The census of governments covers all governments, so there is no sampling error. However, the data in this report are subject to nonsampling error, which includes all other sources of survey error such as nonresponse, incorrect reporting, coverage, misclassification of governments, and inaccurate data coding.

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

- Review of state legislation for all GUS responses that indicated that they were no longer a government.
- Review of secondary sources.

- Reviews of lists of governments supplied by the states, when available.
- Use of advance and reminder letters for the GUS.
- Extensive research on addresses for "Undeliverable as Addressed" units and others lacking adequate contact information.
- Nonresponse follow-up efforts to encourage response.

All responses for the 2021 GUS were obtained online via the web-based survey application. The final response rate for the 2021 GUS was 77.5 percent.

INTERAREA COMPARISONS

Use caution drawing conclusions from direct interstate or intergovernmental comparisons of the number of governments by type. Such comparisons should consider the diversity of responsibilities for various functions among different governments. For example, in some states, county or municipal governments may perform functions that are performed by school districts or special district governments elsewhere.

Even within the same state, there may be significant differences 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 in others. Some individual municipal governments operate in effect as composite city county units. Refer to Appendix A for a list of city-county governments counted as municipal governments.

In most states, independent school districts administer local public elementary and secondary schools. In many instances, however, including several of the largest cities, the school system is part of the county, municipal, or town or township government. 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 wider area.

AVAILABILITY OF DATA

This report is available online at <www.census.gov/topics/public-sector/government-organization.html>. For additional information, contact the Census Bureau's Public Sector Frame and Classification Branch at 888-202-2691, or at <esmd.gus.psfcb@census.gov>.

ALABAMA

COUNTY GOVERNMENTS

The entire area of the state of Alabama is encompassed by county governments. 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

Municipal Governments

Municipal governments in Alabama are the cities (municipalities with 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

Alabama has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Alabama are counted as separate governments in U.S. Census Bureau statistics:

- County boards of education.
- City boards of education.

Popularly elected county boards of education administer all local schools except those in cities with a population of 5,000 or more. These cities may choose to maintain a separate city school district. In such cases, the city governing body appoints the board of education; however, class 4 cities may elect a board of education with voter approval.

Dependent Public School Systems

Alabama has no dependent public school systems.

Other Educational Activities

Alabama statutes authorize certain local bodies or areas for school administration or finance that are not treated as separate units of government in Census Bureau statistics. These include the school boards of trustees, which are primarily advisory boards appointed by the county boards of education. School tax districts are geographical areas designated by the county boards of education to levy school taxes. Special school districts are geographical taxing areas, created by county boards of education, to provide school buildings.

SPECIAL DISTRICT GOVERNMENTS

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

Airport Authorities and Airport and Industrial Authorities

An airport authority or airport and industrial authority may be established 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 people. The 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.

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 state secretary of state. The authority is governed by a board of 11 directors 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.

Anniston Water Works and Sewer Board

This board was established by application of three or more people to the municipal governing body, after a resolution to provide water and sewer utilities for the city of Anniston. The utility board consists of seven directors appointed by the municipal and county governing bodies. The board may fix and collect fees and issue revenue bonds.

Other municipal utility boards are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Bear Creek Water Works Board

The town of Bear Creek dissolved the Bear Creek Water Works Board and took over operation of the water system in 2011. Similar agencies in other localities are not counted as governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 a nine-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.

Birmingham-Jefferson County Transit Authority

This authority was created to provide public transportation services in any county with a minimum population of 600,000. It is governed by a nine-member board with one member appointed by the county, five members appointed by the city of Birmingham, and one member each appointed by the cities of Bessemer, Hoover, and Vestavia Hills. The authority may fix and collect fees and issue revenue bonds.

Capital Improvement Cooperative Districts

These districts provide for cooperation on various development projects within counties, municipalities, and other like public corporations. The districts are created upon application of at least three people to the governing body of each county, municipality, and public corporation proposed to be a member of the future district. The members must pass resolutions approving the application. A board of directors, appointed by the participating governing bodies, governs the district. The districts may issue revenue bonds and charge rents and fees. The participating governments may issue bonds on the behalf of these districts.

Davis Lake Fire District

This district was authorized by a special act for the purpose of fire protection in St. Clair County. Seven board members from the existing board of directors of the volunteer fire department serving the district manage the district. The district may levy and collect a service charge or fee to be used only for fire protection services and enter into mutual assistance agreements with municipalities and other governmental entities.

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 state 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 rents and fees and may issue revenue bonds.

Emergency Communications Districts

Two or more counties or municipalities may pass resolutions or ordinances to form an emergency communications district to provide emergency telephone services. A board of commissioners, appointed by the creating governments, governs each district. The districts may levy user charges with voter approval and may issue revenue bonds.

Districts with boards representing a single government (county) are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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, and after a 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 pursuant to a constitutional amendment with the filing of the articles of incorporation with the judge of probate by three applicants to provide water, sewer, and broadband Internet services. 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 upon the passage of resolutions. 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

These authorities provide and operate hospital and health care facilities. They may be formed upon application of three people to, and resolution by, the governing body of any county, municipality, or state public college or university that operates a school of medicine. The applicants must file a certificate of incorporation with the office of the county judge of probate. The certificate of incorporation specifies the composition and manner of appointment for the governing board of directors. The authority may fix charges and issue revenue bonds. The authorities may receive the proceeds of tax levies imposed by the state or a county or municipal government.

These authorities may be designated as county hospital corporations by resolution of the county commission after voter approval. County hospital corporations receive a special tax to support public hospital facilities. Existing public hospital corporations may reincorporate under this law.

Hospital Associations, Boards, and Corporations

Public hospital associations and county hospital boards construct and operate hospitals. The associations are established by resolution or ordinance of one or more local governing bodies located in the same or contiguous counties after a public hearing. County hospital boards are established by resolution of the county governing body upon written application of three or more people who are qualified voters and property owners. For both associations and boards, a certificate of incorporation is filed with the state secretary of state. Each entity is governed by a board of directors appointed by the participating governing bodies. The entities may fix fees for services and issue bonds.

The above associations and boards may be designated as county hospital corporations by resolution of the county commission after voter approval. County hospital corporations receive a special tax to support public hospital facilities.

Hospital Authorities—1975 Law

Hospital authorities acquire and operate hospitals and other health-related facilities. The authorities are established by joint resolutions of any county and any one or more municipalities located therein. An authority is governed by a board of directors composed of 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. An 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 city mayor, town president, or county commission appoints the board members. The authorities may issue revenue bonds and may establish and collect fees for use of authority facilities.

The Mowa Band of Choctaw Housing Authority was created by special act to serve American Indian areas in Mobile and Washington counties. The governing board is appointed by the Mowa Choctaw Tribal Council. The authority may set rents and issue bonds.

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 supply electricity, gas, water, sewerage, or telephone service. They may be established in any city or town or in an unincorporated area with 250 or more voters. An authority is formed upon voter petition to the municipal clerk or the county probate judge (in unincorporated areas), a referendum, and local government resolution. Authorities are governed by boards of trustees appointed by the municipal governing body in municipalities; by the county governing body in unincorporated areas within a single county; and by the governor in multi-county unincorporated areas. Improvement authorities may issue bonds and fix charges for services.

Industrial Development Authorities

These authorities may be established by application of at least three people filed with the probate judge and resolution of the applicable counties. Each authority may include between one and five contiguous counties. The articles of incorporation specify the composition and method of selection for the governing board of directors, except the board must conform to rules specified in the authorizing law.

Industrial development authorities created by one county under general law are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Joint Hospital Boards

These boards provide and operate public hospital facilities. The boards may be established upon application of three or more voters to the governing bodies of the county and of a municipality in the county, and resolution of these governments. A governing board of directors is appointed by the participating governments. The boards may fix rates for services and issue revenue bonds.

These authorities may be designated as county hospital corporations by resolution of the county commission after voter approval. County hospital corporations receive a special tax to support public hospital facilities.

Joint Road Improvement Authorities

Any county with a class 4 municipality may establish a joint road improvement authority. A minimum of three county residents may file a written petition to incorporate an authority with the county probate judge. The governing body of the county of incorporation and of each participating municipality shall adopt a resolution to incorporate the authority. The same parties appoint the board of directors for each authority. A road improvement commission created or attempted to be created prior to June 1, 2021, may reincorporate as a joint road improvement district if a group of four or more commission members files an application with their county probate judge. Authorities may issue bonds.

McClellan Development Authority

A 2009 special act created this authority to redevelop a former military base. The authority is governed by a board of directors consisting of five members appointed by the governing body of Calhoun County, five by the city council for Anniston, and one by the governor. The authority may receive revenues in connection with its properties and issue bonds.

Northeast Mississippi-Northwest Alabama Railroad Authority

This authority was formed by interstate compact to promote and develop trade, commerce, industry, and employment opportunities for the public good and welfare in northeast Mississippi and northwest Alabama. 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 upon the filing of the articles of incorporation by three people with the probate judge and resolution of the county of incorporation and participating municipalities. The composition and selection of the board of directors are 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 people 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; two are appointed by the municipality governing body; and 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 Corporations for Fire Fighting and Prevention and Emergency Services in Shelby County

Legislation authorizing fire fighting and prevention and emergency services in Shelby County was repealed in 1999.

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 people. A certificate of incorporation is filed with the county probate judge. The composition and selection of the board are specified in the agreement. The authorities may fix and collect fees and may issue revenue bonds.

Public Service Districts in Baldwin County

Legislation authorizing public service districts for fire fighting and prevention in Baldwin County was repealed in 1978.

Railroad Authorities

These authorities may be organized upon the application of three people with the governing bodies of one or more counties or municipalities within the state where there are railroad properties and facilities. Each government must adopt a resolution approving the application. 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 upon agreement of two or more counties to construct or acquire and maintain a regional jail. Each authority is governed by a board composed of two county appointees from the most populous county; one from each additional county; and, ex officio, the county sheriffs. Authorities may fix and collect fees, issue bonds and, with the approval of counties, set and collect taxes.

In addition, the Vestavia Hills, Mountain Brook, and Homewood Regional Jail Authority was created by a special act in 2006. The authority will construct and operate a regional jail. The authority is governed by representatives appointed by the participating municipalities. The authority may issue bonds.

Regional Mental Health Boards

Boards of this type, sometimes called mental health authorities, construct and operate facilities and carry out programs. These boards may be formed upon application of three or more people to the governing bodies of the counties or the cities to be served. The governments must pass resolutions approving the application. 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

These districts may be formed by the state Soil and Water Conservation Committee upon petition of landowners in the proposed district after a public hearing and landowner referendum. Districts are governed by boards of supervisors appointed by the state Soil and Water Conservation Committee. They may accept aid and contributions from the state or federal governments and may require contributions from landowners for services rendered.

Tourism Board of Lauderdale County

This board was created by a special act. Lauderdale County and the city of Florence appoint the board. The entity receives a portion of the county lodging tax. The board is responsible for marketing and promoting natural resources and attractions in Florence and Lauderdale County as a tourist destination.

Tuscaloosa Transit Authority

This authority was authorized by a 1971 special act. It was established upon application of residents of and resolution of Tuscaloosa County and the city of Tuscaloosa. It is administered by a board of directors appointed by the governing bodies of the county and city. The authority may fix and collect fees and issue revenue bonds.

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. Authorities that provide fire protection services may also test and drill for water. Such authorities are established by resolution of the county governing body upon application of three or more people. 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 people. 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.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Alabama that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

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. Each is 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 was commissioned by act of the state legislature to provide mortgage credit for low- and moderate-income housing. It is governed by a board of directors consisting of members appointed by the governor from each of the seven congressional districts; the speaker of the house and the lieutenant governor; and, ex officio, the state finance director, 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 (state)—This authority was commissioned by act of the state legislature to finance the construction, improvement, and equipment of public educational facilities. It is administered by the governor, the director of finance, and the state superintendent of education. The authority may issue bonds payable from specified portions of the sales tax.

Other examples include:

State[1, 2, 3, 4]

Alabama 21st Century Authority

Alabama 911 Board

Alabama Agricultural Development Authority

Alabama Agricultural Museum Board

Alabama Building Renovation Finance Authority

Alabama Corrections Institution Finance Authority

Alabama Digital Expansion Authority

Alabama Digital Expansion Finance Corporation

Alabama Drinking Water Finance Authority

Alabama Economic Settlement Authority

Alabama Educational Television Commission

Alabama Educational Television Foundation Authority

Alabama Forensic Sciences Bond Authority

Alabama Higher Education Equipment Loan Authority

Alabama Highway Finance Corporation

Alabama Historic Ironworks Commission

Alabama Incentives Financing Authority

Alabama Industrial Access Road and Bridge Corporation

Alabama Innovation Corporation

Alabama Judicial Building Authority

Alabama Land Bank Authority

Alabama Land Recycling Finance Authority

Alabama Mental Health Finance Authority

Alabama Music Hall of Fame Authority

Alabama Pollution Control Finance Authority

Alabama Port Authority

Alabama Public Health Finance Authority

Alabama Revolving Loan Fund Authority

Alabama Space Authority

Alabama Space Science Exhibit Finance Authority

Alabama State Industrial Development Authority

Alabama State Parking Deck Authority

Alabama State Parks Enhancement Authority

Alabama Supercomputer Authority

Alabama Toll Road, Bridge, and Tunnel Authority

Alabama Transportation Infrastructure Bank

Ameraport Offshore Harbor and Terminal Commission

Cahaba Trace Commission

Community development commissions

Coosa Valley Development Authority

Environmental improvement authorities

Garrett Coliseum Redevelopment Corporation

Governor's Mansion Authority

Historic Blakeley Authority

Historical preservation authorities

Legislative Building Authority

Motor Sports Hall of Fame Commission

North Alabama Agriplex Board

Private Colleges and Universities Facilities Authority

Red Mountain Greenway and Recreational Area Commission

Southern Products Mart Authority

State Forestry Commission

Tombigbee Valley Development Authority

Tuskegee Airmen Commission

U.S.S. Alabama Battleship Commission

Water Pollution Control Authority

Watershed management authorities

County

Alabama Regional Communications System

Bullock County Development Authority

Civic center corporations (counties with more than 500,000 population)

Communications districts (emergency) (single county)

County agricultural authorities

County boards of health

County radio/alert notification communications districts

DeKalb County Water Authority

Drainage districts and subdistricts

Drainage districts for malaria control (Colbert County)

Etowah County Civic Center Authority

Fayette County Water Coordinating and Fire Prevention Authority

Fire and emergency medical services districts (Blount County)

Fire districts (Limestone and Madison counties)

Governmental utility services corporations (county)

Improvement districts (utility) (county)

Industrial development authorities created by special acts

Industrial development authorities created under general law (single county)

Industrial development boards (county)

Jackson County Racing Commission

Jackson County Water Authority

Jefferson County Cemetery Board

Joint Public Charity Hospital Board

Lamar County Water Coordinating and Fire Prevention Authority

Land bank authorities (county)

Marion County Agriculture and Exhibit Center Authority

Marion County Public Water Authority

Mobile Dog Racing Commission

Public building authorities (county)

Public park and recreation boards (county)

Regional libraries (joint county)

Service districts (Shelby County)

Solid waste disposal authorities—1980 law (county)

State products mart and coliseum authorities

Tax increment districts (county)

Washington County Port Authority

Municipal

Africatown Redevelopment Corporation

Birmingham Racing Commission

Brewton Development Authority

City of Jackson Port Authority

Commercial development authorities

Communications districts (emergency) (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)

Industrial development boards (municipal)

Land bank authorities (municipal)

Medical clinic (building) boards

Municipal utility boards—1951 law (except in Anniston)

Parking authorities (class 2 municipalities)

Public building authorities (municipal)

Public educational building authorities

Public hospital corporations

Public library (building) authorities

Public park and recreation boards (municipal)

Public park authorities

Public transportation authorities (class 3 municipalities)

St. Stephens Historical Commission

Self-help business improvement districts

Solid waste disposal authorities—1980 law (municipal)

Special health care facility authorities

Stock law districts (areas for enforcement of livestock ordinances)

Tax increment districts (municipal)

Tourism promotion and development districts

Water and sewer boards

Waterworks and sewer boards

Waterworks utility boards

Joint City-County

Choctaw County Medical Scholarship Board

Federal building authorities

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

ENDNOTES

[1] The law authorizing the Alabama Building Commission was repealed in 2015. Prior to that date, it was considered a state dependent agency.

[2] The law authorizing the Alabama Shakespeare Festival Theatre Finance Authority was repealed in 2018. Prior to that date, it was considered a state dependent agency.

[3] The law authorizing the Gulf State Park Authority was repealed in 2013. Prior to that date, it was considered a state dependent agency.

[4] The law authorizing the Tennessee Valley Exhibit Commission was repealed in 2018. Prior to that date, it was considered a state dependent agency.

ALASKA

BOROUGH GOVERNMENTS[1]

The state of Alaska is covered by borough governments (similar to county governments in other states), consolidated city-borough governments, and one unorganized borough. None of these cross borders. Only the organized boroughs are counted in U.S. Census Bureau statistics as borough governments. The consolidated city-borough governments are counted as municipal governments, rather than as borough governments. The unorganized borough consists of all areas of the state that are outside of the boundaries of the organized boroughs or consolidated city-boroughs.

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

For purposes of population statistics, the state is divided in terms of "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.

Alaska Native Regional Corporations 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 the Annette Islands Reserve, which is an Alaska Native reservation. A 13th 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 in Census Bureau statistics.

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 in Census Bureau statistics.

SUB-BOROUGH GENERAL PURPOSE GOVERNMENTS

Municipal Governments

City-borough consolidated governments are classified as municipal governments in Census Bureau statistics. There are four consolidated city-borough governments in Alaska: Anchorage, Juneau, Sitka, and Wrangell. These entities exist outside of other borough governments and the unincorporated borough.

Cities in Alaska are also classified as municipal governments. Cities may exist either inside or outside the boundaries of organized boroughs. First-class cities are those with 400 or more permanent inhabitants and that elect to become cities of the first class. First-class cities may elect a home-rule charter. All other cities are second-class cities. There is no statutory minimum population requirement for incorporation, but the proposed city must have both the resources to provide government and a demonstrated need.

Alaska statutes refer to boroughs as municipalities but these are not counted as municipalities in Census Bureau statistics (refer to the "Borough Governments" section).

Township Governments

Alaska has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

Alaska has no independent school district governments.

Dependent Public School Systems

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

Systems dependent on borough governments:

- Borough school districts (in organized boroughs).
- Ilisagvik College Corporation.

Systems dependent on municipal governments:

- City school districts (in first-class cities in the unorganized borough).

Systems dependent on the state government:

- Regional educational attendance area (in the unorganized borough).

The borough and city school districts serve students in organized areas. These districts are administered by popularly elected boards; however, they depend on the general purpose government for access to local tax revenue. The borough and city school districts are classified as dependent agencies of the government served and are not counted as separate governments.

The regional education attendance areas serve students in second-class cities outside organized boroughs, where no local governments exist to collect school taxes. These entities have popularly elected boards. These districts are financially dependent on the state and are not counted as separate governments.

Other Educational Activities

Community colleges are administered by the University of Alaska. They are financed jointly by the state government and the local public school system. The community colleges 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. 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 was created by an act of the state legislature to provide special education services throughout the state. The agency is classified as a state dependent agency and is not counted as a separate government.

SPECIAL DISTRICT GOVERNMENTS

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. The agencies may set rates and charges in connection with their projects. The agencies may ask the Alaska Industrial Development and Export Authority to issue revenue bonds on their behalf.

Regional Electrical Authorities

State law authorizes the creation of regional electrical authorities by named native associations. The authorities are activated by resolution of the native association. The native association appoints a board of commissioners to govern the authority. The authorities may fix rates, fees, rentals, and other charges, and may issue revenue bonds.

Regional Native Housing Authorities

State law created a regional native housing authority for each named native association. The authorities are activated by resolution of the native association. The native association appoints a board of commissioners to govern the authority. The authorities may fix rentals and issue revenue bonds.

Regional Solid Waste Management Authorities

These authorities may be created by one or more boroughs or municipalities by ordinance. The composition of and method of selection for the governing board are specified in the creating ordinance. The authorities may set fees and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various government designations in Alaska that have certain characteristics of governmental units, but are classified in Census Bureau statistics as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature.)

Alaska Gasline Development Corporation (state)—This corporation was created by an act of legislature in 2014 to develop and have primary responsibility for developing natural gas pipelines for the maximum benefit of the people of the state. The board consists of a seven-member board of directors—five public members and two principal department heads of the state of Alaska appointed by the governor. The corporation may, by resolution, issue bonds and bond anticipation notes to provide funds to carry out its purposes.

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 commerce, community, and economic development, 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 commerce, community, and economic development, and the commissioner of revenue, who serve in an ex officio capacity, plus three 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 the legislature. The board consists of five members selected from the five major land areas of the state, who are 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 for use in carrying out the purposes of the board. Soil and water conservation districts are created by the commissioner upon petition of land users after a 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 Corporation

Alaska Energy Authority

Alaska Medical Facility Authority

Alaska Mental Health Trust Authority

Alaska Municipal Bond Bank Authority

Alaska Railroad Corporation

Alaska Student Loan Corporation

Controlled livestock districts

Health units and districts

Regional resource development authorities

Service areas in the unorganized borough

Borough

Historical districts (borough)

Port authorities (borough)

Service area boards (borough)

Special assessment districts (borough)

Municipal

Historical districts (municipal)

Port authorities (municipal)

Service-area boards (consolidated city-borough)

Special assessment districts (municipal)

Borough-Municipal

Port authorities

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

ENDNOTE

[1] The Chugach Census Area and Copper River Census Area were created from part of the former Valdez-Cordova Census Area effective January 2, 2019.

ARIZONA

COUNTY GOVERNMENTS

The entire area of the state of Arizona is encompassed by county governments. The county governing body is called the board of supervisors. A 1992 constitutional amendment authorizes home rule in counties with more than 500,000 people, upon petition and after a referendum.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Arizona include cities and towns. The minimum population requirement for incorporation is 1,500. Municipalities may also be incorporated in a community within 10 miles of the boundary of a national park or monument that contains a population of 500 or more residents. The state constitution permits municipalities with 3,500 people or more to frame their own charters, upon petition and after a referendum.

Township Governments

Arizona has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Arizona are counted as governments in U.S. Census Bureau statistics:

- Career technical education districts.
- Common school districts.
- Community college districts.
- Joint common school 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. These districts may levy ad valorem taxes, and, with voter approval, may issue bonds. Community college districts may also receive money from transient lodging taxes. No new provisional community college districts were allowed to be established after January 1, 2015, but existing provisional community college districts may continue to operate. In lieu of provisional community college districts, 2015 legislation authorized the creation of tuition financing districts that may be created after a county supervisory council resolution to create a district with a proposed tax rate following voter approval. Tuition financing districts are not counted as separate governments in Census Bureau statistics.

Dependent Public School Systems

Arizona statutes authorize the following type of dependent public school systems: county accommodation schools.

Two types of county accommodation schools exist. The first type provides education on military reservations after petition to the state board of education by either the existing school district's governing body that serves the area or the authorities of the military reservation and after a public hearing. The governing body of this type of accommodation school consists of two members appointed by the county superintendent of the school district that had previously served the area; two members appointed by the commanding officer of the military reservation; and one member selected by the county accommodation school's governing board within 30 days of the appointment of its fourth member. The second type of accommodation school may be established by the county superintendent to provide education to homeless children or alternative education programs. This type is supervised by the county superintendent of schools. County accommodation schools are not counted as separate governments in Census Bureau statistics on governments.

Other Educational Activities

County special education cooperatives 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 in Census Bureau statistics on governments.

SPECIAL DISTRICT GOVERNMENTS

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

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

Districts for the maintenance of community parks may be established by the county board of supervisors, or all county boards of supervisors if the district includes land in more than one county, upon petition and after a public hearing. An elected board of directors governs each district. The districts may fix fees, rentals, and charges and set property taxes. As of June 30, 2022, no entities of this type were reported in operation.

Districts having fewer than 160 acres are governed by the county board of supervisors and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

County Water Augmentation Authority (Pinal)

This authority was authorized by act of the legislature to serve Pinal County. The authority was established by the county governing body after petition and a public hearing. 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, after a hearing and certification by the attorney general, issue revenue bonds.

Drainage and Flood Protection 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, refer to the "Irrigation Districts" section).

Electrical Districts

Electrical districts obtain power for pumping irrigation water. The districts are established by the county board of supervisors upon petition of landowners, followed by a hearing and referendum. A board of directors elected by landowners 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 rural and/or unincorporated areas are formed by petition to the county board of supervisors followed by a public hearing. Districts may include areas in one or more counties. Districts are governed by an elected board of three to seven members, depending on the population of the area served. Some districts formed before 2010 are governed by an elected chief and secretary-treasurer. The district may levy ad valorem taxes and may, upon voter approval, issue bonds. Districts may contract with a city or town outside of the service area to provide fire protection for a fee. Districts can merge and consolidate, often creating joint fire and medical authorities.

If a joint fire and medical authority is to be created by a joint agreement between several fire districts, the participating districts maintain their independent existence as separate corporate bodies. The fire authorities operate fire and rescue stations, provide administrative services and are funded by contributions from participating fire districts.

County island fire districts, consisting of only noncontiguous county islands meeting certain criteria in Maricopa County, may be formed by the county board of supervisors upon petition of landowners and after a hearing. Alternatively, a noncontiguous county island fire district may be formed from an existing fire district that is surrounded by incorporated areas in a county and that contracts for fire protection services from an adjacent municipality. The district must petition and receive approval from the county board of supervisors after a hearing. The reformed noncontiguous county island fire district does not constitute a new or separate legal entity but is deemed a continuation of the previous legal entity. A board, initially appointed by the county board of supervisors and later elected, governs each district. Districts may assess and levy a secondary property tax. The district must enter into a contract with an existing fire service provider.

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 a 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, a public hearing, and approval by the state state Department of Health Services, hospital districts may be established by the county board of supervisors to provide the operation and maintenance of a hospital, urgent care center, or, in some cases, ambulance service. An elected board of directors administers each district. The districts may set rents and, after voter approval, may issue bonds. Districts may impose a secondary property tax that must be approved by voters initially and every five years following. Certain counties not imposing a secondary property tax may levy a transaction privilege tax, which must be initially approved by voters and every 5 years following.

Intergovernmental Agreements Authorities

Cities, towns, counties, certain special taxing districts, and any American Indian tribe may form a separate legal entity by signing an intergovernmental agreement with each other or with any federal government agency. The agreement would define the purpose, delegated powers, length of existence, and any other necessary and proper matters for the joint legal entity. The governing body of the legal entity is composed of officials elected to one or more of the governing bodies of the public agencies that are parties to the agreement or their designees.

Irrigation, Water Conservation, and Drainage Districts

These districts may be called irrigation or water conservation districts and sometimes contain the word "drainage" if they are vested with the power of drainage. They may be created to provide irrigation, domestic water supply, electric power, and/or drainage after 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 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 authorized by special act 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. The district may only provide ambulance services if voters authorize an additional tax in a special election.

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 Colorado River water for municipalities in Mohave County. The board of directors consists of people appointed by the member local governments. The authority may collect dues from its membership and fees from subcontractors.

Pest Abatement Districts—1983 Law

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

Pest Control Districts—1957 Law

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

Phoenix-Mesa Gateway Airport Authority (Joint Powers Airport Authority)

This authority was established by an act of the state legislature to use a previous military airbase for public purposes. A board of directors appointed by the governing bodies of the cities, towns, counties, and American Indian tribes that are members of the authority governs this entity. The authority may impose fees and charges, receive appropriations from member governments and, with voter approval, issue revenue bonds.

Power Districts

Districts to generate and distribute electric power may be established by the county board of supervisors upon petition of agricultural landowners followed by a public hearing and referendum. A board of directors elected by landowners 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 populations of 400,000 or less. 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. Each authority is governed by a board of directors appointed by participating entities. The authorities may set fares and, after voter approval, may levy a county transportation excise tax.

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, plus 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 authorized by state act in Pima County and established by the county board of supervisors. 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, with voter approval, issue bonds. The authority may levy a county transportation excise tax with voter approval. Voters must approve the regional transportation plan.

Revitalization Districts

Revitalization districts may be created to plan, improve, and construct sewerage systems, water systems, drainage and flood control, highways, streets, parking facilities, pedestrian malls, parks, landscaping, buildings, traffic control systems, and land clearing activities. The governing body of one or more municipalities may adopt a resolution to establish a revitalization district upon petition of property owners and after a hearing. A board of directors, initially appointed by the participating governments and later elected, governs each district. A district may establish fees and charges, receive funds from participating governments, and, after voter approval, may levy special assessments and ad valorem taxes. A district may issue revenue bonds after a public hearing.

Salt River Project Agricultural Improvement and Power District

This district, to provide for irrigation, drainage, water storage, and electric generation and transmission facilities, was created by the Maricopa County board of supervisors upon petition of landowners and after a hearing and referendum. A board of directors elected by landowners governs the district. The district may fix charges, fees, and rentals and, with voter approval, issue revenue and 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.

Two or more sanitary districts may merge to form a single district upon petition of voters to the affected counties' boards of supervisors, and after a hearing and referendum.

Districts having fewer than 160 acres are governed by the county board of supervisors and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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.

Two or more special road districts may by agreement act as a joint special road district. Additionally, a special road overlay district may be created on request of the board of trustees of two or more contiguous special road districts or two or more contiguous special road districts, which comprise a special road district to the county board of supervisors, and after a referendum.

Water Conservation Districts (Multicounty)

These districts, authorized by 1971 legislation, are established by the state director of water resources upon petition of three or more counties or upon petition of voters followed by a public hearing. An elected board of directors governs each district; the number of members is determined by the participating counties' population. The district boards may fix and collect charges, issue revenue bonds, and set ad valorem taxes. The Central Arizona Water Conservation District was established under this law.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Arizona that have certain characteristics of governmental units but that are classified in Census Bureau 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 (refer to the "Public School Systems" section regarding educational agencies of this nature).

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 airports, 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 can make loans and charge rents and issue revenue bonds. Note that under paragraph 16 of the statute all IDAs can issue bonds. The provisions of section D only apply to mortgage 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. A five-member board of commissioners, appointed by the mayor with approval of the governing body of the city or town, governs a commission. All administrative and fiscal powers are vested in the municipality; the commissioners perform only the specific duties assigned to them.

Other examples include:

State[1]

Arizona Commerce Authority

Arizona Division of School Facilities

Arizona Exposition and State Fair Board

Arizona Industrial Commission

Arizona Industrial Development Authority

Arizona Tourism and Sports Authority

Arizona Water Banking Authority

Arizona Water Protection Fund

Cotton pest control districts

Greater Arizona Development Authority

Radiation Regulatory Agency

Water districts

Water Infrastructure Finance Authority

County

Air pollution control districts

Airport authorities

Antinoxious weed districts

Community park maintenance districts with an area encompassing no more than 160 acres

County flood control districts

County free library districts

County improvement districts

County jail districts

County sports authorities

County stadium districts (Maricopa and Pima Counties)

County television improvement districts

Domestic wastewater improvement districts

Domestic water improvement 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

Sports authority districts (Pima County)

Theme park district

Municipal

Airport authorities

Community facilities districts

Municipal improvement districts

Municipal property corporations

Pollution control corporations

Tucson Airport Authority

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.

ENDNOTE

[1] The legislation authorizing the Arizona Housing Finance Authority was repealed on January 1, 2017, and transferred funds and responsibilities to the newly created Arizona industrial development authority (successor agency), a division of the Arizona Commerce Authority.

ARKANSAS

COUNTY GOVERNMENTS

The entire area of the state of Arkansas is encompassed by county government. The county governing body is Quorum Court, which consists of the justices of the peace and the county judge. 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. However, the two districts of each respective county are governed by the same set of county officials.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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; 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 have limited home rule.

Township Governments

There are no township governments in Arkansas.

PUBLIC SCHOOL SYSTEMS

School District Governments

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

Dependent Public School Systems

Arkansas has no dependent public school systems.

Other Educational Activities

Multicounty educational services cooperatives provide shared educational programs and school district 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. Migrant education operating agencies are also established under this law. The educational services cooperatives are classified for Census Bureau statistics 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. These consortiums are not counted as separate governments in the Census Bureau statistics.

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

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

The Workforce Development Center Authority serves as a conduit for matching individuals seeking employment with businesses that need workers. The authority oversees the school districts' one-stop system of workforce centers, which provide a variety of services individuals or schools including job matching, career counseling and educational training resources. The authority enhances the availability, accessibility, responsiveness, and quality of vocational and technical education in Arkansas. It assists cities and counties in upgrading the knowledge and skills of their existing workforce or potential new workforce. The authority also encourages, facilitates cooperation between cities, counties, school districts, and vocational-technical schools, and develop new funding sources for vocational and technical education.

SPECIAL DISTRICT GOVERNMENTS

Arkansas statutes authorize the creation of a variety of special districts or authorities that are counted as governments for Census Bureau statistics. 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 be counted as governments for Census Bureau purposes, based on the degree of autonomy.

Conservation Districts

These districts are established by the state Soil and Water Conservation Commission upon petition of landowners and after a public 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 boards may levy special benefit assessments. The districts may issue bonds with the approval of the chancery court after a public hearing.

Consolidated Public Utility System Improvement Districts

These districts may be created by municipalities after landowner petitions and public hearings. 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. Districts of this type previously created by special acts are considered to operate under this general law.

Consolidated Waterworks Systems

These systems are created by agreement of two or more public agencies and ordinances or resolutions. 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.

Fire Ant Abatement Districts

These districts may be created after voter petitions and special elections 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 15,300 to 15,500. The districts are governed by boards of commissioners appointed by the county governing bodies. The districts may levy benefit assessments.

Under a 1979 law, fire protection districts may be formed by voter petition, a public hearing, ordinance of the Quorum Court, or by the quorum court after a 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. 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 in Census Bureau statistics. 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)—These districts are established by the circuit court following petitions by property owners and after public hearings for drainage, levee, or flood control projects approved and authorized by the U.S. Congress and constructed or partially constructed by the U.S. Army Corps of Engineers or by other federal agencies (for rivers, tributaries, or streams within or bordering Arkansas). A board of commissioners that 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.

A 1976 law 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 (refer to the "Subordinate Agencies and Areas" section).

Joint County and Municipal Solid Waste Disposal Authorities

Designated as sanitation authorities by legislation, these authorities are created by agreement between any combination of counties, municipalities, and suburban improvement districts, which include one or more counties. After creation, a variety of special districts may join as approved by the members. These authorities are commissioned 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.

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. These authorities are commissioned 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 fix and collect rates for electricity and other goods and services and issue revenue bonds.

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, including without limitation, constructing, reconstructing, widening, extending, and maintaining and operating off-street parking 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, consolidating, repairing, 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. A referendum is required upon voter petition challenging the creating ordinance. 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

These districts 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. Under the 1983 law, these districts are known as property owner's improvements districts; under the 1987 law they are known as municipal property owner's improvements districts. Under the 1983 law, districts are created upon landowner petition by the county court or, if the district includes multiple counties, by the circuit court. These districts may include an area within a municipality. Under the 1987 law, districts are created upon landowner petition by the municipal governing body or, if the proposed district encompasses land in multiple municipalities, by the governing body with the largest portion of land. These districts may include areas outside any municipality. Each district is governed by a board of commissioners appointed by the creating court or governing body. Districts are authorized to levy benefit assessments and may issue bonds.

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 authorities may fix and collect fares, and issue revenue bonds.

Public Water Authorities

These authorities may be formed either by two or more cities, counties, or other public bodies. Also, nonprofit corporations involved in the sale and distribution of water may convert to public water authorities. 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 (refer to "Subordinate Agencies and Areas" section).

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 issue revenue bonds and levy a tax or fee upon facility users.

Upon petition of property owners, an authority board may create improvement districts for the purpose of financing the construction, reconstruction, or repair of intermodal facilities. The creating board serves as the district's commissioners. These districts are classified as subordinate activities of the creating authority and are not counted as governments in Census Bureau statistics.

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 or by the county or municipal governing bodies. Each participating government contributes appropriations and funds from tax levies as specified in the agreement.

Regional Mobility Authorities

Regional mobility authorities may be created by one county or a combination of contiguous counties by adopting an ordinance and entering into a joint agreement with the other participating counties. Authorities may plan, construct, operate, or fund transportation projects or improvements to a transportation system of the regional mobility authority. A board of directors (having no fewer than five members including the county judge) or designated representative of each member county and the mayor or designated representative of each member first-class city, govern the authority. Authorities may impose and collect passenger charges for public transit system users, parking fees for parking decks or other parking facilities, ferry fees, passenger, and freight fees for use of railroads, and freight and user fees for the use of intermodal and port facilities.

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, all first-class cities, all cities with a population of more than 2,000, and 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 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 wastewater 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. 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. A board of commissioners appointed by the county court governs each district. The board may fix and collect fees, levy assessments, and issue bonds.

Wastewater Treatment Districts

Districts to provide for wastewater collection and disposal are created by resolution of two or more municipalities and petition to the circuit court. In unincorporated areas of the district, 51 percent of landowners must approve by petition. A board of directors governs each district. The 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 Bureau 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 (refer to the "Public School Systems" section regarding educational agencies of this nature).

Arkansas Development Finance Authority (state)—This authority, formerly the Arkansas Housing Development Authority, was created to provide mortgage credit for low- and moderate-income housing. A board of 12 directors governs the authority; 11 members are appointed by the governor with the advice and consent of the senate, as well as the secretary 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 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.

Other examples include:

State

Arkansas Earthquake Authority

Arkansas Geological Survey

Arkansas Hospital Equipment Finance Authority

Arkansas Information Network

Arkansas Natural and Cultural Resources Council

Arkansas Research and Education Optical Network

Arkansas Revenue Department Building Commission

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 boards

Historic districts

Hospital commissions

Housing authorities governed by a city governing body

Industrial commissions

Light and water commissions

Market authorities

Municipal electric utility consolidated authorities (limited autonomy)

Municipal facilities corporations

Municipal library boards

Municipal management districts

Municipal port authorities

Municipal tollway authorities

Municipal water and sewer systems

Park and recreation commissions

Parking authorities

Public utilities boards

Rogers Museum Commission

Sanitary boards

Urban service districts

Waterworks and sewer commissions

Waterworks commissions

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

CALIFORNIA

COUNTY GOVERNMENTS

The entire area of the state of California is encompassed by county government except for the city and county of San Francisco. The county governing body is called the board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in California include cities or towns. All municipalities function either as charter cities or as general law cities. The consolidated city-county government of San Francisco is counted as a municipal government.

Township Governments

California has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in California are counted as separate governments in U.S. Census Bureau statistics:

Elementary school districts:

- Basic district.
- City district—located wholly or partly within a city and county.
- Union district—combined elementary districts within the same county.
- Joint union district—combined elementary districts located in different counties.

High school districts:

- Union district—comprising two or more component elementary school districts and is located within a single county.
- City district—a union high school district wholly or partly within a city and county.
- Joint union district—a union high school district having territory in more than one county.
- County district—a union high school district coterminous with a county.

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

Community college district—A district providing community college facilities and instruction.

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. 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 in Census Bureau statistics. School district and community college district boards may determine their own fiscal requirements; the counties levy and collect required taxes. Bond issues are subject to voter approval.

Library districts formed by unified and union high school districts are administered by the board of the establishing school district and are not counted as separate governments in Census Bureau statistics.

Dependent Public School Systems

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

Systems dependent on county governments:

- County special service schools.

Systems dependent on school district governments:

- San Francisco city/county special schools.

Other Educational Activities

California counties may operate special service schools to provide education for exceptional needs, developmentally disabled, and other people with special needs. These schools are administered by the county superintendent. The schools are not counted as separate governments in Census Bureau statistics. In a number of counties, these services are provided through itinerant teachers or special classes in regular (rather than separate special) schools.

Regional occupational centers and 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. These programs are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

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. In California, councils of government are formed under "joint exercise of powers" agreements and are classified as special district governments.

Agencies resulting from a "joint exercise of powers" agreement between a government and a dependent component agency of that government are classified as a dependent agency of the government and not counted as separate governments in Census Bureau statistics. Joint exercise of powers agencies providing education functions are classified as educational service agencies.

Air Pollution Control Districts

These districts are established by resolution of the boards of supervisors of two or more counties acting on their own motion or upon petition of voters and after a public hearing. Each district is governed by a regional board consisting of one or more members who are county supervisors and one or more members who are mayors, city council members, or both, as determined by the member counties and cities. The regional board may set ad valorem taxes and issue bonds.

The Antelope Valley Air Quality Management District, the Bay Area Air Quality Management District, the Eastern Kern County Air Pollution Control District, the Mojave Desert Air Quality Management District, the Sacramento Metropolitan Air Quality Management District, the San Joaquin Valley Unified Air Pollution Control 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 lacking autonomy are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Airport Districts

These districts may be created by resolution of the county board of supervisors after a public hearing and subject to approval by the local agency formation commission and a 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.

Central California Railroad Authority

This authority was created by special act to acquire and operate abandoned rail lines. It is governed by a board appointed by the councils of governments of member counties. The authority may charge fees for its services and issue revenue bonds.

Central Coast Hospital Authority

The authority was created by a special act to operate hospital facilities in Monterey County. It is governed by a board of nine members: four appointed by the board of the Salinas Valley Memorial Hospital District and five appointed by the county board of supervisors. The authority may charge fees for its services, issue debt, and levy a property tax with county and voter approval.

Community Service Districts

These districts may provide animal control, airport, 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, mosquito abatement, parks and recreation, police protection, security, sewer, street lighting and landscaping, television translator, transportation, underground utility lines, vector control, and water services and any specially authorized services or any combination thereof. 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. Subject to prior approval by the local agency formation commission, districts are established by the county board of supervisors after a referendum. An elected board of directors governs each district. The districts may levy taxes, issue bonds with voter approval, and fix rates and charges.

Districts governed by the county board of supervisors are dependent agencies of the respective county government (refer to the "Subordinate Agencies and Areas" section). Legislation effective in 2006 provides circumstances for transition to an elected board of directors.

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 authorities may impose fees and issue revenue bonds.

The Metropolitan Transportation Commission and the Sacramento Area Council of Governments were 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 (refer to the "Subordinate Agencies and Areas" section).

County Transportation Authorities and Commissions

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

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

Similar provisions apply to each of these entities. Each is created by county resolution after a referendum. These districts plan and coordinate transit services and may provide transit service. The boards consist of appointed representatives of county and municipal governments within the area served. The commissions may receive county and city appropriations and levy sales taxes after voter approval. The Fresno County Transportation Authority and the Los Angeles County Metropolitan Transportation Authority, subject to referendum, may impose a sales tax for improvements.

Drainage Districts

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

- Drainage districts—Drainage District Act of 1885.
- Drainage districts—Drainage District Act of 1903.
- Drainage districts—Drainage District Improvement Act of 1919.
- Drainage districts—Drainage District Act of 1923.
- County drainage districts—County Drainage District Act (1955).
- Storm water districts—Storm Water District Act of 1909.

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 a 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 a special act with similar provisions.

Under the 1923 law, drainage districts were 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. No new districts have been permitted to be formed under this law since 1953 but those then in existence may continue to operate under its provisions.

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

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

Drainage improvement districts under the 1919 law and storm drainage maintenance districts are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Fire and Fire Protection Districts

Fire protection districts authorized under a 1987 law are established by the county board of supervisors upon petition of voters if approved by the local agency formation commission and the voters at a referendum. The law provides for the establishment of single county, multi-county, single city, and multi-city districts to provide fire protection, ambulance, and rescue services. A board of directors, either elected or appointed by the county supervisors, governs each district. The board may levy taxes and issue bonds subject to voter approval.

Flood Control and Water Conservation Districts

The following types of districts may be established by county boards of supervisors upon petition of landowners and after a public hearing to provide flood control facilities:

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

Flood control and water conservation districts created under the 1931 law are governed by trustees appointed by the county supervisors. The districts are financed by special assessments or ad valorem taxes.

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

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

Some authorities of this type have been created by special acts to provide flood control facilities. Similar provisions apply to each of these authorities.

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 in Census Bureau statistics.

Flood control districts governed by the county board of supervisors in an ex officio capacity are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 to, a city or county governing bodafter a 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 (refer to the "Subordinate Agencies and Areas" section).

Groundwater Management Districts or Agencies

A number of these 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.

A special class of groundwater management agency, known as Groundwater Sustainability Agencies (GSAs), was created in 2014 to implement the Sustainable Groundwater Management Act. GSAs are tasked with developing long-term groundwater management plans that achieve sustainability in the groundwater resources of the agencies' basins.

Highway Districts

California general law authorizes the following types of highway districts:

- Bridge and highway districts.
- Separation of grade districts.

Bridge and highway districts may be created by ordinance of the county board of supervisors or upon petition of voters and after a local referendum. A board of directors appointed by the county supervisors governs each district. The districts may issue bonds on approval of the

voters, levy taxes, and fix and collect tolls and charges. The Golden Gate Bridge, Highway and Transportation District was established under this law. It provides transit and ferry services in addition to operating the Golden Gate Bridge and its approaches.

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

Hospital Districts or Health Care Districts

Hospital districts provide hospital and health care facilities. These districts are created by the board of county supervisors upon petition of the voters and after a referendum. An elected board of directors governs each district. The district may establish rates, levy taxes, and, upon voter approval, levy special assessments and issue bonds.

Housing Authorities

These authorities may be established by the city or county governing body on its own initiative or upon 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 and fix rents and charges.

Authorities for 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Irrigation Districts

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

The Palo Verde Irrigation District was established by special act to provide drainage, flood control, irrigation, and water supply. The district is governed by an elected board of trustees. The district may fix water rates, tolls, and charges and 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 upon petition of voters and after a referendum. An elected board of trustees governs each district. The districts may issue bonds on voter approval and levy taxes. 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 (refer to the "Public School Systems" section).

Memorial Districts

These districts provide and maintain memorial halls, buildings, or meeting places for veterans. These districts are created by the board of county supervisors upon petition of voters and after a 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[1]

These 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 levy assessments, reassessments, special taxes, and development fees. The authority may issue bonds.

The March Joint Powers Authority, created in September 1993, was created under a "Joint Exercise of Powers Agreement" section.

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 therefore is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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

Port and Harbor Districts

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

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

These districts are established by county boards of supervisors by petition and after a hearing and referendum.

Each harbor district is 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.

Harbor improvement districts are governed by the county board of supervisors and therefore are not counted as separate governments (refer to the "Subordinate Agencies and Areas" section).

Public Cemetery Districts

These districts are established by the county board of supervisors upon petition of landowners and after a hearing and referendum. A board of trustees, appointed by the county supervisors, governs each district. The districts may levy property taxes and charge fees for services.

Reclamation Districts

Reclamation districts are authorized by general law and are created by the board of county supervisors upon 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 are established after a public hearing and referendum by city or county governing bodies on their own initiative or upon petition of voters. The directors of the district may be elected or may be appointed by mayors or county supervisors. The districts may levy taxes and may issue bonds with voter approval.

Regional park and open space districts are established by the board of supervisors of one or more counties upon petition and after a hearing and referendum. An elected board of directors governs each district. The districts may levy taxes and may issue bonds with voter approval.

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

The Mount San Jacinto Winter Park Authority was authorized by a special act to build and operate a ski resort. The governor and city and county governing bodies appoint its board members. The authority may fix rates and tolls.

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 therefore is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. Since 2002, these entities have been classified as dependent activities of the state of California.

Resort Improvement Districts

These districts provide fire protection, mosquito abatement, parking facilities, police protection, recreation, refuse collection, sewerage, streets, and water supply in unincorporated resort areas. These districts are established by the county board of supervisors upon petition of landowners and after a referendum. An elected board of directors governs each district. The districts may fix rates and charges, levy taxes, and, upon voter approval, issue bonds. Since 1965, no new districts may be formed under this law but those then in existence may continue to operate under its provisions.

Resource Conservation Districts

These districts provide soil and water conservation services. The districts are established either through petition of landowners or direct resolution of the board of county supervisors subject to approval by the local agency formation commission, and referendum. An elected or appointed board of directors governs each district. The districts may charge fees for services and, under limited circumstances, levy taxes. Similar provisions apply to the Tahoe, Suisun, and Ventura resource conservation districts which were established by special acts.

Local improvement districts may be created within a resource conservation district as dependent activities of the parent district. These are not counted as separate governments in Census Bureau statistics.

San Francisco Bay Area Water Emergency Transportation Authority

Created by a special act in 1999, this authority is responsible for the planning and provision of new or expanded high speed ferry services and intermodal ground transportation services including terminals, feeder bus service, and parking facilities. The authority is governed by an 11-member board consisting of eight members appointed by the governor and by legislative committees and three members selected by and from the statutory community advisory committee. Authority revenues include annual state appropriations, fees and fares for transit and other services, and grants and gifts. The authority may issue revenue bonds.

San Francisco Bay Restoration Authority

Created by a special act in 2008, the authority is responsible for raising and allocating resources for the restoration, enhancement, protection, and enjoyment of wetlands and wildlife habitats in the San Francisco Bay and along its shoreline. A seven-member board of local elected officials oversees the authority's management and funding

allocations. The enabling legislation gives the restoration authority the capacity to acquire funds from local sources throughout the Bay Area and the oversight capacity to ensure transparency and prevent waste. The authority raises and allocates funds through the Measure AA parcel tax collection which began in September 2017.

Sanitation and Sewer Districts

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

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

The county board of supervisors establishes garbage and refuse disposal districts. The supervisors appoint a board of directors. The district may levy taxes, fix charges, and issue bonds upon voter approval.

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

Sanitary improvement districts created by sanitary districts are dependent activities of the parent district. They are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

The Los Angeles County and Orange County sanitation districts are counted as a single special district government in Census Bureau statistics. In each of these two counties, the districts are governed by boards composed of city and county officials. The districts may issue bonds upon voter approval and levy taxes. In each of these two counties, the operations of the individual districts are closely integrated, with the same engineering and administrative staff and common sewage treatment plant and outfall lines.

Other county sanitation districts in California are not counted as separate governments in Census Bureau statistics. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Some authorities of this type have been created by special acts to provide sewerage services. Similar provisions apply to each of these authorities.

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

Transit Districts

These districts are authorized by special acts or by general laws subject to referendum. Most of these districts are governed by boards of directors appointed by the governing bodies of the cities and counties in the district but some districts have elected boards. The Tahoe Transportation District also serves portions of Nevada; its board members consist of members of the governing bodies of California and Nevada counties and cities in the district, plus the directors of the state departments of transportation of California and Nevada. Most districts may levy ad valorem taxes. Some districts may also levy retail sales taxes. Most of the districts may issue revenue bonds without voter approval and general obligation bonds with voter approval.

There also are other agencies involved in transportation that are established under "joint exercise of powers" agreements (refer to the "Agencies Established Under Joint Exercise of Powers Agreements" section).

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

Water Supply and Water Conservation Districts

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

- "California" water districts (irrigation and domestic water supply; also sewerage).
- County water authorities—1943 law (irrigation and domestic water supply).
- County water districts (irrigation and domestic water supply; also sewerage and electric power).
- County waterworks districts (irrigation and domestic water supply).

- Metropolitan water districts (water supply and electric power).
- Municipal water districts (domestic water supply; also, sewerage and electric power).
- Water conservation districts—1927 law (irrigation and water conservation).
- Water conservation districts—1931 law (irrigation, water conservation, and water supply; also sewerage).
- Water replenishment districts (replenishment of underground water).
- Water storage districts (water storage and distribution; also, electric power).

Substantially uniform provisions apply to each of these 10 types of districts. Each is created by resolution of the county board or other participating agency, usually upon petition, and after a referendum. The districts have elected boards of directors, except for the county water authorities, county waterworks districts and metropolitan water districts, which have appointed boards. A few districts have been authorized by a special act to perform additional functions. All 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, whose directors are appointed by the participating counties. All districts may fix charges, levy property taxes, and issue bonds on voter approval.

County water agencies governed by the county board of supervisors in an ex officio capacity are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Watermaster Districts

These districts are created by special acts to provide watermaster services for specific areas. The districts are governed by boards consisting of members elected by owners of water rights, and members appointed by the county board of supervisors. The districts may charge fees for services.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in California that have certain characteristics of governmental units but are classified as subordinate agencies of the state or of local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in this section (refer to the "Public School Systems" section regarding educational agencies of this nature). Many of the classes listed have the same name and functions as classes listed in the "Special District Governments" section. For these classes, the enabling legislation provides for alternative methods of governing the districts. Districts with separate governing bodies are counted as special district governments. Those governed by county or municipal officials in an ex officio capacity are classified as subordinate agencies of the government they serve and are not counted as separate governments in Census Bureau statistics.

Affordable housing authorities (county, municipal, or other)—Authorities may be formed by a city, county, or city and county for the purpose of providing low- and moderate-income housing and affordable housing pursuant to this division. An authority created pursuant to this division is a public body and can be used for the purposes of receiving property tax increment revenues.

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

California Health Facilities Financing Authority (state)—This authority was established to finance construction of health facilities. It is composed of the state treasurer, the state controller, and the director of finance plus members appointed by the governor, the assembly speaker and the state Senate Rules Committee. It may issue revenue bonds, make loans, and lease facilities.

California Housing Finance Agency (state)—This agency was established to assist housing development. The agency is administered by a board of directors consisting of 13 voting members: the state treasurer; the secretary of Business, Consumer Services, and Housing; the director of Housing and Community Development; the secretary of Veterans Affairs; seven members appointed by the governor; one member appointed by the speaker of the Assembly; and one member appointed by the Senate Committee on Rules. The director of the California Department of Finance, the director of the Office of

Planning and Research, and the executive director of the agency serve as nonvoting ex officio members of the board. The agency may make loans to developers and to mortgage lenders and may issue revenue bonds.

California Infrastructure and Economic Development Bank (state)—This agency, created by legislation in 1994, provides financing for business development and public improvements. The bank has authority to issue tax-exempt and taxable revenue bonds, provide financing to public agencies, provide credit enhancements, acquire or lease facilities, and leverage state and federal funds.

California Pollution Control Financing Authority (state)—The legislature established this authority to finance and lease pollution control and resource recovery facilities. The authority board consists of the director of finance, the state controller and the state treasurer, who serve in an ex officio capacity. The authority may fix rates, rents, fees, and charges and may issue revenue bonds.

California School Finance Authority (state)—The legislature established this authority in 1985 to finance construction of school buildings. Its 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)—The California Transportation Commission consists of 11 voting members and two nonvoting ex officio members. Of the 11 voting members, nine are appointed by the governor, one is appointed by the Senate Rules Committee, and one is appointed by the speaker of the Assembly. This commission is the successor agency to the California Toll Bridge Authority. In addition to formulating statewide transportation plans, it also directs the state department of transportation in the operation of state toll highway crossings. It may also issue revenue bonds and 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.

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 a referendum. For flood control and water conservation or water supply and water conservation districts governed by a separate board of trustees, refer to the "Special District Governments" section.

Community Revitalization and Investment Authorities (county, municipal, or other)—The Community Redevelopment Law authorizes the establishment of redevelopment agencies in communities to address the effects of blight. Existing law dissolved redevelopment agencies and community development agencies, as of February 1, 2012, and provides for the designation of successor agencies to wind down the affairs of the dissolved agencies and to fulfill the enforceable obligations of those agencies. Existing law also provides for various economic development programs that foster community sustainability and community and economic development initiatives throughout the state. In 2015, California approved the formation of Community Revitalization and Investment Authorities (CRIAs), tax increment financing districts that increase funding for and production of affordable housing in disadvantaged communities as well as other types of infrastructure projects. Local agencies may form a community revitalization authority within a community revitalization and investment area, as defined, to carry out provisions of the Community Redevelopment Law in that area for purposes related to, among other things, infrastructure, affordable housing, and economic revitalization. CRIAs are governed by a five-member board made up of at least three members of a legislative body and two community members who live or work in the district area.

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 issue revenue bonds.

Nonprofit public benefit corporations are not counted as separate governments in Census Bureau statistics. They are classified as dependent agencies of the county, municipal, school district, or special district government they serve if they file reports with the state controller and meet one or more of the following statutory requirements: (1) The corporation was created by governmental entities under a "joint exercise of powers" agreement, (2) the corporation has issued tax-exempt bonds to finance facilities subject to a lease to or agreement with a local government, and (3) the corporation is wholly owned by a local government.

The California Independent System Operator Corporation (state)—This was created as a public benefit corporation by a special act of the legislature as part of the state's power deregulation. It is governed by a board of five members appointed by the governor. The corporation may collect fees for its electric transmission services. It issues debt through the California Infrastructure and Economic Development Bank.

Other examples include:

State

Baldwin Hills Conservancy

California Alternative Energy and Advanced Transportation Financing Authority

California Consumer Power and Conservation Financing Authority

California Earthquake Authority

California Fiscal Recovery Financing Authority

California Health Benefit Exchange

California High-Speed Rail Authority

California Housing Partnership Corporation

California Online Community College District

California Passenger Rail Financing Commission

California Public Capital Improvements Financing Authority

California State University and Colleges Headquarters Building Authority

California Tahoe Conservancy

California Transportation Financing Authority

California Urban Waterfront Area Restoration Financing Authority

Coachella Valley Mountains Conservancy

Consumer Motor Vehicle Recovery Corporation

Emergency Medical Services Authority

Sacramento and San Joaquin Drainage District

Salton Sea Restoration Council

San Diego River Conservancy

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

Surface mining and reclamation districts

County

Air pollution control districts (single county)

Community energy authorities (county)

Community services districts (ex officio boards)

Cotton pest abatement districts

County regional justice facilities planning agencies (general law and special acts)

County service authorities for freeway emergencies (governed by the county transportation commission)

County special health care authorities (Monterey and Santa Barbara counties)

County transportation commissions (except those with power to levy taxes)

Crossing guard maintenance districts

El Dorado County Toll Tunnel Authority

Fire protection districts (ex officio boards)

Flood control maintenance areas

Garbage disposal districts

Geologic hazard abatement districts (ex officio boards) (county)

Harbor improvement districts

Highway interchange districts (county)

Highway lighting districts

Housing authorities (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 (ex officio boards) (county)

Open space maintenance districts

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 (ex officio boards)

Regional planning districts (joint county)

Resort improvement districts (ex officio boards)

Road districts

Road improvement districts

Road maintenance districts

Sacramento Housing and Development Agency

Sacramento Metropolitan Air Quality Management District

Sanitary improvement districts

Sewer districts—1939 law (county)

Sewer districts in unincorporated territory—1899 law

Sewer maintenance districts

Sonoma County Dental Health Authority

Storm drainage districts (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 parking districts—1943 law (county)

Water authorities (county)

Municipal

Acquisition and improvement districts (city)

Community energy authorities (municipal)

Community rehabilitation districts (municipal)

Crossing guard maintenance districts

Estero Municipal Improvement District

Flood control maintenance areas (city)

Geologic hazard abatement districts (ex officio boards) (municipal)

Highway interchange districts (municipal)

Housing authorities (ex officio boards) (city)

Industrial development authorities (city)

Landscaping and lighting assessment districts

Local housing finance authorities (city)

Military base reuse authorities (ex officio boards) (city)

Mountain View Shoreline Regional Park District

Municipal building commissions

Municipal lighting maintenance districts

Municipal park improvement districts

Municipal water districts—1935 law

Open space maintenance districts (city)

Parking authorities—1949 law (city)

Parking districts—1951 law

Recreation and park districts (ex officio boards) (city)

San Francisco Port Commission

Sewer districts—1939 law (city)

Small craft harbor districts (single city)

Vehicle parking districts—1943 law (city)

Other

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

ENDNOTE

[1] The legislation authorizing the Fort Ord Reuse Authority was officially repealed in 2020.

COLORADO

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments, except for two consolidated city-county governments (refer to the "Municipal Governments" section). In Colorado counties, the governing body is called the board of county commissioners. Counties may operate under home-rule charters.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Colorado are the cities and the towns. The consolidated city-county governments of Denver and Broomfield operate primarily as cities and are counted as municipal governments. New cities must have a population of at least 2,000. Cities and towns having a minimum population of 2,000 may adopt home-rule charters. In addition, the City of Georgetown operates under a territorial charter granted by the legislature of the former Colorado Territory before 1876.

Township Governments

Colorado has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Colorado are counted as separate governments in U.S. Census Bureau statistics:

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

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

Junior college districts may be organized in areas meeting certain criteria and approved for organization by the State Board for Community Colleges and Occupational Education. Establishment requires voter petition (to the county or to the secretary of state if in two or more counties) and voter approval. An elected board of trustees governs each junior college district. These districts may levy ad valorem taxes and, with voter approval, issue general obligation bonds. Most junior colleges are, however, part of the state system of higher education and are not counted as separate governments in Census Bureau statistics.

Dependent Public School Systems

Colorado has no dependent public school systems.

Other Educational Activities

Area technical colleges are created upon petition of voters in one or more counties after voter approval. These districts are administered by a board of control consisting of the local junior college district board ex officio plus one member appointed by the board of education from each school district served. Each district may impose an ad valorem property tax. The area technical colleges are classified as joint educational service agencies of the school districts served or as adjuncts of a school district and are not counted as separate governments in Census Bureau statistics.

Boards of cooperative educational services may be established by two or more school districts or by a school district and a postsecondary institution. Each board's composition is specified by the creating agreement. Revenues consist of appropriations from participating school districts and state and federal grants. These boards are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The state is divided into 12 regional service areas. Each area includes at least two school districts and one board of cooperative services. Other education organizations may participate. The areas may provide shared programs and purchases. Each area is administered by a locally appointed regional service council. The council may submit requests for state grants to conduct programs.

School district libraries serving the public were created prior to July 1, 1979. A board of trustees appointed by the school district governs each library. The libraries are funded through a voter-approved property tax. School district libraries are classified as subordinate agencies of the school districts served and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Combinations of cities, towns, counties, or an adjoining state 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 state Senate if the state government is a member of the authority. The number of board members shall consist of at least five members and no more than nine members and represent the participating governing bodies. Airport authorities may fix rentals, charges, and fees, and issue revenue bonds.

Airport authorities established by a single county are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Ambulance Districts

These districts may serve only one county, a portion of one, or two or more contiguous counties, and may not be established in an area served by a fire protection or health service district providing an ambulance service. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and referendum. A board of directors elected by residents and landowners governs each district. The districts may levy ad valorem taxes, fix fees and charges, and issue revenue bonds. The voters may authorize the power to issue general obligation bonds through the creating referendum.

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

The districts may be established by the board of county commissioners upon petition of property owners. The county commissioners appoint a three-member board of directors to govern each district. These boards may set and 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. The authority is governed by a board of directors representing the participating counties, cities, and special districts, and seven members appointed by the governor. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments, and issue revenue or assessment bonds.

Colorado Electric Transmission Authority

The authority will expand electrical transmission facilities to enable Colorado to meet its clean energy goals by 2030. The authority will coordinate with organized wholesale markets to improve and expand electrical transmission. It is governed by a board of nine directors: two appointed by the governor; three appointed by the state Senate; three appointed by the state House speaker; and the director of the Colorado Energy Office or their designee. The authority may charge and collect fees and issue and sell bonds.

Conservation Districts

These districts are established by order of the Colorado State Conservation Board upon petition of landowners to the state and after a hearing and landowner referendum. A board of supervisors elected by landowners governs each district. The districts may levy benefit assessments and ad valorem taxes after voter approval.

Denver Health and Hospital Authority

This authority was created by special act to provide health and emergency services to Denver. The authority is governed by a board of directors appointed by the mayor of Denver with the agreement of the Denver City Council. The authority may issue revenue bonds.

Denver Metropolitan Scientific and Cultural Facilities District

Authorized by special act and created by referendum in 1988, this district provides funding for scientific and cultural organizations within an area that includes Adams, Arapahoe, Boulder, and Jefferson Counties; the city and county of Broomfield; the city and county of Denver; and most of Douglas County. The district is governed by

a board of directors appointed by the member governments, plus four members appointed by the governor. Subject to voter approval, the district may levy a sales and use tax.

Drainage Districts

Drainage districts are created by order of the board of county commissioners upon landowner petition and after a hearing and landowner referendum. However, if the designated district area is unoccupied, an election is not needed. A board of directors elected by landowners governs each district. The districts may levy benefit assessments and, after voter approval, issue bonds.

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.

Early Childhood Development Service Districts

Early childhood development service districts may be formed by petition of at least 200 eligible voters in a proposed district. They provide early childhood development services to children from birth through age eight, including but not limited to early care and educational, health, mental health, and developmental services, including prevention and intervention. The governing board consists of the governing body of the establishing government (county or municipality). Districts may levy ad valorem taxes and sales and use taxes.

Fire Protection Districts

These districts serve one or more municipalities or counties. They are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and a referendum. A board of directors elected by residents and landowners governs each district. The districts may levy ad valorem taxes, fix fees and charges, receive and spend an impact fee or other similar development charge, and issue revenue bonds. Voters may authorize the power to issue general obligation bonds at the creating referendum.

Forest Improvement Districts

These districts serve one or more municipalities or counties. They are established by resolution or ordinance of the applicable local governments and a referendum of resident voters and taxpaying voters. The board of directors includes members appointed by the member governments and one director appointed by each of the following: the Colorado 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. The districts may levy ad valorem taxes, fix fees and charges, and issue revenue bonds. The voters may authorize the power to issue general obligation bonds at the creating referendum. With voter approval, districts may levy a uniform sales tax throughout the district. As of June 30, 2022, no entities of this type were reported in operation.

Fountain Creek Watershed, Flood Control, and Greenway District

This district was created by special act. The authority addresses environmental water issues and provides recreation. The district is governed by a board of directors consisting of one director appointed by the Pueblo County commissioners; one appointed jointly by the Colorado Springs City Council and the El Paso County commissioners; one appointed jointly by the Pueblo City Council and the Pueblo County commissioners; one appointed jointly by the two counties' commissioners; and one ex officio member from each of the aforementioned local governments. The district may levy ad valorem taxes, service fees, and special assessments. The district may also issue bonds subject to voter approval.

Front Range Passenger Rail District

The district was established by special statutory act of the state legislature to build a passenger rail system connecting Pueblo, Colorado Springs, and Fort Collins to Denver, an area known as the "Front Range." The district is governed by a six-member board of directors appointed by the Colorado governor and confirmed by the state Senate. Ten additional members will be appointed by the Nevada Senate, and the governors of both Wyoming and New Mexico may appoint board members. The district may levy taxes, fix fees and charges and issue bonds.

Ground Water Management Districts

These districts are established by the state Ground Water Commission upon petition of landowners and after a public hearing and landowner referendum. A board of directors elected by landowners governs each district. The district may levy ad valorem taxes and special assessments and, with voter approval, issue bonds.

Health Assurance Districts

These districts directly or indirectly provide health care services to residents and their family members. These districts serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and referendum. A board of directors elected by resident and taxpaying voters governs each district. The districts may levy ad valorem taxes, fix fees and charges and issue revenue bonds. Voters may authorize the power to issue

general obligation bonds in the creating referendum. With voter approval, the districts may levy a sales tax. As of June 30, 2022, no entities of this type were reported in operation.

Health Service Districts

These districts provide health care facilities and ambulance service. They serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, a public hearing, and referendum. A board of directors elected by resident and taxpaying voters governs each district. The districts may levy ad valorem taxes, fix fees and charges and issue revenue bonds. Voters may authorize the power to issue general obligation bonds at the creating referendum. With voter approval, the districts may levy a uniform sales tax.

Housing Authorities

Colorado statutes authorize municipal and county housing authorities. An individual county or municipality may establish a housing authority through resolution of its governing body upon resident 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 fix and collect rentals.

Multijurisdictional housing authorities may be formed by contract of a combination of counties or municipalities. These authorities are governed by boards of directors for which the composition is determined by the participating governments. The authorities may issue revenue and general obligation bonds and may charge and collect rentals. Subject to voter approval, the authorities may levy ad valorem taxes, sales and use 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Irrigation Districts

Districts to provide irrigation and drainage facilities are authorized under 1905, 1921, and 1935 laws. The 1935 law was repealed but 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 upon petition of landowners and after landowner referendum. Boards of directors elected by landowners govern all three types of districts. The districts formed under the 1905 and 1921 laws may issue revenue bonds with voter approval, levy a special acreage assessment, and fix and collect charges for their facilities. Districts formed under the 1935 law may fix charges for their facilities and services and issue revenue bonds but may not levy taxes.

Library Districts

Library districts may be formed by resolution or ordinance upon initiation of one or more counties, municipalities, or school districts, or upon voter petition. Alternately, a referendum may be held upon voter petition. A public hearing is required. A board of trustees appointed by the creating governments governs the districts. Districts may levy ad valorem taxes and issue general obligation bonds, both of which are subject to voter approval.

Regional library authorities may be created by contract of any combination of two or more counties, municipalities, school districts, or library districts; passage of resolutions or ordinances by same; and after a public hearing. The resolution or ordinance of each member government shall specify the authority governance. Subject to voter approval, authorities may levy a sales or use tax, levy an ad valorem tax, and issue revenue and general obligation bonds.

Library capital facilities districts may be created by a library district board, which serves ex officio as the governing body. These districts are not counted as separate governments in Census Bureau statistics. They are dependent activities of the creating library districts (school district libraries are discussed under the "Other Educational Activities" section).

Mental Health Care Service Districts

These districts serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and a referendum. Districts include all of the territory of one or more municipalities or counties. A board of directors, elected by resident and taxpaying voters, governs each district. The districts may fix fees and charges and issue revenue bonds. Voters may authorize the power to issue general obligation bonds in the creating referendum. With voter approval, a district may levy a uniform sales tax. As of June 30, 2022, no entities of this type were reported in operation.

Metropolitan Districts

These 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. They serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner)

petition, resolution of the applicable local governments, public hearings, and a referendum. A board of directors elected by resident and taxpaying voters governs each district. The districts may levy ad valorem taxes, fix fees and charges, and issue revenue bonds. Voters may authorize the power to issue general obligation bonds in the creating referendum. Subject to voter approval, districts organized for street improvement, safety protection, or transportation powers may levy a sales tax within that part of the district that is not within the boundaries of an incorporated municipality.

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 Adams, Arapahoe, Boulder, Douglas, and Jefferson Counties, 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

The governing body of any municipality, sanitation district, water and sanitation district, or other public entity authorized to provide sewer service may enact an ordinance designating the governmental units to be included in a proposed metropolitan sewage disposal district. After the units pass ordinances and after a public hearing, a certificate of incorporation is filed with the division of local government in the Colorado Department of Local Affairs. The district board of directors is appointed by the executives of participating governmental units with the approval of the governing bodies of the same. 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.

Middle Income Housing Authority

This authority was established by the state general assembly to create affordable middle-income housing throughout Colorado. It is governed by a 14-member board of directors appointed by the governor. The authority may levy taxes and issue bonds.

Park and Recreation Districts

These districts provide parks and recreational facilities and/or television relay and translator facilities. These districts serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and a referendum. A board of directors elected by resident and taxpaying voters governs each district. The districts may levy ad valorem taxes, fix fees and charges for services, and issue revenue bonds. At the creating referendum, the voters may authorize the power to issue general obligation bonds.

Power Authorities

These authorities are established by contractual agreement between any combination of municipalities that own and operate electric power systems. The contracts may include municipalities of any adjoining 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 highways 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 state Senate. The authority may fix fees, tolls, rates, and charges for use of its highways, 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 in Census Bureau statistics.

Pueblo Depot Activity Development Authority

This authority was established by a special act to develop 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. The authority also may issue revenue bonds.

Regional Service Authorities

These authorities are established by the district court upon petition of voters or resolution of a majority of the municipal and county governing bodies in the proposed area, and after a hearing and referendum. The service area, except in the Denver metropolitan area, includes one or more entire counties. The authorities may provide a variety of services: water treatment and distribution,

drainage and flood control, sewage treatment, parks and recreation, transportation, solid waste collection and disposal, libraries, fire protection, medical facilities, cultural facilities, housing, weed and pest control, management services for local governments, gas or electric services, jails, and land conservation. A popularly elected board of directors governs each authority. The authorities may fix and collect rates and charges, levy ad valorem taxes and special assessments, and issue revenue and general obligation bonds upon voter approval. The Ouray County Regional Service Authority was created under this law.

Special taxing districts and local improvement districts established by a regional service authority are classified as dependent agencies of the authority and are not counted as separate governments in Census Bureau statistics.

Regional Transportation Authorities

Any combination of two or more municipalities and/or counties or any combination of one or more special districts organized for street improvement, safety protection, or transportation powers and one 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 may, with gubernatorial approval, participate in the contract. Each authority is governed by a board of directors composed of elected officials from each member government. If the state is a party to the contract, the governor appoints one or more additional directors. An authority may fix and collect fees, charges, and tolls; impose a sales and use tax; impose motor vehicle registration fees; impose a tax on overnight rooms or accommodations; and issue revenue bonds. An ad valorem tax on all taxable property within the territory of the authority is also authorized. Actions to establish or increase any tax and to issue bonds are subject to voter approval.

Local improvement districts established by regional transportation authorities are governed by the authority board and are not counted as separate governments in Census Bureau statistics.

Regional Transportation District (Denver)

This district, authorized by a 1969 law, operates the transit system in Denver and surrounding areas. A popularly elected 15-member board of directors governs the district. The district may set charges for services and facilities, levy an ad valorem tax, and with voter approval, levy sales taxes.

Urban Drainage and Flood Control District (Denver)

This district was authorized by a 1969 special act to serve the city and county of Denver; the city and county of Broomfield; and Adams, Arapahoe, Boulder, Douglas, and Jefferson Counties. An appointed board of directors comprised of local officials of member cities and counties governs the district. The district's governing 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; general obligation bonds require voter approval.

Improvement districts and sewer districts established by these districts are classified as dependent activities of the district and are not counted as separate governments in Census Bureau statistics.

Water Authorities

These authorities 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, for which the number and manner of selection are specified in the contract, governs each authority. Water authorities may fix rates, fees, and charges, and issue revenue bonds.

Water Conservancy Districts—1922 and 1937 Laws

A 1922 law permits water conservancy districts to be formed for flood control. The districts may develop parks and recreational facilities. These districts are formed by the district court upon landowner petition or upon petition of a city. A public hearing is required. Each district is governed by a board of directors appointed by the district court. The districts may levy special benefit assessments and issue bonds payable by the assessments.

A 1937 law permits water conservancy districts to be formed to provide water for domestic, industrial, and agricultural purposes. These districts are formed by order of the district court after petition of landowners or electors and a public hearing. A board of directors governs each district; the directors are appointed by the district court or are elected. These districts may issue revenue and, with voter approval, general obligation bonds. They also may fix rates and levy ad valorem taxes and special assessments.

Water Conservation Districts (Special Acts)

The Southwestern Water Conservation District is governed by a board of directors, with one member from each county selected by its board of county commissioners. The district may levy ad valorem taxes and special assessments after a hearing, and issue both revenue and, subject to voter approval, general obligation bonds.

The Rio Grande Water Conservation District was established under a 1967 law after a referendum. It is administered by a board of directors composed of two members from Alamosa, Conejos, Rio Grande, and Saguache Counties and one member from Mineral County; each member is appointed by the respective board of county

commissioners. The 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.

A subdistrict or subdivision may also be created by the district and enter into a voluntary contract or other agreement with a water conservation district, water conservancy district, irrigation district, or other water user outside of its geographic boundaries.

The Republican River Water Conservation District was created to assist with the 1942 compact signed by Colorado, Kansas, and Nebraska for the equitable apportionment of Republican River waters. The district includes counties located wholly or partially within the Republican River basin. The board of directors is appointed by the member boards of county commissioners and ground water management districts within the district, and one director appointed by the Colorado Ground Water Commission from the commission membership. The district may impose user fees, annual levies, rental charges, service charges or other charges, and may levy ad valorem taxes. With voter approval, the district may impose a uniform sales and use tax throughout the district. The district may issue revenue bonds, and, with voter approval, general obligation bonds.

Water and Sanitation Districts

Sanitation districts, water districts, and combined water and sanitation districts serve one or more municipalities or counties. The districts are established by order of the district court following voter (resident and landowner) petition, resolution of the applicable local governments, public hearings, and a referendum. A board of directors elected by resident and taxpaying voters governs each district. Water districts may also levy special assessments. The districts may levy ad valorem taxes, fix fees and charges, and issue revenue bonds. Voters may authorize the power to issue general obligation bonds in the creating referendum. Services directly to residents and property owners in unincorporated territories of a county must be approved by the board of county commissioners.

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

Shown below are various governmental designations in Colorado with certain characteristics of governmental units but are classified in Census Bureau 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 (refer to the "Public School Systems" section regarding educational agencies of this nature).

Colorado Housing Finance Authority (state)—This authority was created by a 1973 law to fund housing for low- and moderate-income families. It is governed by a board of directors composed of the state auditor, a member of the state general assembly appointed jointly by the state House speaker and Senate majority leader, an executive director of a principal state department, and eight people appointed by the governor. The authority may issue revenue bonds.

Colorado New Energy Improvement District (state)—Created by a 2010 special act, this district finances energy efficiency and renewable energy improvements to eligible participating real property owners. The program operates only in those counties granting permission by resolution. A board of directors appointed by the governor and officers of the legislature, plus the directors of the Colorado Energy Office and the state Office of Economic Development serving ex officio, governs the district. The district may impose assessments on benefitted real properties and issue bonds.

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

Urban renewal authorities (municipal)—A municipality may establish an urban renewal authority by resolution, after voter petition and a public hearing. Each authority is governed by a board of commissioners appointed by the mayor and subject to approval of the local governing body. They may issue revenue bonds.

Other examples include:

State

Automobile Theft Prevention Authority

Colorado Agricultural Development Authority

Colorado Beef Council Authority

Colorado Channel 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

Denver Metropolitan Major League Baseball Stadium District

Geothermal management districts

Great Outdoors Colorado Trust Fund

Higher Education Competitive Research Authority

Pet Overpopulation Authority

Pinnacol Assurance

Sheep inspection districts

Statewide Internet Portal Authority

University of Colorado Hospital Authority

Water Quality Control Commission

County

Airport authorities (single county)

Cemetery districts encompassing an entire county

County libraries

County park and recreation districts in unincorporated areas

County road districts

Creative districts (county)

Disposal districts

Emergency telephone service authorities (911 authorities) (county)

Federal mineral lease act districts

General improvement districts (1968 law)

Housing authorities with ex officio boards (county)

Joint libraries

Law enforcement authorities

Local improvement districts (county)

Local marketing districts (county)

Pest control districts

Public improvement districts (county)

Recreational facilities districts (county)

Regional tourism authorities (county)

Underground conversion of utilities districts

Municipal

Building authorities (municipal)

Business improvement districts

City water boards

Creative districts (municipal)

Denver Convention Center Hotel Authority

Downtown development authorities

Emergency telephone service authorities (911 authorities) (municipal)

General improvement districts (1949 law)

Housing authorities with ex officio boards (municipal)

Joint libraries

Local marketing districts (municipal)

Municipal energy finance authorities

Municipal libraries

Recreational facilities districts (municipal)

Regional tourism authorities (municipal)

Special improvement districts (includes sewer and storm sewer districts)

Underground conversion of utilities districts

Veterans' housing authorities

Waterworks in cities and towns

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

CONNECTICUT

COUNTY GOVERNMENTS

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 separate governments in U.S. Census Bureau statistics.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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 separate governments in U.S. Census Bureau statistics.

The Constitution of the State of Connecticut authorizes cities, boroughs, towns, consolidated towns and cities, or consolidated towns and boroughs to adopt home rule charters. All subcounty governments in Connecticut are governed by a chief executive officer and a legislative body. The adopted charter must include the number and method of selection of the legislative body and the powers and duties of both the chief executive officer and the legislative body. A legislative body may be a town meeting, a representative town meeting, a board of selectmen, council, board of directors, board of aldermen, or a board of burgesses, or may be a combination of a town meeting or representative town meeting and one of these bodies. A chief executive officer may be the first selectman, a chief administrative officer appointed by the board of selectmen, an elected mayor, an elected warden, a town, city, or borough manager appointed by the subcounty legislative body, or a chief administrative officer appointed by the mayor.

Municipal Governments

The term "municipality" applies only to the boroughs and cities in Connecticut as defined in Census Bureau statistics.

Cities are located within town areas. The city of Groton is located within a town area but exists separately and is counted as a separate municipal government. For the other 19 cities, the city and town government have been consolidated. Each is counted as a municipal government and not as a town government in Census Bureau statistics.

Boroughs are also located within town areas. Most boroughs exist separately from the overlying town government and are counted as separate municipal governments. The borough of Naugatuck is consolidated with the overlying town government and is counted only once as a borough government. The borough of Woodmont is located within the overlying city (city-town consolidation) of Milford, exists separately, and also is counted only as a borough government.

Town or Township Governments

The entire area of the state is encompassed by town areas. These are counted as town governments in Census Bureau statistics, except for areas in which a town is consolidated with a city or borough government. Towns in Connecticut provide the services that are associated with counties and municipalities in most states.

PUBLIC SCHOOL SYSTEMS

School District Governments

Only the regional school districts in Connecticut are counted as separate governments in Census Bureau statistics. A regional school district is organized by joint action of two or more towns after a referendum. It is administered by a regional board of education 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

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, known as local boards of education, 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 in Census Bureau statistics.

Other Educational Activities

Regional Educational Service Centers (RESC) may be established in any regional state planning area when the state Board of Education approves a plan submitted by four or more local boards of education to furnish cooperative programs and services. Each center is administered by a board consisting of one representative from each participating local board of education. These centers are classified as joint educational service agencies of the participating public school systems and are not counted as separate governments in Census Bureau statistics.

Two or more boards of education may, through a written agreement, establish cooperative arrangements to provide services and programs. These cooperative arrangements are not counted as separate governments in Census Bureau statistics.

Regional vocational agriculture centers may be established by agreement between any two or more boards of education. These centers are joint activities of participating public school systems and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Development Districts

Development districts for infrastructure financing and improvements are created by special acts of the legislature and are subject to petition and referendum. They are governed by popularly elected boards. Districts may set taxes; benefit assessments and fees; and may issue bonds upon entering into an intergovernmental agreement.

Fire, Sewer, and Similar Special-Purpose Districts

A general law in Connecticut provides for the establishment of these special taxing districts. These districts exist 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; tick control; water quality; and ferry service.

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 ad valorem taxes and special benefit assessments. Districts may contract with a town, city, borough, or other district to provide services.

These special taxing districts may also be 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 separate governments in Census Bureau statistics.

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 special act 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, rates and charges for services, and may issue bonds.

Fourth and Fifth Taxing Districts of Norwalk, which constitute the City of Norwalk proper, are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section.)

Housing Authorities

Three types of housing authorities are commissioned 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 American Indian housing authorities.

Municipal housing authorities are established by resolution of the borough, city, or town governing body. Each authority is directed 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 American 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 regional housing

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 in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section.)

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."

Metropolitan District (Hartford Area)

This governmental 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 hydroelectric 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 state Senate president; and one is appointed by the minority leader of the Senate. The district may set ad valorem taxes; fix charges for water; collect special benefits, user fees, rents, and rates; and issue bonds.

Municipal Electric Energy Cooperatives

A cooperative may be established to provide electric power and facilities by concurrent resolution of two or more municipal electric utilities. A 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 Services District

This district was established in 1984 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Regional Refuse Disposal District One

This district was established by the towns of New Hartford, Barkhamsted, 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 by the governing bodies of participating boroughs, cities, or towns to provide waste management and resource recovery services. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section.)

Regional Water Pollution Control Authorities

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

Water pollution control authorities created by a single municipality under a different law are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section.)

South Central Connecticut Regional Water Authority

This authority was established by special act to provide water supply for the 20 towns in the South Central Connecticut Regional Water District.

The authority's 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 1967 special act to provide water supply in the southeastern part of the state. The governing body of each participating city and town appoints two members to an advisory board that, in turn, appoints a seven-member board to administer the authority. The board may 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. A board of directors governs each district, consisting of members appointed by the participating governments as follows: each municipality has at least one director; municipalities with populations from 25,000 to 100,000 have two; and those with populations 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 after a public hearing, and issue either revenue or general obligation bonds. Transit districts may provide transit service directly or contract with a public or private transit system to provide services. 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 16 directors; eight directors are appointed by the mayor of New Haven; five 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

Below are various governmental designations in Connecticut that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to "Public School Systems" section regarding educational agencies of this nature).

Connecticut Health and Educational Facilities Authority (state)—This authority was created by a 1965 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. A board of directors, eight of whom are appointed by the governor, plus the state secretary of the Office of Policy and Management, and the state treasurer, serving ex officio, governs the authority. 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 people through the purchase of government-insured mortgages. The authority's board of commissioners consists of seven members appointed by the governor, one appointed by the president pro tempore of the senate, one by the speaker of the state House; 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 the state Department of Economic and Community Development, the secretary of the Office of Policy and Management, and the banking commissioner, serving ex officio. The authority may collect fees and charges, and issue revenue bonds secured by income from mortgage payments.

Connecticut Innovations, Incorporated (state) —The Connecticut Development Authority was created by a 1973 act of the general assembly to provide mortgage credit for industrial, health care, pollution control, or recreational facilities. Connecticut Innovations**,** Incorporated merged with the Connecticut Development Authority (CDA) on July 1, 2012. It is governed by a board of directors consisting of four members appointed by the governor; one appointed by the president pro tempore of the state Senate; one by the minority leader of the state Senate; one by the speaker of the state House; and one by the minority leader of the state House of Representatives, plus the commissioner of Economic and Community Development, the state treasurer, and the secretary of the Office of Policy and Management, serving ex officio. The authority may make mortgage loans, set fees and rentals in connection with its projects and loans, and issue revenue bonds.

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. It is composed of one public member from each state

congressional district; 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 state Senate, the Senate minority leader, the speaker of the state 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 charges, and issue bonds.

Connecticut Port Authority (state)—This authority was created by act of the general assembly and is responsible for marketing and coordinating the development of the state's ports and maritime economy. The authority's governing board is composed of 15 voting members, including state officials, community leaders, port authority professionals, and individuals with knowledge related to trade, marine transportation, and finance. The authority may authorize the issuance of bonds.

Materials Innovation and Recycling Authority (state)—This authority is the successor to the Connecticut Resources Recovery Authority and was created by act of the general assembly to finance facilities for recovery of resources from solid waste. A board of 11 directors governs the authority: three are appointed by the governor; two each by the president pro tempore of the state Senate and the speaker of the state House, and two each by the minority leaders in the senate and the house. The authority may fix fees; make loans; and, subject to the approval of the state treasurer, 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 after a public hearing. Two or more municipalities may jointly create a redevelopment agency.

Soil and Water Conservation Districts and Boards (state)—These districts are established by the state commissioner of environmental protection. A district board of supervisors, 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[1]

Capital Regional Development Authority

Connecticut Airport Authority

Connecticut Green Bank

Connecticut Equestrian Center Corporation

Connecticut Higher Education Supplemental Loan Authority

Connecticut Housing Authority

Connecticut Lottery Corporation

Connecticut River Gateway Commission

Connecticut State Emergency Response Commission

Connecticut Student Loan Foundation

Connecticut Trust for Historic Preservation

Regional Economic Development Districts

Regional Tourism Districts

University of Connecticut Health Center Finance Corporation (formerly John Dempsey Hospital Finance Corporation)

Municipal

Connecticut brownfield land banks

Connecticut River Assembly

Decentralized wastewater management districts

District health departments

Energy improvement districts

First Fire Taxation District of West Haven

Fourth and Fifth Taxing Districts of Norwalk City

Historic District Commissions

Land bank authorities

Middletown Fire District

Middletown Sanitary District

Municipal districts

Municipal flood and erosion control boards

Municipal harbor management commissions

Municipal resource recovery authorities (serving a single borough or city)

Municipal storm water authorities

Municipal water supply systems (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

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 management commissions

Municipal resource recovery authorities (serving a single town)

Municipal water supply systems (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

ENDNOTE

[1] The law authorizing Connecticut Public Transportation Commission in 2013.

DELAWARE

COUNTY GOVERNMENTS

The entire area of the state of Delaware is encompassed by county governments. 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

Municipal Governments

Municipal governments in Delaware are 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 U.S. Census Bureau statistics. Municipalities with a population of 1,000 or more may operate under home-rule charters.

Township Governments

Delaware has no organized township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

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 in Census Bureau statistic.

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

Delaware has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS

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

Delaware River and Bay Authority

This authority, established by interstate compact in 1962, operates the Delaware Memorial Bridge; the Cape May-Lewes Ferry system; the Forts Ferry Crossing; and the New Castle, Cape May, Millville, Delaware Airpark, and Dover Civil Air Terminal. 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 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 a 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 who are jointly appointed by the mayor of Wilmington, the governor, and the county executive of New Castle County. 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 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/government. Municipal electric companies may set fees and rates for services, and issue revenue bonds.

Park Districts in New Castle County

Park districts establish and maintain parks and recreational facilities. Park districts are created by the county 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 more than one of the involved landowners of 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 a 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 (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Delaware that have certain characteristics of governmental units but are classified in Census Bureau 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 (refer to the "Public School Systems" section 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 was established by act of the general assembly 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.

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)—Each of the three counties has one soil and water conservation district. 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 Health Information Network

Delaware Higher Education

Delaware Solid Waste Authority

Delaware Sustainable Energy Corporation

Diamond State Port Corporation

Delaware Prosperity Partnership

Fort DuPont Redevelopment and Preservation Corporation

Riverfront Development Corporation

County

Garbage collection districts in Kent County

Light districts in New Castle County

New Castle County Neighborhood Improvement District

Sanitary sewer and water districts in Sussex County

Sewage disposal and sanitary districts in Kent County

Special development districts in Kent County

Special development districts in New Castle County

Municipal

Business improvement districts

Parking authorities

Special development districts (municipal)

Water and/or sewer authorities

Wilmington Neighborhood Conservancy Land Bank

Other

Areas called “hundreds” are historic unincorporated geographic divisions presently used in property tax assessments.

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

DISTRICT OF COLUMBIA

COUNTY GOVERNMENTS

The District of Columbia is the permanent seat of the government of the United States. For the purposes of U.S. Census Bureau statistics on governments, there is no state government and no county governments in the District of Columbia. (However, for population statistics, the Census Bureau classifies the District of Columbia as both a separate county area and a separate state area.)

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

The District of Columbia is counted as a municipal government in Census Bureau statistics on governments. The city of Washington exists within the District of Columbia but has no separate government. The city is often referred to as Washington, DC; however, the legal name is "District of Columbia."

The District of Columbia performs municipal and county- and state-type functions. The District Home Rule Act of 1973 permits residents to vote for a local government. An elected mayor and an elected council, composed of 13 members, govern the district. An attorney general is popularly elected.

The District of Columbia is subject to control by the U.S. Congress. The budget for the District of Columbia is locally prepared but subject to final determination by the U.S. Congress and approval by the president of the United States. Congress has reserved the right to enact legislation for the district. The National Capital Service Area, which includes federal buildings and monuments, is a designated area within the district.

Township Governments

There are no township governments in the District of Columbia.

PUBLIC SCHOOL SYSTEMS

School District Governments

There are no independent school district governments in the District of Columbia.

Dependent Public School Systems

Two public school systems are dependent on the District of Columbia government and are not counted as separate governments in Census Bureau statistics on governments:

- District of Columbia Public Schools.
- University of the District of Columbia.

The District of Columbia public school system is under the direct governance of the mayor with the advice and consent of the council. The school system is administered by a chancellor who serves at the pleasure of the mayor. An office of education, subordinate to the mayor, is headed by the deputy mayor for education. The chancellor of the District of Columbia Public Schools is appointed by the mayor with the consent of the council.

The University of the District of Columbia was established by special act. The university is administered by a 15-member board of trustees. Eleven trustees are appointed by the mayor with the consent of the council. Three trustees, holding degrees from the university or from one of its three predecessor institutions are elected by the graduates of the four institutions. One student representative is selected by the university student body.

SPECIAL DISTRICT GOVERNMENTS

Washington Metropolitan Area Transit Authority

This authority is an agency of the District of Columbia, Maryland, and Virginia that is counted under the District of Columbia. It was created by an interstate compact signed by the three governments and approved by Congress. The authority is administered by a board of eight voting directors. The District of Columbia, Maryland, Virginia, and the federal government each appoint two voting members.

The authority may fix rates and fares and may issue revenue bonds. In addition, the authority may receive appropriations from the federal government, the District of Columbia government, and participating Maryland and Virginia local governments.

SUBORDINATE AGENCIES AND AREAS

The entities listed below are classified as dependent agencies of the District of Columbia government and are not counted as separate governments in Census Bureau statistics.

District of Columbia Housing Authority—This authority was created by a special act. The authority is governed by an 11-member board of commissioners consisting of five commissioners appointed by the mayor with the consent of the council; three commissioners elected by residents of the authority's housing properties; one commissioner appointed by the central labor council; one commissioner named by the D.C. Consortium of Legal Services Providers; and the deputy mayor for planning and economic development. The authority may issue revenue bonds.

District of Columbia Housing Finance Agency—This agency was established by special act. This agency provides mortgage credit for low- and moderate-income housing. The mayor, with the consent of the council, appoints the five-member board of directors. The agency may fix interest, fees, and charges, and may issue revenue bonds.

District of Columbia Tobacco Settlement Financing Corporation—This corporation was established by a special act. It is governed by a five-member board of directors consisting of the district's chief financial officer, mayor, and the chair of the district council; one private citizen appointed by the mayor; and one private citizen appointed by the council. The corporation is authorized to issue revenue bonds.

District of Columbia Water and Sewer Authority—This authority was created by special act to provide water distribution services and sewage collection, treatment, and disposal to the district and to portions of its metropolitan area. The authority is governed by an 11-member board of directors: six are appointed by the mayor with the consent of the council and five are appointed by the mayor upon recommendation of the other participating jurisdictions. The authority may levy and collect charges for services and may issue revenue bonds.

Additional examples include:

- Business Improvement Districts.
- DC Green Finance Authority (commonly known as DC Green Bank).
- District of Columbia Medical Liability Captive Insurance Agency.
- District of Columbia Recreation Board.
- Health Benefit Exchange Authority.
- Not-For-Profit Hospital Corporation (commonly known as United Medical Center [UMC]).
- Public library board of trustees.
- Washington Convention and Sports Authority.

FLORIDA

COUNTY GOVERNMENTS

The entire area of the state of Florida is encompassed by county governments except for the consolidated area of Duval County and the city of Jacksonville, which is designated as the city of Jacksonville. Jacksonville is counted as a municipal government, rather than as a county government, in U.S. Census Bureau statistics. 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 classified as a county government and is counted as separate government in U.S. Census Bureau statistics.

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.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Florida are cities, towns, and villages. A municipality is established through passage of a local bill by the legislature to enact its charter, except for municipalities in Miami-Dade County. Municipal governments were given home-rule powers by general law in 1972.

The board of commissioners of Miami-Dade County may provide a method for establishing new municipalities in the county and prescribe their jurisdiction and powers. All cities, towns, and villages in Miami-Dade County are counted as separate municipal governments in Census Bureau statistics.

Under general law, the minimum population for incorporation is 1,500 people in counties with a population of 75,000 or fewer, and 5,000 people 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 or more people per acre. The new municipality must also be a minimum distance of two miles from existing municipalities in the county.

Township Governments

Florida has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Florida are counted as separate governments in Census Bureau statistics:

- County school systems.
- Florida college system districts.

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 voter approval.

The Florida College System districts are administered by boards of trustees appointed by the governor with the state Senate's consent. These districts may impose student fees and borrow money. State funds are distributed to Florida College System districts according to a statutory formula.

Dependent Public School Systems

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 separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Florida statutes authorize the creation of a variety of special districts that are counted as separate governments in Census Bureau statistics. These are listed and discussed in

detail in the following sections. Numerous districts authorized by special acts, but that never became active, are not shown and are not counted as separate governments in Census Bureau statistics.[1, 2, 3, 4]

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 be counted as a separate government in Census Bureau statistics. The agreement specifies such an agency's functions. Agencies established under this law can have a wide variety of names. The South Central Regional Wastewater Treatment and Disposal Board and the Florida Municipal Power Agency were created under this law.

Bond pools and financing commissions created under this act are not counted as separate governments in Census Bureau statistics if their debt constitutes a liability of the parties to the agreement establishing such an entity (refer to the "Subordinate Agencies and Areas" section).

Airport/Aviation Authorities and Districts

Some authorities of this type were created by special acts pursuant to Florida Statutes Chapter 332 to provide and operate airports. Airport authorities and districts may impose rates and charges for use of their facilities. Each of these may issue bonds and finance industrial facilities.

Airport/aviation authorities and districts that are classified as dependent agencies of county or municipal governments and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Beach and Shore Preservation Districts

Some authorities of this type have been created by special acts to control flooding and beach erosion. Similar provisions apply to these districts. They are governed by five-member elected boards. They may levy property taxes and special assessments.

Beach and shore preservation districts established under general law are governed by the county commissioners ex officio and are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

Boards of Juvenile Welfare

These boards, sometimes called children's services councils or children's trusts, 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 and county representatives, particularly the county superintendent of schools and a judge assigned to juvenile cases. Home rule counties may exercise a motion to 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. It 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 in 1994. It 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. It 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 a 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 area 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 issue bonds.

Conservation, Irrigation, and Reclamation Districts

These districts have been created by special acts to provide drainage, erosion control, reclamation, sewerage, water supply, or any combination of these five functions. They are administered by popularly elected boards. The districts may set ad valorem taxes and issue bonds. They may possess additional revenue powers.

Districts of these types that are classified as dependent agencies of county governments and are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

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—two appointed by the governor and three 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, three appointed by the county commissioners and three 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 the "Subordinate Agencies and Areas" section.

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 Miami-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 not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 after a local referendum. The governor appoints members of county hospital boards. These boards may determine the amount of required property tax levies and fix fees. A hospital board may also determine the amount of county-issued bonds.

Special acts—Provisions for hospital districts established by special acts are substantially the same as for those established under general law. The boards may be elected or appointed by state or local officials. 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 in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

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 to hold a referendum election to determine the creation of a district. The governing body is a board of commissioners elected by the landowners. The districts may issue general obligation bonds with voter approval, as well as 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Some of these districts were created by special acts. These districts may have popularly elected boards or boards appointed by the governor. Their revenue powers are similar to those of districts authorized by general law.

Districts that have an ex officio board or lack fiscal autonomy are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Daytona Beach Racing and Recreational Facilities District

This district was created by special act. It 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 agency, formerly the Escambia County Utilities Authority, was established by special act to provide water and sewer utilities. It 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 a referendum to operate facilities to prevent, control, and correct environmental problems in 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 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 law specifies that the district 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. It also allows districts to 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 a process for levying and assessment of taxes and fees.

For districts of this type that are dependent agencies of county or municipal governments and are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

Florida Green Finance Authority

The Florida Green Finance Authority was established pursuant to an interlocal agreement between the towns of Lantana and Mangonia Park, the "originating parties," and other parties may become members of the authority. The authority was established for the purpose of issuing revenue bonds and other debt obligations to fund certain improvements as defined by the "PACE ACT," including energy efficiency, renewable energy, and wind resistance improvements. The authority is governed by a board of directors that includes up to seven appointed by the governing bodies of each originating party and five additional directors. The authority may levy non-ad valorem assessments to fund qualifying improvements.

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. It may issue bonds, and fix fees, rates, rentals, and other charges.

Gas Districts

Some of these districts were created by special acts to supply gas. A board appointed by the participating governments governs each district. These districts may collect rates and charges, and 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 the 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 five 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 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 property owners. The district may set ad valorem taxes.

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. The mayor appoints municipal housing authority commissioners; the governor appoints county and regional housing authority commissioners. Housing authorities may fix and collect rents, and issue revenue bonds.

In some localities, area housing commissions have been created by special act to provide public housing. These acts provide for appointment of the members of the commissions representing the various governments served. These commissions may fix and collect rents, and 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 agreement specifies the composition of the governing body. 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. Voters elect members of the board, which 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. A popularly elected board of supervisors governs the district. The district has the power to set and levy special assessments and, with voter approval, property taxes. It may also 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

Some of these districts were created by special acts to provide and operate libraries. They operate under the authority of Florida Statute 189.404 and are financed by property tax levies. Library districts that are classified as dependent agencies of county governments are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Some authorities of this type were created by special acts. An elected board governs each district. The districts may levy ad valorem taxes and, in some cases, issue bonds.

Multicounty Library Cooperatives

Multicounty library cooperatives may be created by interlocal agreement. They are governed by boards composed of representatives of the member libraries and 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Municipal Service Districts

The following municipal service districts were created by special acts to provide various services:

- Lake Asbury Municipal Service District.
- Ponte Vedra Beach Municipal Service District.

The Ponte Vedra Beach 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

Some authorities of this type were created by special acts. They provide and operate port facilities and ship channel improvements. Some may also provide and operate airports or finance industrial facilities. The governing bodies of these districts may be elected; appointed by local officials; or appointed by the governor. They may also consist of local officials serving ex officio. They may issue bonds; collect tolls and fees; and levy taxes.

Some navigation and port districts and authorities of this type are classified as dependent agencies of the state government and are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

Orlando Utilities Commission

This commission was created by special act to provide water and electric utilities in 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 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 by the Fort Lauderdale City Commission; one by the Fort Lauderdale Downtown Development Authority; one by the Broward County School Board; and four members appointed by the Broward Performing Arts Foundation. The authority may fix and collect fees and charges, and issue revenue bonds.

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. The county and participating cities appoint its board members. The authority may set rates and charges and, with voter approval, levy ad valorem taxes.

Polk Transit Authority

This authority was established by special act. The county and participating cities appoint its board members. The authority may set rates and charges and, with voter approval, levy ad valorem taxes.

Recreation Districts

Districts may be established by ordinance of a city or county governing body, after a referendum or upon petition of a majority of voters, to provide and operate recreational facilities. A board of supervisors, which may be popularly elected or elected by landowners, governs each district. The districts may levy taxes; collect user fees; and issue revenue bonds. Some authorities of this type were created by special acts.

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

Some recreation districts are governed by county or municipal governing bodies ex officio or lacking fiscal autonomy and are not counted as separate governments in Census Bureau statistics, (refer to the "Subordinate Agencies and Areas" section).

Regional Transportation Authorities

These authorities are created pursuant to Florida Statutes Chapter 163, Part V, which is the general law for forming 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 Florida 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 members, based on population. The authorities may set ad valorem taxes with voter approval; issue bonds; and set fares and other charges. Some authorities of this type have been created by special acts pursuant to Florida Statutes Chapter 343 to provide and operate regional transportation authorities. Each of these authorities may fix rates, fares, fees, rentals, and charges; and issue revenue bonds.

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 state 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 in Census Bureau statistics.

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

Some authorities of this type have been created by special acts to provide water supply, sewerage, or solid waste disposal facilities. 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.

Stewardship Districts

These districts are created by special act to operate under the authority of Florida Statutes 189.404 and the general law authorizing community development districts. Financial agreements may also be required. The districts are governed by a board of supervisors initially elected by the property owners but by popular election when a minimum number of qualified electors reside in the district. The districts may impose various assessments, property taxes and user fees. They may issue general obligation bonds within limits, and 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 a 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 in Census Bureau statistics. 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. It is governed by a board of supervisors elected by landowners or appointed by the county. The district may fix fees and rentals and set maintenance assessments, which may require voter approval.

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 appointed by the Hillsborough County Board of Commissioners and one appointed by the governor, plus one member from each of the city and county governing boards designated by the same. The authority may issue revenue bonds and set fees, rates, and rentals.

Water Control Districts

Water control districts may be created by special acts pursuant to Florida Statute 298. These districts provide drainage, reclamation, and water conservation facilities. Establishment requires action of the circuit court and landowner election of a governing board. Water control districts may levy benefit assessments and issue bonds. Some districts may set ad valorem taxes. Entities created under this law may be known by a variety of names such as "improvement districts." Those created under earlier versions of this law are known as "drainage" or "water management" districts.

Districts created by a special act but lacking administrative or fiscal autonomy are not counted as separate governments in Census Bureau statistics. Districts created pursuant to Florida Statute 298 by action of the county governing body are governed by the county commissioners serving in an ex officio capacity and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Florida that have certain characteristics of governmental units, but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to the "Public School Systems" section regarding educational agencies of this nature).

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, issue bonds, and set tolls, rates, fees, rentals, and other charges. They 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, some authorities were created by special acts. They operate under similar provisions.

Florida Housing Finance Corporation (state)—This agency was created by an 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 serving ex officio, governs the agency. The agency may fix fees and charges; provide 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. Each authority's board consists of five members appointed by the county governing body. The authorities 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. It is governed by a board that consists of three members appointed by the governor (with state Senate confirmation) and three members appointed by the mayor 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 authority may opt to enter into lease-purchase agreements with the state.

Seminole and Miccosukee Tribal Special Improvement Districts (state)—Florida created two districts to plan, contract, 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

CareerSource Florida, Inc. (formerly Workforce Florida, Inc.)

Citizens Property Insurance Corporation

Enterprise Florida, Inc.

Florida ABLE, Inc.

Florida Agriculture Center and Horse Park Authority

Florida Correctional Medical Authority

Florida Development Finance Corporation

Florida Engineers Management Corporation

Florida Export Finance Corporation

Florida Healthy Kids Corporation

Florida Is for Veterans, Inc.

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

Local health units

Navigation districts (under supervision of the state division of resource management)

Space Florida

Suwannee River Authority

County

General laws and substantially uniform special acts:

Advertising authorities (aka convention development tax authorities)

Airport authorities and districts

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 with ex officio boards

Development authorities and districts

Health facilities authorities

Housing finance authorities reorganized as county government agencies

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 (special acts)

Regional jails

Safe neighborhood improvement districts

Single-county library cooperatives (special acts)

Special dependent tax districts

Special improvement service districts (special acts)

Special road and bridge districts (special acts)

Water control districts with ex officio boards or lacking fiscal autonomy

Municipal

General laws and substantially uniform special acts:

Airport authorities and districts created by local ordinance

Community redevelopment agencies

Downtown development and improvement authorities (special acts)

Health facilities authorities

Historic preservation boards

Recreation districts

Safe neighborhood improvement districts

Urban renewal commissions

Utilities boards and commissions

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.

ENDNOTES

[1] The legislation authorizing the Pinecraft Lighting District was repealed in 2011.

[2] The legislation authorizing the Tallahassee-Leon County Civic Center Authority was repealed in 2013.

[3] The legislation authorizing the Hillsborough County Public Transportation Commission was repealed in 2017.

[4] The legislation authorizing the Broward County Education Research and Training Authority was repealed in 2013.

GEORGIA

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments except for the areas of Bibb, Chattahoochee, Clarke, Echols, Muscogee, Quitman, Richmond, and Webster Counties. These areas are served by the Macon-Bibb County Consolidated Government, Cusseta-Chattahoochee Unified Government, Unified Government of Athens-Clarke County, Echols County Consolidated Government, Columbus Consolidated Government, Muscogee County, Georgetown-Quitman County Unified Government, Augusta-Richmond Consolidated Government, and Webster County, respectively.

These consolidated governments are counted as municipal governments rather than county governments in U.S. Census Bureau statistics.

Most Georgia counties are governed by a board of county commissioners, but in some counties the governing authority is a sole county commissioner. Georgia counties operate under home rule.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Cities and towns are the municipal governments in Georgia. They may operate under charters passed as special laws by the General Assembly or by home rule charters. Mayor-council is the most common form of municipal governance. There are no significant differences between the cities' and towns' legal status and powers that affect their classification for Census Bureau statistics.

A 1963 law requires a minimum population of 200 inhabitants is required to to incorporate as a municipality.

Township Governments

Georgia has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Georgia are counted as separate governments in Census Bureau statistics:

- 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 General Assembly prior to the adoption of the 1945 state Constitution; therefore, the legal provisions under which they operate are not uniform. By provision of the 1983 state Constitution, no new independent school districts can be created. Members of the boards of independent school districts are elected.

Dependent Public School Systems

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 with debt service provided under contractual arrangements such as lease/purchase agreements with the school districts. They are classified as dependent activities of the respective school districts and not counted as separate governments in Census Bureau statistics. 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. They are classified as joint educational service agencies of the school districts they serve and are not counted as separate governments in Census Bureau statistics.

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 one or more junior colleges. The creating government establishes a mill tax to help fund the junior college. No junior colleges currently exist under this provision.

Gwinnett County Public Schools (GCPS) and the Technical College System of Georgia (TCSG) shared governance of Gwinnett Technical College (previously known as Gwinnett Technical Institute) until July 1, 2004, when partial governance by GCPS was transferred to TCSG. The Technical

College System of Georgia now retains full governance over the college. Other technical colleges in Georgia are operated by the state government.

SPECIAL DISTRICT GOVERNMENTS

Georgia statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail below.

Airport Authorities

Several 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Community Improvement Districts

These districts may be created by the Georgia General Assembly through the enactment of local legislation, subject to approval of owners of taxable real property within the district and the governing bodies of any affected counties or municipalities. The districts may provide such services as streets, parks, sewerage, water, ports, public transportation, parking, and others specified in the legislation. They are governed by boards that 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.

Districts that lack the autonomy to be classified as separate governments are classified as dependent agencies of the county or municipality they serve and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Community Mental Health, Developmental Disabilities, and Addictive Diseases Service Boards

Existing boards of this type were reauthorized under a 2006 law to contract with various state departments to provide services to regions established by the state. Member counties appoint board members; the number of members is based on population. They are governed by boards that include members appointed by member counties (where the number of members is based on population). The boards may appoint one additional member, including elected officials. The boards, which may be referred to as community service 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Development Authorities (Industrial and Economic)

Joint development authorities may be created 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. 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.

Development authorities, whether created by a single government or jointly by two or more governments, may be established under general law or constitutional amendments. These authorities may be designated as an industrial development authority, industrial development and building authority, industrial building authority, or economic development authority.

Development authorities created by a single government are classified as a dependent activity of the creating government (county or municipality). Those created by a single county and the city designated as the county seat are classified as a dependent activity of the county government, unless except in circumstances where the authority is identified as a dependent activity of the city. Those created by a single county and multiple cities with the county area are classified as a dependent activity of the county government unless except in circumstances where the authority is identified as a dependent activity of one city.

Those authorities created by multiple counties are classified as special district governments unless except in circumstances where the authority is identified as a dependent activity of one of the county governments. None of these development authorities are counted as separate governments in Census Bureau statistics (refer to the "Subordinate Areas and Agencies" section).

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 issue revenue bonds.

Hospital Authorities

Hospital authorities may be created by resolution of one or more county or municipal governing bodies, or a combination of the two, to provide hospital facilities. A board appointed by the creating governing body or bodies 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 city or county governing body 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 on its own motion or upon petition of residents. Generally, the mayor or the county governing body appoints the commissioners of city or county housing authorities, respectively. The authorizing resolution determines the composition and size of the board. 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. Additionally, two or more municipalities may form a consolidated housing authority. Two or more housing authorities may form a joint authority.

Interlocal Risk Management Agencies—1986 Laws

These agencies are created by 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. Before an agency may be established, the state commissioner of Insurance and Fire Safety must issue a certificate authorizing the creation. The intergovernmental agreement specifies the number and manner of selection of the agency trustees. The agency may fix rates for its services.

Lower Chattahoochee Regional Transportation Authority

This authority was created by a 2012 act to acquire and operate a transit system for Quitman, Randolph, and Stewart counties. A board of seven members governs the authority, two members appointed by the governing bodies of each of the counties. This authority may set fares and other charges, and issue 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, four 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 a 12-member board of directors, 10 appointed by the governing bodies of the city of Atlanta and DeKalb and Fulton Counties, plus the commissioner of Transportation. The executive of the Georgia Regional Transportation Authority also serves as a nonvoting member. 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 bulk electric power for sale to political subdivisions in the state. The governing body consists of nine members selected by representatives of participating local governments. The authority may impose rates, fees, and other charges on member governments, and issue revenue bonds.

Municipal Gas Authority of Georgia

This authority was created by 1987 legislation to provide wholesale supplies of gas to member governments that 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 issue revenue bonds.

North Fulton Regional Radio System Authority

This authority was created by 2013 legislation to provide for the development of a regional communication system. The four-member governing body consists of representatives from the cities of Sandy Springs, Milton, Alpharetta, and Roswell. The authority may impose fees and set rates for member governments, and may issue revenue bonds. The authority may fix rates and collect revenues, tolls, fees, and charges.

Regional Solid Waste Management Authorities

Regional authorities to provide the collection and disposal of solid waste are created by ordinance of the governing bodies of two or more county or municipal governments. A board of directors, consisting of representatives appointed by the participating governments plus an additional member appointed by the board itself, 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.

Solid waste management authorities established by a single county or municipal government are not counted

as separate governments in Census Bureau statistics. Additionally, authorities formed as joint ventures within a single county area are classified as a dependent activity of the county government (refer to the "Subordinate Agencies and Areas" section).

Savannah Economic Development Authority

This authority was established by constitutional amendment enacted by the General Assembly and ratified by voters. The authority may acquire, construct, operate, sell, or lease various self-liquidating projects such as industrial and manufacturing plants, wharves, docks, roads, bridges, terminals, and ferries. A 19-member board administers the authority; members are appointed on a rotating basis by the mayor and aldermen of the city of Savannah, the existing board of the Savannah Economic Development Authority, and the county commissioners of Chatham County. 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 upon petition of local landowners after a local referendum. A board of supervisors of at least five members governs each district, two 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 accept grants.

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. 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 Baker, Calhoun, Early, Miller, and Mitchell Counties. The 11-member board consists of 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 members. 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.

Water and Sewer Authorities (Special Acts)

Several water and sewer authorities have been created by special acts to provide water, sewage, or both services and have substantially similar provisions. They are administered by boards appointed by officials of the governments they serve. Each water and sewer authority may issue revenue bonds and impose charges for services. Some of these authorities are designated as "utilities authorities."

Water and sewer authorities that are governed by the county commissioners ex officio are classified as subordinate agencies of the local government and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section 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, serving in an ex officio capacity. The authority may fix rentals, and issue revenue bonds.

Georgia Housing and Finance Authority (state)—This authority, formerly the Georgia Residential Finance Authority, was authorized by legislative 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. The authority may fix and collect fees for facilities and services in connection with its loans, and issue revenue bonds.

Georgia Ports Authority (state)—This authority was established by a 1945 general law to acquire, build, operate, and maintain port facilities. Members of the authority governing board are appointed by the governor. The authority may fix and collect fees, and issue revenue bonds.

Private Colleges and Universities Authority (state)—This authority was created by act of the General Assembly to finance facilities for private institutions of higher education. A board of five members appointed by the governor governs the authority. The authority may fix and collect fees and may issue revenue bonds.

Resource Recovery Development Authorities (county or municipal)—These authorities are created by ordinance or resolution of the governing body of a county or municipality. The authorities are governed by a board of five directors appointed by the county or municipality. The authorities may issue revenue bonds.

State Road and Tollway Authority (state)—This authority 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 state House of Representatives. The authority may fix and collect tolls, and 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

Achieving a Better Life Experience or ABLE Program Corporation

Atlanta-region Transit Link or ATL Authority

Brain and Spinal Injury Trust Fund Commission

Camden County Spaceport Authority

George L. Smith II Georgia World Congress Center Authority

Georgia Agricultural Exposition Authority

Georgia Development Authority

Georgia Education Trust

Georgia Emergency Communications Authority

Georgia Environmental Finance Authority

Georgia High Risk Health Insurance Plan

Georgia Higher Education Assistance Corporation

Georgia Higher Education Facilities Authority

Savannah Convention Center Authority

Georgia Lottery Corporation

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

Jekyll Island State Park Authority

Lake Lanier Islands Development Authority

North Georgia Mountains Authority

Oconee River Greenway Authority

OneGeorgia Authority

Regional mental health, developmental disabilities, and addictive diseases planning boards

Sapelo Island Heritage Authority

Southwest Georgia Railroad Excursion Authority

State Museum of Agriculture

Stone Mountain Memorial Association

County

Agencies established under general law and substantially uniform special acts:

Airport authorities (lacking autonomy)

Community mental health, developmental disabilities, and addictive diseases service boards (governed by county boards of health)

County boards of health

Community improvement districts lacking sufficient autonomy:

Development authorities (industrial and economic)

Development authorities (industrial and economic) created under special act and lacking autonomy

Fire and fire protection districts

Fulton Technology and Energy Enhancing Authority

Health districts (serving one or more counties)

Lincoln County Recreation Authority

Public building authorities

Public facilities authorities

Public safety and judicial facilities authorities

Public service authorities and districts

Recreation authorities

Recreation systems created as authorities under general law

Regional jail authorities

Regional public libraries

Residential care facilities for the elderly authorities

Schley County Utilities Authority

Solid waste management authorities

Tourism authorities

Water and sewerage authorities districts

Wayne County Altamaha River and Leisure Services Authority

Municipal

Agencies established under general law and substantially uniform special acts

Airport authorities (lacking autonomy)

Business improvement districts

Convention and visitors bureau authorities

Development authorities (industrial and economic) created under special act and lacking autonomy

Development authorities (industrial and economic) created under general law

Downtown development authorities

Land bank authorities

Parking authorities

Public building authorities

Public facilities authorities

Public safety and judicial facilities authorities

Recreation authorities

Recreation systems created as authorities under general law

Regional jail authorities (municipalities)

Regional public libraries

Residential care facilities for the elderly authorities

Solid waste management authorities (single municipality)

Tourism authorities

Urban residential finance authorities for large municipalities

Water, light, and gas commissions (including those in Albany and Monroe)

Hawaii

COUNTY GOVERNMENTS

The entire area of Hawaii is encompassed by county governments, except for Kalawao County and the city and county of Honolulu.

Kalawao County consists of that portion of the island of Molokai, commonly known as the Kalaupapa Settlement. It is under the jurisdiction of the state Department of Health and governed by the laws and rules relating to the department and the care and treatment of people with Hansen's disease. The sheriff, appointed by the state Department of Health and generally a resident of the county, is the only county officer of Kalawao. Kalawao County is classified as an adjunct of the state government and is not counted as a separate county government in U.S. Census Bureau statistics.

The city and county of Honolulu is a consolidated city-county government. The city and county of Honolulu is counted as a municipal government rather than a county government in Census Bureau statistics.

In the three counties with county government—Hawaii, Kauai, and Maui—the governing body is the county council. Each county government also has an elected mayor.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Honolulu, which has a combined city and county government, is the only Hawaiian local government counted as a municipal government in Census Bureau statistics.

Township Governments

Hawaii has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

Hawaii has no independent school district governments.

Dependent Public School Systems

Hawaii has one dependent public school system: the State Department of Education. It is dependent on the state government. The governor nominates and, by and with the advice and consent of the state Senate, appoints the members of the State Board of Education, as provided by law.

The school districts in Hawaii are administrative areas of the State Department of Education and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Hawaii statutes authorize the creation of various special districts and authorities, but only the soil and water conservation districts and the Office of Hawaiian Affairs are counted as separate governments in Census Bureau statistics.

Soil and Water Conservation Districts

The state Department of Land and Natural Resources creates these districts 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 that was implemented by statute. Its purpose is to better the condition of native Hawaiians. The office is administered by a board of nine elected trustees. It may issue bonds and receive revenue in connection with a large land trust.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Hawaii that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections that follow (refer to the "Public School Systems" section regarding educational agencies of this nature).

Hawaii Community Development Authority (state)—This authority was established by the legislature and placed within the state Department of Business, Economic Development, and Tourism. The governing board currently consists of a 17-member board including the director of finance, the director of transportation, and the following members appointed by the governor: a cultural specialist, at-large members, and representatives of community development districts (CDDs). Serving as ex officio, nonvoting members are the director of planning and permitting of each

county in which a community development district is located and the chairperson of the Hawaiian Homes Commission. The authority acquires, improves, and sells properties for long-range planning and implementation of community development. The director of finance may issue bonds as authorized by the legislature for the authority's purposes.

Community development districts are administrative areas of the Hawaii Community Development Authority and are not counted as governments in Census Bureau statistics.

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. Redevelopment agencies may issue revenue bonds and accept federal grants.

Stadium Authority (state)—This authority was established by the legislature under the Department of Accounting and General Services but in 2022 it was transferred to the Department of Business, Economic Development and Tourism. The authority consists of 11 members including eight voting members appointed by the governor and three ex officio members. The director of the Department of Business, Economic Development and Tourism is a voting ex officio member. The president of the University of Hawaii and the superintendent of Education serve as ex officio nonvoting members. The authority manages and promotes Aloha Stadium and its related facilities.

Other examples include:

State[1]

Agribusiness Development Corporation

Aloha Tower Development Corporation

Hawaii Health Systems Corporation

Hawaii Housing Finance and Development Corporation

Hawaii Public Housing Authority

Hawaii School Facilities Authority

Hawaii Technology Development Corporation

Hawaii Tourism Authority

High Technology Innovation Corporation

Kakaako Community Development District

Marine conservation districts

Natural Energy Laboratory of Hawaii Authority

Pacific International Space Center for Exploration Systems (PISCES)

Research Corporation of the University of Hawaii

Urban, rural, agricultural, and conservation district (Land Use Commission)

County and City-County (Honolulu)

Community facilities districts

Honolulu Authority for Rapid Transportation

Water supply boards

Hawaii law also divides the state into administrative districts for election, taxation, judicial, and other purposes.

ENDNOTE

[1] The law authorizing the Hawaii Strategic Development Corporation was repealed in 2019 and its resources, duties, and responsibilities were transferred to the Hawaii Technology Development Corporation.

IDAHO

COUNTY GOVERNMENTS

The entire area of the state of Idaho is encompassed by county governments. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

The municipal governments in Idaho are cities, although the terms "town" and "village" are used on occasion in 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

Idaho has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Idaho are counted as separate governments in U.S. Census Bureau statistics:

- Elementary school districts.
- School districts.
- Joint school districts.
- Specially chartered school districts.
- Community college districts.

The law provides for elementary school districts (grades 1 through 8) and school districts (grades 1 through 12). All school districts may give instruction in kindergarten. Districts located in two or more counties are further designated as joint school districts. There also are school districts operating under special charters. State law also provides for the establishment of community 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

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 in Census Bureau statistics.

Cooperative service agencies 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 Bureau statistics 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 as part of the participating school district and not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

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 be counted as a government in Census Bureau statistics, depending on the provisions. Those agencies not counted as separate governments by the Census Bureau are identified below. Authorities established under this law may be known by a variety of names.

Aquifer Recharge Districts

Aquifer recharge districts are established by the state Department of Water Resources on petition of water users and after a public hearing. A board elected by water users governs each district. The districts may borrow money and secure loans with revenue from assessments on water users.

Auditorium Districts

Auditorium districts are established by the district court on petition of voters and after a public hearing and referendum. A popularly elected board of directors governs each district. Auditorium districts may charge rates and tolls and levy a hotel/motel 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 over $75,000 must be submitted to the voters. These districts are also known as community center districts.

Cemetery Maintenance Districts

Cemetery maintenance districts are established by petition of 15 or more landowners to the board of county commissioners after a public hearing and referendum. A popularly 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

Fire protection districts are established by the county commissioners on petition of landowners and after a public hearing and referendum. An elected board of commissioners governs each district. The district commissioners may levy ad valorem taxes and charge and collect fees for services.

Flood Control Districts

Flood control districts are established by the director of the state Department of Water Resources upon petition of voters to the county commission and after a public hearing. A board of commissioners appointed by the director of the state Department of Water Resources governs each district. The districts may levy ad valorem taxes.

Ground Water Districts

Ground water districts are established by the county commission upon petition by ground water users and after a public hearing and voter approval. A board of directors elected by ground water users governs the district. The districts may levy special assessments and incur indebtedness. If voters so petition, contracts to borrow money are subject to voter approval.

Ground Water Management Districts

Ground water management districts maintain wells in aquifers experiencing declines in water level. The districts are created upon petition of water users to the state Department of Water Resources after a public hearing. A board of three members, 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 upon petition of voters to the county clerk and after a local referendum. The creation of county-wide districts may be initiated by the county commission. 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.

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 in Census Bureau statistics.

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. Bond issuance may require voter approval.

Hospital districts governed by the county board of supervisors, ex officio, are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 a referendum. A board of directors elected by the landowners 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 irrigation districts above.

Local improvement districts created by irrigation districts have no separate governmental structure and are not counted as separate governments in Census Bureau statistics.

Levee Districts

Levee districts provide retaining structures around natural lakes. The districts are created upon petition of taxpayers to the district court and after a public hearing and referendum. An elected board of commissioners governs each district. The districts may levy property assessments. With voter approval, the districts may levy amounts higher than authorized by law.

Library Districts

Library districts may be created by the county commissioners upon petition of voters and after a hearing and referendum. A popularly 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. No new districts may be established.

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. A popular referendum is required. A popularly 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 in Census Bureau statistics.

Recreation Districts

Recreation districts are established by the board of county commissioners on petition of voters and after a local referendum. A popularly 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.

Similar provisions apply to recreation districts by planned unit developments. These districts are established by the board of county commissioners upon petition of property owners in the development area.

Regional Public Transportation Authorities

Regional public transportation authorities are established by the governing body of a city, county, or county-wide highway district upon popular referendum. A board appointed by the participating governments governs each authority. The authorities may issue revenue bonds and may set fares and fees.

Regional Solid Waste Disposal Districts

Regional solid waste disposal districts 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, soil conservation districts are established by the state Soil and Water Conservation Commission after approval via referendum. A board of supervisors consisting of two members appointed by the state Soil and Water Conservation Commission and three

elected members governs each district. The board may increase the number of directors to seven. The district board may require contributions for services.

Water and Sewer Districts

Water and sewer districts are established by the district court upon petition of taxpayers and after a public hearing and local referendum. A popularly 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 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 in Census Bureau statistics. Local improvement districts may be established within water and sewer districts, but these also are not counted as separate governments.

Watershed Improvement Districts

Watershed improvement districts are created by the state Soil and Water Conservation Commission upon petition of landowners and after a landowner referendum. A board of three directors, one appointed by the state Soil and Water 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 Bureau 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 (refer to the "Public School Systems" section, regarding educational agencies of this nature).

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 commissioned to construct and operate facilities to meet the needs of the 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[1]

Forest protective districts

Idaho Bond Bank Authority

Idaho Energy Resources Authority

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 districts

Water measurement districts

County

Abatement districts (county)

Ambulance service districts

Aquifer protection districts

Burn seeding areas

Community infrastructure districts (county)

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 emergency communications services (county)

Local improvement districts

Noxious weed control districts

Public health districts

Television translator districts

Weather modification districts

Municipal

Abatement districts (municipal)

Business improvement districts—1980 law

Business improvement districts—1987 law

City-based intermodal commerce authorities

Community infrastructure districts (municipal)

Joint powers boards for emergency communications services (municipal)

Local improvement districts

Municipal library districts

Urban renewal agencies

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

ENDNOTE

[1] The legislation authorizing the Idaho Food Quality Assurance Institute was repealed in 2021.

ILLINOIS

COUNTY GOVERNMENTS

The entire area of the state of Illinois is encompassed by county governments. The county governing board is the county board except in Cook County where the statutes identify the governing board as the Board of Commissioners of Cook County. Any county may establish a county executive form of government with or without home rule as decided by referendum.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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

Municipal Governments

Municipal governments are the cities, villages, and incorporated towns. There are no differences in legal powers or status that would affect their classification in U.S. Census Bureau statistics. 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 with 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

Township governments exist in 84 of the 102 counties in Illinois. Within these 84 counties, the city of Chicago and the town of Cicero are the only areas without township governments. In 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 in Census Bureau statistics.

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

School District Governments

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.
- Non-high 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 (which have boards appointed by the mayor with the approval of the city council) and the special charter districts, which may have elected or appointed boards. All districts may levy local taxes and issue bonds.

Dependent Public School Systems

School District Dependent

Two or more contiguous school districts may jointly operate one or more cooperative high schools if each school has an enrollment of less than 600 students in grades 9–12. A district with 600 or more enrolled grade 9–12 students can obtain a waiver to be included with one or more districts with fewer than 600 students. The schools will be governed by a board consisting of an equal number of representatives from each of the participating districts or, upon agreement, a proportional number of representatives based on the number of attending students in each district. Each participating school district must pay its share for the maintenance and operation of the cooperative high school. Participating school districts combined into a cooperative high school are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Educational service regions have 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 (that primarily deals with district boundary changes). Educational service regions are not counted as separate governments in Census Bureau statistics.

Township land commissioners manage school lands and funds in certain counties. Their boards are not counted as separate governments in Census Bureau statistics.

Emergency financial assistance and financial oversight panels may provide emergency state financial aid and oversight of school districts. The state superintendent of education appoints members to these panels, which are classified as state agencies and are not counted as separate governments in Census Bureau statistics.

The State Board of Education establishes educational service centers, which 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 in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Airport Authorities

These authorities are created by the circuit court judge upon voter petition and after a hearing and referendum. Each authority is governed by a board of commissioners 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 three-quarters 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. Some authorities have been established by special acts.

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, established under a special act, 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

The Greater Rockford Area Airport Authority was established under a special act. The authority is governed by a board appointed by the cities of Rockford and Loves Park, the village of Machesney Park, and Winnebago County. The authority may set rents, rates, and fees, and issue bonds. The Board of Commissioners of the airport authority may establish a rail authority by resolution.

Cemetery Maintenance Districts

These districts are created by the circuit court judge upon voter petition and after a public 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 separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 fixes rates and fares and may issue bonds.

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; 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. These authorities may fix and collect fees and, upon voter approval, issue revenue bonds and set property taxes. Some authorities may also 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.

Exceptions to the above provisions:

- 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 people and no forest preserve or upon petition of voters from not more than five counties with no forest preserve, followed by a referendum. The district board of trustees is appointed by the chairs 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. They 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 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 their services and 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

A new drainage code was enacted 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. They may be established by the circuit court after petition of landowners and a 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 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 in Census Bureau statistics.

EastSide Centre

The EastSide Centre is a public recreational center serving the city of East Peoria and the township of FonduLac. It was created by an intergovernmental agreement among the city of East Peoria, FonduLac 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. It is governed by an 11-member board appointed by the participating governments per the creating agreement. The centre 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. They are established by the circuit court upon voter petition and after a 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.

Flood Prevention Districts

These districts may be created by a board of county commissioners. The districts are managed by a board of three commissioners appointed by the chairman of the board of the county in which the district is located. The county imposes a county flood prevention occupation tax on behalf of the district and the district may issue revenue bonds.

Forest Preserve Districts

Districts to preserve forests for recreational use and for control of floodwaters may be created in a single county by the circuit judge upon petition after a public hearing and referendum. Each district is governed by a board of elected commissioners. Districts may levy a property tax and issue bonds with voter approval.

Districts governed by the county or city governing body serving in an ex officio capacity are not counted as governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" below).

Fox Waterway Agency

This agency, formerly known as the Chain O'Lakes-Fox River Waterway Management 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.

Hospital Districts

These districts provide and operate hospital facilities in counties with populations under 1,000,000. The districts are established by the circuit court judge upon voter petition and after a 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. Voter approval may be required before bonds are issued.

Housing Authorities

These authorities may be established by the governing bodies of municipalities with 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 in the Census Bureau statistics.

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 residents. The mayor or president of each governing body appoints the commissioners, plus the chair of the county governing body appoints one member. A water commission that meets the participatory requirements also appoints a commissioner. 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: one 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 receive 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 board and is not counted as a separate government in Census Bureau statistics.

Mosquito Abatement Districts

These districts are established by the circuit court judge upon voter petition and after a public 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.

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 a public 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 (refer to the "Subordinate Agencies and Areas" section).

New Harmony River Bridge Authority

This authority was established under a special act to rehabilitate and maintain the White County bridge which connects White County, Illinois, and Posey County, Indiana. It is governed by a board appointed by the Illinois governor; the White County Board; the mayor of Phillipstown; and a member representing the state of Indiana. In addition, each board member must execute a bond in the amount of $15,000 to the state. The authority may set tolls for transit over the bridge and issue bonds.

Pace Suburban Bus Division

This board operates suburban bus service in the Chicago area. The board consists of 13 members: six appointed by Cook County and one each appointed by DuPage, Kane, Lake, McHenry, and Will Counties. The chairman is appointed by the governor for the initial term (after the initial term the board members elect the chairman) and the commissioner of the Chicago Mayor's Office for People with Disabilities. 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 under 500,000. Township park districts and pleasure driveway and park districts, established under earlier laws, may continue or reorganize as general park districts. A general park district is established by the circuit court judge upon voter petition and after a referendum. Each general park district and township park district is governed by an elected board of trustees or commissioners. An elected or appointed board of trustees governs each pleasure driveway and park district. 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

Some authorities of this type have been established by special acts. 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 approval. 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 number of representatives 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 a referendum. The governing body consists of a board of five or more commissioners 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. They are established by the circuit court judge upon petition of either voters or the board of a local tax supported library and after a public 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 of 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.

Regional Library Systems

Library systems that serve 10 or more public libraries or that consist of a single public library serving a city with a 500,000-plus 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 15 directors selected by member libraries, except the board of a public library serving a city of more than 500,000 in population. 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 consisting of 13 members: four 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 is selected by the other 12 members. The authority sets retail occupation and use taxes and may issue bonds.

Regional Water Commissions

Commissions develop and operate a waterworks system, common source of supply of water, or a combination of both through intergovernmental cooperation. The governing board consists of appointed members from two or

more municipalities, at least one of which represents the counties of Cook, Kane, Kendall, Lake, McHenry, and Will, and has 140,000 or more inhabitants (excluding cities of 500,000 or more inhabitants). They may issue revenue bonds.

Rescue Squad Districts

Districts to provide rescue services may be established in contiguous areas serving at least 300 people upon voter petition to the circuit court and after a referendum. A board of five trustees governs each district; its members are appointed by the municipal, townships or county governing body depending on the area in the district. If the district includes areas 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 a 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.

Roseland Community Medical District

This district was established under a special act to perform economic development activities in the area surrounding the Roseland hospital. The authority is governed by a commission appointed by the governor, Chicago's mayor, and the chairman of the Cook County Board of Commissioners. The commission may issue bonds and sell and lease property.

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 a 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 a public 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 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 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, after a 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 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 similar financing powers to the general law districts above.

Soil and Water Conservation Districts

The state Department of Agriculture may establish soil and water conservation districts upon voter petition, and after a public 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 in Census Bureau statistics.

Solid Waste Disposal Districts

These districts are authorized by general law to provide and maintain solid waste disposal facilities. They 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 a public hearing and local referendum. In the case of multicounty or multi-township districts, formation must be approved by the state environmental protection agency. A five-member board of trustees, appointed by the presiding officers of the governing bodies served by the district, administers each district. The district board may levy 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. They 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 a public hearing and referendum. A three-member board of trustees is appointed by the presiding officer of the county governing board with the board's advice and consent. If the district includes areas 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 upon petition of resident voters after a 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 populations under 500,000 upon voter petition and a referendum. Each board of directors is composed of five to 11 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 an ordinance or resolution by 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 combination 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 a 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. This 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. No transportation service associations were reported in operation in 2022.

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 a public 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 other than those for 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; an intergovernmental agreement is 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 consist of three representatives appointed by each county. In addition to the tax set by voters, boards created by intergovernmental agreement receive reimbursements

for expenditures as specified in the agreement. The participating county or counties may issue bonds on any of these boards' behalf.

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 with fewer than 500,000 residents. The districts are created by the circuit court upon voter petition and after a public hearing and referendum. A seven-member board of trustee is appointed by county, municipal, or township officials depending on the area within the district. If the district includes areas 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 similar provisions 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 a public 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 areas 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 as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections that follow (refer to the "Public School Systems" section regarding educational agencies of this nature.)

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 state 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.

Illinois Housing Development Authority (state)—This authority, established by act of the general assembly, may make mortgage loans to persons of low- to moderate-income. A board of nine members, appointed by the governor with the consent of the state 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 state governor and the mayor of Chicago each appoint three members and the governor appoints the chair with the mayor's approval. Gubernatorial appointments require the consent of the state 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)—An act of the general assembly established this authority to build, operate, and maintain state toll highways. The governing board consists of the governor and the state transportation secretary ex officio in addition to nine members appointed by the governor with the consent of the state Senate. The authority may collect tolls and issue revenue bonds.

Illinois Student Assistance Commission (state)—An act of the general assembly created this commission to finance scholarships, grants, and loans to students. The commission consists of 10 members appointed by the governor with the consent of the state Senate. The commission may receive interest on loans and issue revenue bonds.

Other examples include:

State

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

Financial advisory authorities

Forest fire protection districts

Illinois Criminal Justice Information Authority

Illinois Finance Authority

Illinois Grain Insurance Corporation

Illinois Investment and Development Authority

Illinois Medical District Commission

Illinois Mortgage Insurance Prairie State 2000 Authority Agency

Illinois Power Agency

Illinois Urban Development Authority

Illinois Violence Prevention Authority

Joliet Arsenal Development 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

Cemetery board of trustees

Civic center authorities with ex officio boards (special acts)

Community mental health boards (county)

County airport board of directors—1943 law

County airport commissions—1945 law

County library boards

DuPage County Fair and Exposition Authority

Forest preserve districts (with ex officio boards)

Land clearance commissions (county)

Local economic development commissions (county)

Museum districts with ex officio boards

Public health districts

Regional juvenile detention authorities

Road districts (county)

Municipal

Board of library trustees (municipal)

Boards of managers of a perpetual cemetery trust

Boards for mentally deficient persons

Cemetery board of managers (municipal)

Civic center authorities with ex officio boards (special acts)

Community mental health boards (municipal)

Forest preserve districts (with ex officio boards)

Fort Sheridan Joint Planning Commission

Hospital boards in cities of fewer than 100,000

Land clearance commissions (county)

Local economic development commissions (municipal)

Local transit commissions

Mid-America Medical District

Museum districts with ex officio boards

Railroad terminal authorities

Recreation boards

Riverdale Development Authority

Road districts (municipal)

Village library commissions

Water districts—1899 law (serving two or more municipalities)

Township

Boards of library trustees (township)

Cemetery board of managers (township)

Civic center authorities with ex officio boards

Community mental health boards (township)

Mosquito abatement districts—1988 law

Multi-township assessing districts

Road districts (township)

Special fire districts—1982 law

Special police districts—1982 and 1983 laws

Special refuse collection and disposal districts

Township health districts

Township special service areas

Joint Dependent Agencies

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

Local economic development commissions

Regional Fire Protection Agencies

INDIANA

COUNTY GOVERNMENTS

The entire area of the state is organized by county governments except for the former county of Marion. Marion County and the city of Indianapolis are consolidated to operate as one government, designated under the city of Indianapolis, that is governed by an elected mayor and city-county council. Indianapolis is counted as a municipal government in U.S. Census Bureau statistics. An organized county government in Indiana consists of an elected board of commissioners (the county executive board) and an elected county council (the county legislative and fiscal board).

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general-purpose governments in Indiana consist of the municipal (city and town) and the township governments.

Municipal Governments

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

- First class—600,000 or more inhabitants.
- Second class—34,000 to 599,999 inhabitants.
- Third class—fewer than 34,000 inhabitants.

Other municipalities of any population size are called towns. Conversion from town to city status or from city to town status is not automatic. A provision is made for towns with a population of more than 2,000 residents to become cities upon voter petition and after a referendum. Cities may become towns upon petition of two-thirds of the taxpayers to the circuit court. Second- and third-class cities are governed by an elected mayor and common council. All cities and towns exist within township areas.

Township Governments

There are township governments in all the county-type areas in Indiana. An elected trustee and township board govern townships.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Indiana are counted as separate governments in Census Bureau statistics:

- 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 after a public hearing and referendum and may borrow money. In most instances, an elected board of school commissioners governs school cities and school towns. Elected township school trustees govern township school corporations. County school corporations under the 1949 law are governed by an appointed or elected county board of education. Elected boards of education govern county school corporations created under the 1969 law.

Consolidated school corporations may be formed by the merger of any two or more school corporations in the same or adjoining counties through a joint resolution of the governing bodies of participating 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 by resolution of the participating schools' governing bodies or after voter petition and a referendum. An elected metropolitan board of education governs these districts.

Community school corporations may be created by merging, subdividing, or reorganizing any two or more school corporations. The state Board of Education may create community school corporations upon its own motion or petition of the governing bodies of existing school corporations, after a public hearing. After approval from school boards, these corporations can be created by petition of voters or after an election. These districts are governed by an elected or appointed board of trustees. United school corporations are community school corporations comprising territory in two or more adjacent counties.

Dependent Public School Systems

Indiana has no dependent public school systems.

Other Educational Activities

Public school districts create public holding companies (lessor corporations) to build and lease school buildings to the creating school district. Any lease agreements must first be approved by the school corporation after a public hearing is held. The manner of appointment and composition of the governing bodies of the companies are specified in the creating charters. The companies may issue stocks and bonds. School districts may issue bonds to fund the leases. After 6 years of leasing a property, school corporations have the option to purchase the property covered in the lease. School building corporations are classified as dependent agencies of the creating school district and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Vocational education schools may be established by one or more school corporations. Similarly, career and technical education schools may be established by two or more school corporations. Both are classified as joint educational service agencies of the sponsoring school corporations and are not counted as separate governments in Census Bureau statistics.

Educational service centers provide for the sharing of programs and services among school corporations. The state Department of Education establishes the centers, but they are locally governed. They are counted as joint education service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Special education cooperatives may be created by two or more school corporations. A board of managers governs them 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 in Census Bureau statistics.

School corporations may use grants or gifts to create public school foundations. 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 in Census Bureau statistics.

The board of trustees of a school corporation may establish, maintain, and equip a public playground in third-class cities. The board may levy an ad valorem tax for this purpose. These boards of trustees are not counted as separate governments in Census Bureau statistics but are included as part of the establishing school corporation.

Indiana law allows certain school corporations to enter into agreements to create innovation network schools in vacant, underutilized, or underenrolled school buildings. Innovation network schools have more autonomy and do not have to adhere to all the requirements and laws governing school districts. These are not counted as separate governments in Census Bureau statistics but are included as part of the establishing school corporation.

SPECIAL DISTRICT GOVERNMENTS

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

Area Park Districts

Two or more counties may establish an area park district to provide public parks. The governing board of these districts 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

The county executive, the county fiscal body, and the municipal fiscal body of the county seat may establish by resolution these authorities to finance and lease public buildings, hospitals, public markets, or correctional facilities after petition of these governing bodies to the county auditor and after 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 municipal and county fiscal bodies, and the county and municipal executives. The authority board of directors may issue revenue bonds and collect rent on properties constructed for use by the sponsoring governments.

Conservancy Districts

Conservancy districts may be formed for all or any of these purposes: flood prevention and control; reclamation; irrigation; water supply; sewage collection, treatment,

and disposal; regulation of watercourses; and provision of parks and facilities in connection with water management. The circuit court may establish these districts upon petition by freeholders or by a municipality. Approval is subject to review by the state Natural Resources Commission (NRC) and hearings by both the circuit court and the NRC. A board of directors, initially appointed by the board of county commissioners and thereafter 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 in Census Bureau statistics. Levee associations and districts may reorganize under the conservancy district statutes.

Drainage Maintenance and Repair Districts

The circuit court may organize drainage districts upon petition of landowners in the area subject to a public hearing. Districts have not been allowed to be established since June 30, 2001, but those in existence before that may continue to function. 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, this district is governed by a seven-member board of directors—four 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 Ship 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 legislative body of any county, second- or third-class city, or town in which one or more private nonprofit hospitals are 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; and issue revenue bonds.

Housing Authorities

Housing authorities may be established by the fiscal body of a city, town, or county on resolution of its own motion or upon petition of residents and after a public hearing. The mayors of cities or the fiscal bodies of towns or counties appoint the housing authority commissioners. The authorities may issue revenue bonds after a public hearing and with approval of the creating governing body, 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 and is not counted as a separate government in Census Bureau statistics.

Interstate Airport Authorities

These authorities 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 participating governments. An appointed board (consisting of representatives of all participating governments as detailed in the agreement creating the authority) governs each authority. Authorities may impose fees for their facilities and services, and issue revenue bonds.

The Chicago/Gary Regional Airport Authority was created under this law by an interstate compact between Indiana and Illinois and is counted as a special district in Illinois.

Joint Electric Power Agencies

Two or more municipalities may create joint electric power agencies by resolution or ordinance to provide electric power. A board consisting of one commissioner, appointed by each participating municipality, governs the agency. The agency may fix, charge, and collect rents, rates, fees, and charges, and issue revenue bonds. The Indiana Municipal Power Agency was established under this law.

Electric power agencies that serve only one municipality are classified as dependent agencies of that municipality and are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Joint Park Districts

Two or more neighboring cities or towns may create joint park districts by ordinance. A joint park board—whose members come from the participating cities and towns—governs these districts. The joint park board determines the amount of money each participating government must appropriate to support the district. Joint park districts may issue bonds after a public hearing and after getting approval from the participating governments' fiscal bodies. Districts may levy special ad valorem taxes.

The Carmel/Clay Board of Parks and Recreation was created by interlocal agreement and operates under similar provisions as joint park districts.

Public Libraries

Class-one public libraries are all districts established after March 13, 1947; class-two public libraries are those established prior to March 14, 1947, that have not converted to class-one districts. A class-one public library district may be established in a municipality, township, county, or part of a county that meets population and land value requirements. Class-one 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 class-one district. The districts may levy ad valorem taxes and, in some cases, after approval of the county fiscal body, issue bonds. Class-two and class-one public library districts have similar provisions. Class-two library districts may charge fees and levy ad valorem taxes.

A library building or leasing corporation may be established to provide library buildings under lease-purchase arrangements. These corporations are classified as dependent agencies of the public library districts that they serve and are not counted as separate governments in Census Bureau statistics.

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, by order of the county executive. A joint agreement specifying the contribution of funds by the participating governments is included in the creating ordinance. An appointed 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, after a public hearing, fix fees, rates, and charges, and 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. A board of trustees—one appointed by the county commissioners of each county served; one who is a member of the county council of each county served; and three appointed by the governor—governs the district. The district may fix rates, fees, and tolls for use of its facilities, and issue revenue bonds.

Northwest Indiana Regional Development Authority

This authority was created by special act to fund airports, transportation, shoreline development, and other economic development 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 receives funding from the participating local governments as established by the authorizing act and may issue bonds and set leases.

Regional Development Authorities

Two or more counties located in the same economic growth region or adjacent to such a region may establish these authorities to assist with transportation and economic development. A county or a second-class city may participate in establishing such an authority if the fiscal body of the county or second-class city adopts an ordinance. An authority is governed by a development board of appointed members from participating governments and, if the state provides any funding, an additional member is appointed by the governor. An authority receives funding from participating governments and may issue bonds and collect lease rentals.

Regional Water, Sewage, and Solid Waste Districts

Regional water, sewerage, and solid waste districts may be established to provide one or more services including water supply, sewerage treatment, or solid waste disposal. The Indiana Department of Environmental Management establishes these districts upon petition of one or more counties, municipalities, towns, townships, conservancy districts, or other municipal corporations and, in most cases, after a public hearing. If a district includes state-owned land, it must be authorized by the state Department of Natural Resources. Prior to 1972, these districts were established by court order. A board of trustees—elected or appointed—govern these districts as determined in the establishing order by the governing bodies with territory in the district. In some cases, the governor may appoint members. A district may fix and charge rates for services and, after a public hearing, issue revenue bonds.

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—three elected and two appointed by the state Soil

Conservation Board—governs each district. These districts may accept voluntary contributions from a source if offered for the sole purpose of promoting soil and water conservation with the district and may require contributions from benefitted landowners.

Solid Waste Management Districts

Two or more counties establish these districts by ordinance. A board of directors (appointed by the executives and the governing bodies of participating cities and counties and ex officio members of those governments as specified by statute) governs them. Districts may charge fees and levy ad valorem taxes after approval by the fiscal boards of participating counties; they may also charge special assessments and issue revenue bonds.

Legislation passed in 2019 allows a county governing body to dissolve by ordinance a solid waste district established within one county; as a result, such districts were reclassified as county dependent and are no longer counted as separate governments by Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Indiana that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections that follow (refer to "Public School Systems" regarding educational agencies of this nature).

Indiana Finance Authority (state)—This authority combined the former State Office Building Commission, Indiana Development Finance Authority, Indiana Transportation Finance Authority, Indiana Health and Educational Facility Financing Authority, and the Recreational Development Commission. The authority assumed all powers and duties regarding the wastewater revolving loan program; drinking water revolving loan program; supplemental drinking water; and wastewater assistance program from the state treasurer, the state auditor, the state Department of Environmental Management, and the state Budget Agency. 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 budget director of the office of management and budget, the state treasurer, and three members appointed by the governor. The authority may fix and collect charges and fees, and 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 issue revenue bonds.

Local improvement bond banks (municipal)—These agencies are created to market bonds issued by local governments in their respective counties. Banks are governed by a five-member board of directors appointed by the mayor. These banks may fix fees and charges, and issue revenue bonds.

Regional transportation authorities—1981 law (county or municipal)—These authorities may be established by ordinance by the fiscal body of a county or municipality. Other counties or municipalities within the same planning district may join upon passing a resolution. There can be only one authority within an area designated as a transportation planning district. Each authority's board represents local, state, and private interests. These authorities, subject to fiscal control by the creating local government, may charge fares, rents, and other fees, and issue revenue bonds. These districts may be known as "regional bus authorities."

Other examples include:

State

Board for Depositories

Indiana Bond Bank

Indiana Economic Development Corporation

Indiana Education Savings Authority

Indiana Recycling and Energy Development Board

Indiana Secondary Market for Education Loans

Indiana Stadium and Convention Building Authority

Indiana White River State Park Development Commission

Lake Michigan Marina and Shoreline Development Commission

Law Enforcement Academy Building Commission

Maumee River Basin Commission

Ohio River Greenway Development Commission

Ports of Indiana (formerly Indiana Port 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)

Community revitalization enhancement districts (county)

County capital improvement board of managers

County cemetery commissions

County convention and visitor commissions (in various counties)

County drainage boards

County hospital (building) corporations

County onsite waste management districts

Crane Development Authority

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 (Tippecanoe County)

Military base reuse authorities (county)

Orange County development commission

Park districts (county)

Port authorities (county)

Public communications systems and computer facilities districts (county)

Redevelopment authorities (county)

Redevelopment commissions (county)

Regional development authorities

Special improvement districts—1987 law (county)

Solid waste management district (single 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)

Indianapolis Marion County Building Authority

Local boards of aviation commissioners (municipal)

Local environmental response financing districts (Columbia City)

Marion County Capital Improvement Board

Marion County Convention and Recreation Facilities Authority (Indianapolis)

Marion County Health and Hospital Corporation (Indianapolis)

Metropolitan Development Commission (a redevelopment 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 (Indianapolis)

Public transportation corporations—1965 law

Redevelopment authorities (municipal)

Redevelopment commissions (municipal)

Sanitary boards (municipal)

Sanitary districts (Indianapolis)

Special improvement districts—1987 law

Waterworks districts

Waterworks districts in second-class cities with populations of 175,000 to 185,000 (Evansville district includes the entire county)

City-County

Evansville-Vanderburgh Levee Authority District

Military base reuse authorities (joint)

Port authorities (joint)

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

IOWA

COUNTY GOVERNMENTS

The entire area of the state of Iowa is encompassed by the county governments. The county governing body is called the county board of supervisors. A constitutional amendment grants home rule.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general purpose governments in Iowa consist of municipal (city) governments. Townships in Iowa are not counted as separate governments in U.S. Census Bureau statistics.

Municipal Governments

All municipalities in Iowa are now designated as cities including those designated as "towns" prior to July 1, 1975. A constitutional amendment grants home rule.

Township Governments

The civil townships in Iowa are distinct geographical areas governed by a board of trustees. The trustees are often elected but may be appointed by the county board of supervisors if authorized by voter referendum. The main functions of these townships are fire protection, cemetery maintenance, fence maintenance, and boundary dispute. Townships in Iowa are classified as administrative subdivisions of the counties and are not counted as separate governments in Census Bureau statistics.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Iowa are counted as separate governments in Census Bureau statistics:

- Community school districts.
- Consolidated school districts.
- Independent school districts.
- Merged school areas.

All school districts are governed by elected boards of directors. Districts may issue bonds after a local referendum and may levy taxes.

Two or more school systems or parts of school systems may combine resources to form a merged school area to operate a community college or area vocational school. Each merged school area is a school corporation governed by a board of directors consisting of one member elected from each member school district. The board may determine tuition rates, set property taxes, and, with voter approval, issue bonds.

Dependent Public School Systems

Iowa has no dependent public school systems.

Other Educational Activities

State law established area education agencies to provide special services. Boards of directors selected by the boards of member districts govern the agencies. Participating school districts and state grants meet fiscal needs. The agencies are classified as joint educational service agencies of the school districts served and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Airport Authorities

These authorities may be established by two or more counties or cities. Creation requires passage of an ordinance by each participating government following a public hearing. Each authority is governed by a board appointed by the governing bodies of the member governments. An authority may fix and collect rates, fees, and charges and issue revenue bonds. Participating governments may levy taxes for airport purposes after a hearing.

Airport authorities that serve a single municipality are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Benefited Fire Districts

Since 1975, benefited fire districts may no longer be established in Iowa. However, such districts already in existence may continue to operate. Each district is governed by a three-member board of trustees 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

These districts may be established by resolution of the county supervisors, upon petition of property owners

and after a public hearing. An initial property tax must be approved by a popular referendum. Each district is governed by a popularly elected board. The districts may annually levy ad valorem taxes. With voter approval, the districts may issue bonds and levy ad valorem taxes for repayment. As of June 30, 2022, no entities of this type were reported in operation.

Benefited Recreational Lake and Water Quality Districts

These districts provide recreation facilities. The districts may be established by resolution of the county supervisors, upon petition of property owners and after a public hearing. An initial property tax must be approved by a popular referendum. Each district is governed by a popularly elected board. 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 annually levy ad valorem taxes. With voter approval, the districts may issue bonds and levy ad valorem taxes for repayment.

Benefited Secondary Road Services Districts

These districts are established by resolution of the county board of supervisors upon petition of property owners and after a public hearing. An initial property tax must be approved by popular referendum. Each district is governed by a popularly elected board. The districts may annually levy ad valorem taxes. With voter approval, the districts may issue bonds and levy ad valorem taxes for repayment. As of June 30, 2022, no entities of this type were reported in operation.

Benefited Street Lighting Districts

These districts are established by resolution of the county board of supervisors upon petition of property owners and after a public hearing. An initial property tax must be approved by popular referendum. Each district is governed by a popularly elected board. Upon voter approval, the districts may levy ad valorem taxes and issue bonds.

Benefited Water Districts and Subdistricts

These districts and subdistricts serve part of all or any incorporated city or cities. The districts may be created by resolution of the county board of supervisors upon petition of the voters and after a public hearing. Improvement projects, however, must be approved by 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 special assessment bonds, levy ad valorem taxes, and fix and collect charges for water. The county sets the special assessment rates. Benefited water districts may be formed as combined water and sanitation districts under the same provisions.

Community Clusters

Community clusters are special districts that provide joint functions, services, facilities, and development of infrastructure. They are formed by joint powers agreements between two or more cities, counties, or special taxing districts. The composition of the governing body is specified in the agreement. The entities may receive revenue through revenue sharing arrangements. Revenue sharing from ad valorem taxes requires voter approval. As of June 30, 2022, no entities of this type were reported in operation.

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 and after a public hearing. The initial property tax must be approved by popular referendum. Each district is governed by a popularly elected board of three trustees. The district may levy ad valorem taxes and, with voter approval, may issue bonds.

Emergency Response District

This type of district may be created as a pilot program by Crawford County on its own motion and resolution after a public hearing. The district is governed by the county board of supervisors, the county sheriff, and the mayor of each participating city. The district may levy property taxes and issue bonds. As of June 30, 2022, no entities of this type were reported in operation.

Housing Agencies

Housing agencies or authorities may be established by resolution of a city or county governing body. They are administered by a board of five commissioners appointed by the mayor, by and with the consent of the local governing body. They may set and collect rents and fees. The creating government may issue revenue bonds on their behalf.

A city or county government may alternatively choose to exercise housing powers rather than establish a housing agency or authority (refer to the “Subordinate Agencies and Areas” section).

Joint 911 Service Boards

State legislation requires each county board of supervisors to establish a joint 911 service board 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. Each of these districts has a program manager appointed

by the state. The law provides for a variety of funding including a base surcharge on local telephone service. The board or the program manager may request voter approval to impose additional surcharges.

Joint Building Authorities

Joint building authorities were reclassified as county and municipal dependent agencies (refer to the "Subordinate Agencies and Areas" section).

Joint Solid Waste Service Agencies

These agencies are created by intergovernmental agreement between any two or more local governments and after approval by the Environmental Protection Commission. The composition of the agency governing board 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. Participating governments may issue bonds on behalf of the agency after voter approval.

Joint Water Utilities

A joint water utility may be created by joint resolution of two or more city councils upon their own motion or upon voter petition and after popular referendum. Each utility is governed by a board of trustees that is appointed by the mayors of the participating cities with the approval of their city councils. The utilities may contract to sell water, set rates and charges, and issue revenue bonds. As of June 30, 2022, no entities of this type were reported in operation.

Land Use Districts

These districts are created to oversee a specific site of historical and/or cultural significance for the purpose of preserving its distinctiveness. The districts are established by the county board of supervisors upon petition of the voters and after public hearing and referendum. A board of popularly elected trustees governs each district. The districts may levy ad valorem taxes.

Levee and Drainage Districts

Levee and drainage districts may be formed by the county board of supervisors upon petition of the landowners and 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. A district may merge with two or more drainage or levee districts with approval from all participating entities.

Drainage subdistricts have no separate governing body and are not counted as separate governments in Census Bureau statistics. Levee and drainage districts under the management of county boards of supervisors or county boards of drainage commissioners also are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. As of June 30, 2022, no entities of this type were reported in operation.

Libraries serving only one county or city are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Library Service Areas

State law divides the state into seven regions to provide supportive library services to existing public libraries and to construct or lease additional facilities. Each library service area is governed by a board of trustees appointed by the local area education agency, public libraries, public librarians, trustees of community colleges, and the commission of libraries. Library service areas are funded by contracts and a statutorily set local ad valorem tax.

Port Authorities

These authorities may be created by resolutions of 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 set service charges and rental fees and, after a public hearing, may issue revenue bonds. Participating political subdivisions may allocate tax revenues to the authority.

Real Estate Improvement Districts

These districts are created upon petition of property owners to a county or city governing body and after a public hearing and popular referendum. The districts are governed by a popularly elected board of trustees. The districts may levy ad valorem taxes and special assessments and may fix charges for services. The districts also may issue general obligation and revenue bonds. As of June 30, 2022, no entities of this type were reported in operation.

Regional Mental Health and Disability Service Regions

Service regions provide community based access to the mental health and disability services system managed by the Iowa Department of Health and Human Services. Three or more contiguous counties may apply to become approved service regions as well as an individual county that is exempted from joining a region. The governing board consists of at least one board of supervisors member from each participating county, representatives of children and adults who utilize the system, the education system, and two health services providers servicing in an ex officio capacity.

Regional Transit Districts

These districts may be created by a county with more than 175,000 inhabitants (Linn County) in conjunction with any contiguous counties and cities that wish to participate. A commission appointed by the participating governing bodies governs each district. A district may issue revenue bonds, establish and collect fares, and, with approval of the governing bodies of participating counties, may levy ad valorem taxes and issue general obligation bonds.

Rural Improvement Zones

These entities serve areas surrounding private lake developments in counties with fewer than 20,000 inhabitants. The entity may be created by resolution of the county board of supervisors upon petition of residents and after a public hearing. A popularly elected board of trustees governs each zone. The board may borrow money, issue certificates, and levy ad valorem taxes.

Rural Water Districts

These districts may serve one county or two or more adjacent counties. The districts are established by the county board of supervisors upon petition of property owners and after a hearing. Alternatively, an existing nonprofit corporation may petition the county board of supervisors for conversion to a rural water district. A board of directors is elected by the members (property owners and tenants) to govern each district. The districts may fix rates and issue revenue bonds.

Sanitary and Sanitary Sewer Districts

These districts may be formed by the county board of supervisors upon petition of voters and after a public hearing and popular referendum. Districts may serve multiple counties. Each district is governed by a board of trustees that is popularly elected. The districts may issue general obligation and revenue bonds, levy ad valorem taxes and special assessments, and fix rates and charges. Trustees may dissolve a portion of the sanitary district and transfer responsibility for those services to another governmental entity by resolution.

Soil and Water Conservation Districts

These districts are established by the State Soil and Water Conservation Committee after petition and hearing. An elected board of five commissioners governs each district. A district may require contributions from landowners for services.

Soil and water conservation subdistricts are dependent activities of the soil and water conservation district that created them and are not counted as separate governments in Census Bureau statistics.

Watershed Management Authorities

Two or more governments, including cities, counties, and soil and/or water conservation districts, must be located within the same U.S. Geological Survey Hydrologic Unit Code (HUC 8) to form a watershed management authority. Authorities are governed by a board of directors. Board members are divided among the political subdivisions comprising the authority and appointed by the respective elected legislative bodies. They were created to solicit grant funds for projects and may not levy taxes or acquire land through eminent domain.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Iowa that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section 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 previously.

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 and 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 state senate. The authority may fix fees and charges, make mortgage loans, and issue revenue bonds. Other examples include:

State[1, 2]

Economic Development Authority

Iowa Advance Funding Authority

Iowa Cultural Trust

Iowa Higher Education Loan Authority

Iowa Innovation Corporation

Iowa Lottery Authority

Iowa Propane Education and Research Council

Iowa Student Loan Liquidity Corporation

Mississippi River Parkway Commission

Missouri River Preservation and Land Use Authority

State Interagency Missouri River Authority

Tobacco Settlement Authority

County[3]

Agricultural extension districts and councils

Airport authorities (single county)

Airport commissions (single county)

County conservation boards

County enterprise commissions

County public hospitals

Cultural and entertainment districts (county)

District health departments

Emergency management commissions

Highway drainage districts

Joint building authorities (county)

Levee drainage districts (ex officio)

Library districts (single county)

Loess Hills Development and Conservation Authority

Secondary road assessment districts

Soil conservation and flood control districts (ex officio)

Southern Iowa Development and Conservation Authority

Special assessment and joint special assessment districts

Townships

Municipal

Airport authorities (single city)

Airport commissions (single city)

Cultural and entertainment districts (municipal)

Hospital or health care facility trustees

Housing authorities (ex officio)

Joint building authorities (municipal)

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 as private cooperatives and are not counted as separate governments in Census Bureau statistics.

Iowa laws also provide for various types of local area associations for election purposes and administration of justice.

ENDNOTES

[1] Legislation authorizing the Iowa Agricultural Development Authority was repealed in 2013. Prior to that date, it was classified as a state dependent agency.

[2] Legislation authorizing the Honey Creek Premier Destination Park Authority was repealed in 2019. Prior to that date, it was classified as a state dependent agency.

[3] Joint building authorities were previously classified as special district governments.

KANSAS

COUNTY GOVERNMENTS

The state of Kansas is encompassed by county governments except for the Unified Government of Wyandotte County and Kansas City and the Unified Government of Greeley County. The county governing body is called the board of county commissioners. The Unified Government of Wyandotte County and Kansas City is counted as a municipal government rather than a county government in Census Bureau statistics. The Unified Government of Greeley County is the result of the consolidation of Greeley County and the city of Tribune and is also counted as a municipal government in U.S. Census Bureau statistics.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

All the municipal governments in Kansas are designated as cities. Cities are divided by general law into the following size classes:

- Cities of the first class—15,000 inhabitants or more.
- Cities of the second class—2,000 to 14,999 inhabitants.
- Cities of the third class—fewer than 2,000 inhabitants.

Cities of the second class may continue as such until they reach a population of 25,000, when they are required by law to become cities of the first class. Similarly, cities of the third class may remain as such until they reach a population of 5,000. A 1963 law, as amended in 2011, requires a minimum population of 250 or more inhabitants for incorporation or 250 platted lots each served by water and sewer lines owned by a nonprofit corporation. Also, a territory designated as a national landmark by the U.S. Congress may incorporate without meeting other requirements for incorporation. Population in existing cities may fall below designated population minimums for their class designation without changing class. The Kansas Constitution allows cities the power of home rule. Cities of the third class exist within township areas, while cities of the first and second class exist outside the area of any township.

Township Governments

The entire area of Kansas is covered by townships except for areas where cities of the first class and second class exist. If a township government becomes inactive, the respective county government assumes its activities. Inactive townships are not counted as separate governments in Census Bureau statistics. All or part of the townships within a county area may become inactive.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Kansas are counted as separate governments in Census Bureau statistics:

- 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 education of that district is appointed by the commanding general of Fort Leavenworth. Kansas legislation allows unified school districts to apply to operate as public innovative districts.

The board of education of any unified school district may apply to operate such school district as a public innovative district. Until such time as two or more public innovative districts have been granted authority to operate as public innovative districts, school districts must receive approval from the Kansas Coalition of Innovative School Districts and the State Board of Education. Innovative school districts have the same revenue and borrowing powers as unified school districts.

Community college districts were created by the state Board of Regents upon petition of one or more school districts and after a referendum. A moratorium prohibits the creation of new community colleges. An elected board of trustees governs each community college district.

Municipal universities are governed by boards of regents consisting of three members appointed by the mayor with approval of the city governing body; one member appointed by the county commission; 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 June 30, 2022.

All school district governments in Kansas may levy ad valorem school taxes and, with voter approval, issue bonds. In addition, municipal universities may impose a countywide retailers' sales tax. A community college district may charge tuition and fees.

Dependent Public School Systems

Kansas has no dependent public school systems.

Other Educational Activities

Agencies providing special education and related services may be established by two or more school districts under the Interlocal Cooperation Act. 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 in Census Bureau statistics.

Two or more boards of school districts, community colleges, municipal universities, technical colleges, or state educational institutions may enter into agreements to provide career technical education programs, after approval by the state Board of Regents. Career technical education programs may receive state and federal funds.

Educational service centers may be established by an interlocal cooperation agreement pursuant to general law 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. Educational service centers are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Special education cooperatives are formed by agreement between two or more school districts and with the approval of the Kansas State Board of Education. One of the participating districts sponsors the programs; the other participating districts make contributions. These cooperatives are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The Kansas City Public Library, originally the Public Library of Kansas City, was established by special act in 1873 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

Kansas statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail in the sections that follow.

Cemetery Districts

The following types of cemetery districts are counted as separate governments in Census Bureau statistics:

Cemetery district associations are established by petition of voters to the board of county commissioners and governed by an elected board of directors.

Cemetery districts (joint city and township) are established by cities of the second class or third class in conjunction with one or more townships upon petition of voters to the county commissioners and resolution by the city governing body. They are administered by a board of trustees composed of the township trustees and the city mayor.

Cemetery districts (township) are established upon petition of voters to the county commissioners and a resolution adopted by the township. An elected board of directors governs them.

Cemetery districts (abandoned cemeteries) are established by a resolution passed by the county board upon petition of voters and agreement of the city of the third class wherein the district resides. They are governed by a board of trustees composed of township trustees and the mayor.

All the above types of cemetery districts may levy an ad valorem tax. Cemetery district associations may issue bonds.

City-County Airport Authorities

In any city of the first class in a county with a population between 125,000 and 200,000, an authority may be established by referendum to acquire, operate, and develop a surplus U.S. Air Force base. A board of five directors governs each authority, 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.

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 upon 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 State Conservation Commission, after referendum. A board of five elected supervisors governs each district. The districts may require contributions. The county may levy ad valorem taxes on behalf of the district.

Drainage Districts

There are four general laws authorizing drainage districts in Kansas. A 1905 law provides for establishment by the board of county commissioners upon petition of taxpayers; two 1911 laws provide for establishment by the district court upon 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 state division of water, and a referendum. The joint drainage districts and those established under the 1905 law are governed by elected boards of directors; under the 1911 laws, either an elected board of supervisors or an elected board of directors administers the district, depending on the statute under which the district was established. Each of these types of districts may levy ad valorem taxes or benefit assessments. Districts may issue bonds with voter approval.

Ground Water Management Districts

These districts are established upon a petition of voters to the chief engineer of the state Division of Water Resources. Establishment is subject to plan approval and district referendum. A board of directors elected by water users governs each district. The district may levy special assessments, fix charges for its services, and, after voter approval, issue bonds.

Horsethief Reservoir Benefits District

The Horsethief Reservoir Benefits District was authorized by a 2004 act of the legislature and established after voters in the district approved a sales tax. The district was established to manage recreational facilities of the Horsethief Reservoir within the boundaries of Finney, Ford, Gray, and Hodgeman Counties. The district is governed by an eight-member board consisting of members appointed by each participating county's board of commissioners; one member each appointed by the governing bodies of the cities of Dodge City and Garden City; one member appointed by the Pawnee Watershed District; and the secretary of the Department of Wildlife and Parks. The district may levy a sales tax, as authorized in the creation of the district, issue bonds, and charge fees. The district may also receive appropriations from the state and Pawnee Watershed District.

Hospital Districts—1984 Law

Districts to provide hospital facilities to any two or more adjoining political subdivisions are established by petition to and resolution of the board of county commissioners; districts in some counties may require a referendum. An elected board governs the district. The district may fix rates and fees, levy ad valorem taxes 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 governing body of a city or county. The authority commissioners are appointed by the mayor or the board of county commissioners. Housing authorities may fix rentals and issue revenue 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Interlocal Agreement

Kansas laws allow public entities to enter in to interlocal agreements for joint exercise of powers with any other public agency of this state or with any private agency, and jointly with any public agency of any other state subject to approval of the Kansas attorney general. The powers and status of entities created depend on each individual agreement.

Improvement Districts

These districts plan and construct public works and improvements necessary for public health, convenience, or welfare. The districts are formed by the county commissioner upon petition and after a 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 charge rates and fees, and issue bonds.

Industrial Districts

Industrial districts acquire land and acquire or construct buildings for the purpose of manufacturing, warehousing, distributing, and/or researching and developing agricultural and industrial products. Under general law, industrial districts may be established by resolution of the board of county commissioners, upon petition of landowners, and after a public hearing. An elected board of directors governs each district. The districts may levy ad valorem taxes and issue both general obligation and revenue bonds.

Irrigation Districts

Irrigation districts may be established under an 1891 law upon petition of landowners to the board of county commissioners or under a 1941 law requiring landowner petition to the Division of Water Resources of the Kansas Department of Agriculture and a public hearing. An elected board of commissioners administers each district under the 1891 law; a board of directors elected by landowners governs each district under the 1941 law. Both

types of districts may collect rates and charges, levy taxes on the benefitted lands and, with voter approval, issue bonds.

Joint Port Authorities

Joint port authorities may be created by ordinance or resolution and joint agreement by any combination of counties and cities, and with approval of the state legislature. Each authority is governed by a board of directors appointed by the participating governments. These authorities may issue revenue bonds and, subject to referendum, levy ad valorem taxes. The Mid-States Port Authority was created under this law.

Authorities serving a single city or county are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Kansas and Missouri Metropolitan Culture and Recreation District

This district is counted under "Missouri—Special District Governments."

Library Districts

Kansas statutes authorize the following types of library districts:

Eudora Community Library District—This library district was created in 2019 by joint resolution of the city of Eudora and the Eudora Township. A board of directors appointed by the city and township governs the district. The district may levy ad valorem taxes and, upon voter approval, may issue bonds.

Library boards in Hutchinson and Salina—These library boards, serving the named cities, operate under special provisions not applicable to other library boards. Each of the boards is appointed by the mayor with the consent of the city council. The directors may levy an annual ad valorem tax.

Library boards in third class cities and townships—These districts may be established upon petition of voters to the board of county commissioners after a referendum approving the creation of the library and an annual tax levy. A board of popularly elected directors governs each district. The districts may levy ad valorem taxes and, upon voter approval, issue bonds.

Regional library system boards (1965 law)—Any one or more local library boards may petition the State Library Board for establishment of a regional library system board. The petition specifies the counties and the member libraries to be served. The system board consists of one or more representatives of each member library board plus one or more representatives appointed by the board of county commissioners of each county that is a part of the regional system. Regional library system boards may levy ad valorem taxes.

Topeka and Shawnee County Library District—This library district was created in 1992 by resolution of the board of trustees of the former Topeka Public Library and after referendum. A board of trustees appointed by the city and county governs the district. The district may levy ad valorem taxes and, upon voter approval, may issue bonds.

Municipal Energy Agencies

Agencies to provide electric utilities and energy projects are established by an agreement between two or more municipalities and with approval of the attorney general; a referendum may be required on voters' petition. A board of directors governs each agency; the composition and manner of selection is specified in the agreement creating the agency. The agencies may fix rates and charges for services and may issue revenue bonds. The Kansas Municipal Energy Agency was created under this law.

Public Wholesale Water Supply Districts

Any county, township, city, town, water district, state agency, or other municipal corporation 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 and issue revenue bonds. Certain districts, with voter approval, may issue general obligation bonds.

Reading Fire Benefit District

This district was created by resolution of the board of county commissioners upon petition of landowners. An elected board of directors governs the district. The board of directors may levy ad valorem taxes and, in some cases after a referendum if petitioned by voters, issue general obligation 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.

Shawnee County Fair Association

This association was created by special act. It is governed by a board of directors elected by the residents of the city of Topeka and the townships in Shawnee County plus three additional members elected at large within the county. Shawnee County levies a tax on behalf of the association.

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 upon petition of landowners to the board of county commissioners and after public hearing. A board of directors elected by landowners governs each district. The districts may levy benefit assessments and issue revenue bonds.

Rural water supply districts (1941 law)—Districts organized under this law are established upon petition of landowners to the board of county commissioners after a hearing. 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 assurance from federally operated reservoirs are established by petition of water rights holders to the secretary of state and approval by the chief engineer of the Kansas Water Office and after a 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; the bonds are payable through revenue obtained from contracts with the district for water supply storage in federal reservoirs.

Water supply and distribution districts in Franklin, Johnson, Miami, and Wyandotte Counties—Boards organized under this law are established by the county commissioners upon petition of voters and after a public hearing. An elected board governs each district. The districts may fix water rates, levy ad valorem taxes and, upon voter approval, issue revenue bonds. Water District No. 1 in Johnson County was the only district reported in operation as of June 30, 2022.

Waterworks boards in cities with populations over 15,000 and adjacent to a military reservation—This law applies to the city of Leavenworth. Boards under this law are established upon 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.

Watershed Districts

These districts construct and operate works of improvement for water management. 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 Department of Agriculture and after a referendum. In certain situations, the county board of commissioners may initiate the establishment of a watershed district. A board of directors elected by landowners governs each district. The districts may levy an ad valorem tax after a public hearing and special benefit assessments, collect fees and rentals and, after voter approval, issue bonds. Two or more counties may form a watershed joint district.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Kansas that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections that follow (refer to "Public School Systems" regarding educational agencies of this nature).

Kansas Turnpike Authority (state)—This authority was established by special act. The authority board consists of two members appointed by the governor, plus the state secretary of transportation, the chair of the senate committee on transportation, and one member from the house transportation committee appointed by the speaker of the house. The authority may finance projects in whole or in part from collected tolls and charges and issued revenue bonds.

Urban renewal agencies (municipal)—These agencies are created by resolution of the municipal governing body. A board of five 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, and issue bonds for urban renewal purposes.

Other examples include:

State[1]

Capitol Area Plaza Authority

County extension districts

Information Network of Kansas, Inc.

Kansas Bioscience Authority

Kansas Development Finance Authority

Kansas Housing Resources Corporation

Lower Smoky Hill Supply Access District

University of Kansas Hospital Authority

County

Benefit (improvement) districts for fire protection, streetlights, storm and sanitary sewers, water supply, industrial drainage, and road improvement (county)

County fire districts

County free fairs

County hospital boards—1984 law

County library boards

County park boards of trustees

County sports authorities

Extension districts

Fire districts in Johnson County

Johnson County Airport Commission

Johnson County Park and Recreation District

Johnson County Wholesale Water Supply District

Joint county fire protection districts

Port authorities (county)

Public building commissions (county)

Public improvement districts

Regional library boards—1951 law

Rural housing incentive districts (county)

Sewer districts

Storm drainage districts

Transportation development districts

Water districts (counties with fewer than 100,000 inhabitants and adjoining a federal reservoir flood control project or Finney County)

Municipal

Airport authorities (cities with 250,000 or more inhabitants)

Benefit (improvement) districts for sidewalk, street, or alley improvements; underground utilities; watercourse alteration; and parking stations (city)

Bioscience development districts

Cemetery boards

City land banks

City library boards (except Hutchinson and Salina)

Hospital boards in cities of the first class and second class

Housing authorities governed by the municipality

Lighting districts (cities of the second class and third class)

Metropolitan Transit Authority (Topeka)

Municipal transit systems (cities more than 225,000 in population)

Natural gas authorities

Port authorities (city)

Public airport authorities

Public building commissions (city)

Recreation systems

Redevelopment districts

Rural housing incentive districts

Self-supported municipal improvement districts

Sewerage or drainage taxing districts

Storm drainage districts (cities with populations between 100,000 and 150,000 and cities in urban area counties)

Transportation development districts (city)

Township

Benefit (improvement) districts for fire protection and lighting (township)

Regional library boards

Special fire protection districts (townships with populations over 10,000 outside the limits of an incorporated city)

Township library boards

Township sewerage districts

Joint City-County

Joint port authorities (city-county)

Joint storm drainage districts (city-county)

Kansas statutes also provide for various types of local areas for election purposes and administration of justice.

ENDNOTE

[1] The law authorizing the Kansas Electric Transmission Authority was repealed in 2016.

KENTUCKY

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments except the area of the former counties of Fayette and Jefferson. These two governments are counted as municipal governments rather than as county governments in U.S. Census Bureau statistics.

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 and the presiding officer of the fiscal court. Counties operate under home rule.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Kentucky are the cities classified by the court. The classification of cities includes first-class cities and home rule-class cities. First-class cities include those operating under the mayor-alderman plan of government. Home rule-class cities include those operating under either the city manager, mayor-council, or commission plan of government. Any city can organize under these plans with a majority of popular votes. A city is considered reclassified on the effective date of a change in the form of government. Communities must have 300 or more inhabitants to incorporate.

"Unincorporated urban places" in Kentucky are geographical areas without associated governmental structure. They are not counted as separate governments in Census Bureau statistics.

Township Governments

Kentucky has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Kentucky are counted as separate governments for Census Bureau 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, embrace "designated cities," which are cities classified as a city of the first, second, third, fourth, or fifth class as of January 1, 2014, under the city classification system in effect prior to January 1, 2015 (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; impose additional occupational license, utility gross receipts for satellite and cable service, gross receipts license, and excise taxes; and, with voter approval, issue general obligation bonds.

Dependent Public School Systems

Kentucky has no dependent public school systems.

Other Educational Activities

General law provides for municipal colleges in cities—except those of the first class—with populations of 3,000 or more. Boards of trustees, appointed by the major and city's legislative body, administer municipal colleges. The governing body of cities with populations of 20,000 or more may, with voter approval, levy taxes with and may issue bonds on behalf of the college. A municipal college is classified as a dependent agency of the city it serves and is not counted as a separate government in Census Bureau statistics.

The fiscal court of a county where a municipal collage is located can establish a municipal college support district 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 Census Bureau statistics.

In addition, boards of education of designated cities may establish or acquire junior colleges and, upon voter approval, levy ad valorem taxes for their support. These are classified as part of the school district operating them and are not counted as separate governments in Census Bureau statistics.

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

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

Ambulance Service Districts

These districts 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 a fiscal court or the county or city ordinance of each member city and county after voter petition and approval by the fiscal court or city legislative body. These districts may also 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.

Conservation Districts

Districts may be formed by the state Soil and Water Conservation Commission upon 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 subdistricts of a conservation district upon petition, hearing, and referendum. Subject to the approval of the conservation district board, the elected board of directors of these watershed conservancy districts may levy ad valorem taxes and special assessments, and issue bonds. These districts are not counted as separate governments in Census Bureau statistics.

Agricultural districts for the preservation of farmland 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 in Census Bureau statistics.

Drainage Districts

Kentucky law provides for the organization of any of the following types of drainage districts that are counted as governments in Census Bureau statistics:

- 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 with 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 (refer to the "Subordinate Agencies and Areas" section).

Fire Protection Districts

Kentucky law provides for the organization of two types of fire protection districts—fire protection or volunteer fire protection districts—which are established by county ordinance upon petition of voters and following public hearing and approval by the fiscal court. Boards of trustees (three appointed by the county judge/executive or mayor in a consolidated government and four elected) govern both types of districts. 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 in Census Bureau statistics.

For fire protection districts established and governed by water district boards refer to the "Water Districts" section.

Flood Control Districts

These districts are created by the state secretary for environmental and public protection upon landowner petition. The board of directors is appointed by the county judges/executives of counties in the district and the mayor of any city with a population of 8,000 or more based upon the most recent federal decennial census. The number of directors representing each member county or city is specified by statute. These districts may levy an annual ad valorem tax and may issue bonds.

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, and approval by the fiscal court(s), and ordinance of each fiscal court. When there is one county participating, the county judge(s)/executive(s) appoint the district board with approval of the fiscal court(s). When there are two or more counties participating, the district board consists of people from each county represented as specified by statute. In circumstances in which 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 unless otherwise specified. A city with a population less than 20,000 with the county in which it is located or with the sanitation district, or any city with a population between 20,000 and 100,000 with the county in which it is located or together with the sanitation district, may establish a joint sewer agency by enacting identical agreements. Once an agency is formed, the legislative body of any city with a population greater than 20,000 but less than 100,000 together with the county where it is located or together with the sanitation district may, 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.

As an alternative to creating a metropolitan sewer district, any city with a population between 20,000 and less 100,000 and the county in which it is located may, by enactment of identical ordinances, establish a joint sewer agency. Any city with a population of less than 20,000 within the county may subsequently, by ordinance, elect to be within the jurisdiction of the joint agency. The establishing ordinance determines the governing body. The legislative body of the city and county fiscal court establish rates and charges for services. Agencies may issue revenue bonds. Any city with a population greater than or equal to 20,000 but less than 100,000 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 Water Commissions

Joint water commissions may be formed by two or more cities to provide an adequate supply of water; 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 issue revenue bonds.

Land Bank Authorities

These authorities are created by an interlocal agreement between any city, county, or local school district, and the state to acquire tax delinquent property to provide housing and industries within a county. The authority governing body consists of one member appointed by each participating government; one 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 a population of less than 200,000. 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.

Metropolitan Sewer Districts

Metropolitan sewer districts may be established by city ordinance to provide joint sewerage services in and around each city with a population equal to or greater than 20,000 and in each county containing a city with a population of 20,000 or more. A seven-member board governs each district (with the exception of counties with a consolidated local government); the city mayor appoints four members and the county judge/executive

appoints three members. The Louisville-Jefferson County Metropolitan Sewer District, created under this legislation, serves a consolidated local government; it has an eight-member board appointed by the mayor.

The district may fix and collect rates for sewer services, and issue revenue bonds. Capital improvements may be financed through the issuance of bonds with front-footage assessments or other assessment methods or tax by the municipality or county, subject to public hearings and ordinance.

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

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 a 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 in Census Bureau statistics. Public libraries established prior to June 13, 1944, are considered as operating under the authority of the 1944 law (refer to the "Subordinate Agencies and Areas" section).

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. A board of directors (consisting of three citizens from each participating county appointed by the fiscal courts) governs each authority. 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 fiscal court approval. The county judge/executive, the mayor of an urban-county, or the chief executive of another government of each participating county appoint the board of directors. All appointments require the approval of the legislative body of the jurisdiction. The districts may levy ad valorem taxes.

Regional Wastewater Commission

The governing body of a member entity owning a wastewater system that wants to form a regional wastewater commission shall adopt a resolution or ordinance electing to participate with other member entities. Upon the adoption of an ordinance or resolution by the governing body of each member entity or a decision by a local, state, or federal agency owning a wastewater system to participate in a commission, a certified copy of each member entity's action shall be filed with the organizing official. The organizing official among the member entities seeking to form a commission shall establish the commission, designating it as a "regional wastewater commission."

Riverport Authorities

One or more cities or counties, with the approval of the state Transportation Cabinet, may create these authorities to establish, maintain, and operate riverport and river navigation facilities and to acquire and develop property to attract river-oriented industry. The creating governments appoint the governing boards. The authorities may issue revenue bonds, and 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 either county or state roads) may be created. Upon voter petition, a public hearing and fiscal court approval, road districts may be established by county ordinance in cities to improve and maintain public roads. A board of directors (appointed by the county judge/executive with fiscal court approval) 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 for the improvement and maintenance of public roads in residential subdivisions located in unincorporated areas of counties following voter petition, a public hearing, and fiscal court approval. A seven-member board of trustees govern the districts: four elected by the residents of the district and three appointed by the county judge with fiscal court approval. Districts may levy an ad valorem tax.

Solid Waste Management Districts

Districts of this type are established by one or more counties by county ordinance after voter petition, a public hearing, and fiscal court approval. The composition of the board of directors is determined by the fiscal court as either, (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 called "garbage and refuse districts."

Transit Authorities

Transit authorities encompassing two or more counties or cities may be established by joint resolution of the participating governments. A board appointed by the participating governments governs each authority. Transit authorities may set fares and other charges, and issue bonds. In addition, the governments served by a transit authority may, with voter approval, levy ad valorem taxes for the benefit of the authority. The Transit Authority of Northern Kentucky (serving the counties of Boone, Campbell, and Kenton) 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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

These districts may acquire, maintain, and operate water facilities and sewage disposal systems. They may also acquire and operate gas distribution systems if the primary supply is within the district or county. After the Public Service Commission of Kentucky finds a need, a district is established by ordinance of the fiscal court after petition of landowners, a public hearing, and fiscal court approval. 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. 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, refer to the "Fire Protection Districts" section.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Kentucky that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

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)—All cities 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 (refer to the "Special District Governments" section for county, city-county, and regional housing authorities).

Nonprofit corporations financing public facilities (county, municipal, school district, special district)—Nonprofit corporations have been established in Kentucky to finance public facilities. Any county, city, school district, or other political subdivision may establish such corporations. 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 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.

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[1, 2, 3, 4, 5, 6, 7, 8]

Agriculture Water Quality Authority

Appalachian/Kentucky Artisans Gateway Center Authority

Area development districts

Bluegrass State Skills Corporation

Covered wooden bridge authorities

Early Childhood Development Authority

Eastern Kentucky Exposition Center Corporation

Governmental Services Center Authority

Louisville and Southern Indiana Bridges Authority

Kentucky Agricultural Finance Corporation

Kentucky Asset/Liability Commission

Kentucky Asset Resolution Corporation

Kentucky Assistive Technology Loan Corporation

Kentucky Authority for Educational Television

Kentucky Center for the Arts Corporation

Kentucky Coal Fields Endowment Authority

Kentucky Council on Postsecondary Education

Kentucky Economic Development Finance Authority

Kentucky Economic Development Partnership

Kentucky Educational Savings Plan Trust

Kentucky Employers' Mutual Insurance Authority

Kentucky Health Care Improvement Authority

Kentucky Higher Education Assistance Authority

Kentucky Higher Education Student Loan Corporation

Kentucky Horse Park Commission

Kentucky Horse Racing Commission-

Kentucky Infrastructure Authority

Kentucky Local Correctional Facilities Construction Authority

Kentucky Lottery Corporation

Kentucky Mountain Regional Recreation Authority

Kentucky Public Transportation Infrastructure Authority

Kentucky River Authority

Kentucky School Facilities Construction Commission

Kentucky Tourism Development Finance Authority

Kentucky Turnpike Authority

Mining and Minerals Trust Fund

Purchase of Agricultural Conservation Easement Corporation (PACE)

Stream Restoration and Mitigation Authorities

County

Air boards or airport authorities (county)

Air pollution control districts

County Buildings commissions

Community improvement districts (in counties containing a city with a population of 3,000 or more)

Cooperative extension service districts (sometimes called "extension districts")

County health boards

District health boards

Drainage corporations

Emergency service boards

Independent district health departments

Industrial development authorities

Mental health taxing districts (county)

Public health taxing districts

Public libraries (single county)

Regional jail authorities

Sanitation districts

Sewer construction districts

Surface water drainage districts

Tourism and convention commissions (county)

Transit authorities (single county)

Municipal

Air boards or airport authorities (city)

Industrial development authorities

Joint park and recreation boards (joint city)

Lexington-Fayette Urban County Health Boards

Louisville-Jefferson City-County Board of Health

Louisville-Jefferson County Regional Airport Authority (formerly Louisville-Jefferson County Air Board)

Management districts (cities of the first class)

Management districts (cities of the home rule class)

Mental health taxing districts (municipal)

Motor vehicle parking authorities (single city and urban county)

Public libraries (cities of the first class)

Public libraries (cities of the home rule class)

Service districts in urban counties

Surface water drainage districts

Tourism and convention commissions (municipal)

Transit authorities (single city)

West End Opportunity Partnership

Joint City-County

Air boards or airport authorities (joint city-county)

City-county health departments

Industrial development authorities

Joint park and recreation boards (joint city-county)

Motor vehicle parking authorities (joint city-county)

Tourism and convention commissions (joint city-county)

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

ENDNOTES

[1] Legislation authorizing the Enterprise Zone Authority of Kentucky was repealed in 2008.

[2] Legislation authorizing the Kentucky Agriculture Resources Development Authority was repealed in 2017.

[3] Legislation authorizing the Kentucky Grain Insurance Corporation was repealed in 2019.

[4] Legislation authorizing the Kentucky Health and Geriatric Authority was repealed in 2020.

[5] Legislation authorizing the Kentucky Nature Preserves Commission was repealed in 2018.

[6] Legislation authorizing the Kentucky Sports Authority was repealed in 2018.

[7] Legislation authorizing the Kentucky Tobacco Settlement Trust Corporation was repealed in 2021.

[8] Legislation authorizing the Northern Kentucky Convention Center Corporation was repealed in 2003.

LOUISIANA

PARISH GOVERNMENTS

In Louisiana, the county governments are legally designated "parish" governments. The entire area of the state is encompassed by parish governments except for the consolidated parish-municipal governments of East Baton Rouge, Lafayette, Orleans, and Terrebonne. 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

Municipal Governments

Municipal governments in Louisiana are the cities (with populations of 5,000 or more), towns (populations of 1,001 to 4,999), and villages (populations of less than 1,000). The Baton Rouge, Lafayette, New Orleans, and Terrebonne parish-municipal consolidated governments are classified as municipal governments and counted as separate governments in U.S. Census Bureau statistics. Minimum population for incorporation is 201. Municipal governments may adopt a home rule charter.

Township Governments

Louisiana has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Louisiana are counted as separate governments in Census Bureau statistics:

- 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 a 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

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. These dependent school systems are not counted as separate governments in Census Bureau statistics.

Other Educational Activities

The Northeast Louisiana Sales Tax District was established by a special act to provide additional funds for school districts and parish purposes by means of a district-wide sales tax not to exceed one percent. It is governed by a board of commissioners composed of the president of the Monroe City School Board and the presidents of the school boards of Caldwell, Catahoula, Concordia, East Carroll, Franklin, Jackson, Lincoln, Madison, Morehouse, Ouachita, Richland, Tensas, Union, and West Carroll Parishes. This district is not counted as a separate government in Census Bureau statistics.

The Lafourche Parish Special Education District 1 was created by special act in 1976. It manages an education and training institution for children and adults with cognitive disabilities. The district has the power to levy property taxes and issue bonds. The district is governed by a board of commissioners. Three commissioners are appointed by the Lafourche Parish Council and two are appointed by the Lafourche Parish School Board. This district is classified as a dependent activity of the parish school district and is not counted as a separate government in Census Bureau statistics.

Louisiana statutes also authorize parish school boards to establish various kinds of subordinate areas or bodies for local school administration: school districts within parishes, school subdistricts, and consolidated school districts. These are not counted as separate governments in Census Bureau statistics.

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 issue revenue bonds. These districts are dependent on the controlling school district and are not counted as separate governments in Census Bureau statistics.

Public school districts may create public benefit corporations to construct or improve school properties. These corporations may issue revenue bonds. These corporations are not counted as separate governments in Census Bureau statistics.

The Special School District is an educational service agency administered by the Louisiana Department of Education established for funding the costs of special education and related services for students enrolled in the special school programs and special schools. The governing authority of the Special School District is the state superintendent. The Special School District is classified as a dependent agency of the state and is not counted as a separate government in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS[1]

Louisiana statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments. These are discussed in detail in the following sections.

Abbeville Film and Visitors Commission District

This district was created by special act to provide economic development to the city of Abbeville. The commission is appointed by the mayor with confirmation by the governing body of the city. The district may, upon voter approval, levy a hotel occupancy tax.

Amite River Basin Drainage and Water Conservation District

This district has been reclassified as a subordinate agency of the state and is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Arena Authorities and Districts (Special Acts)

The Vernon Parish Arena District has been reclassified as a subordinate agency of Vernon Parish and is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 appointed by the governor. The district may fix charges for water; levy property and special taxes; and issue bonds with voter approval.

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.

Cameron Parish Water and Wastewater Board for District Number 1

Cameron Parish Water and Wastewater Board for District Number 1 has been reclassified as a subordinate agency of Cameron Parish and is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. The governing board is called the board of commissioners. The board of 13 members is appointed by the governor from panels submitted by various public and private agencies. The district may fix user charges.

Central Louisiana Regional Infrastructure Beltway Commission

This commission was authorized by special act to construct a transportation and utility corridor to serve the parishes of Grant and Rapides. The commission consists of local and state officials, ex officio, and one representative appointed by the Central Louisiana Chamber of Commerce. The commission may set tolls and other charges, and issue revenue bonds.

Chenault International Airport Authority

The Chennault International Airport Authority was established by joint agreement under a 1986 law. The authority is governed by a board of commissioners, two appointed by Calcasieu Parish; two by the city of Lake Charles; two by the parish school board; and one appointed by a majority vote of the other six appointed members. The authority may receive revenue from the sale or lease of its facilities and, upon voter approval, levy ad valorem taxes and issue bonds.

Community Center Authorities and Districts (Special Acts)

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 cities Sulphur, Westlake, and DeQuincy, and the town of Vinton each appoint one member. The governing authority of Calcasieu Parish appoints three members. The authority may fix and collect service charges. The district was not reported in operation as of June 30, 2022.

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 governing authority of the city and parish of East Baton Rouge). The commission may levy property taxes and issue bonds with voter approval.

Economic Development Districts (Special Acts)

Some districts of this type were created by special acts to encourage economic development. Similar provisions apply to each of these districts. Each is governed by a board of commissioners. All of the boards represent local governments and may also 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 property 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.

Expressway Authorities and Commissions

The Lafayette Metropolitan Expressway 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.

The Ouachita Expressway Authority was created by special act. The board of commissioners consists of two members appointed by the Ouachita Parish Police Jury; two by local chambers of commerce; one by the Ouachita Council of Governments; one by the representative from the fifth congressional district; and three by the state government plus six state senators and representatives serving ex officio. The authority may set fees and tolls and may issue revenue bonds.

Fire Protection Districts (Special Acts)

Two fire protection districts created by special acts of the state legislature are counted as separate governments in Census Bureau statistics. 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 districts may levy ad valorem taxes with voter approval and issue bonds. For more information about fire protection districts (parish or joint parish-municipal) refer to the "Dependent Agencies and Areas" section.

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 agreement specifies the amount of funds to be appropriated and the bonds to be issued by each participating municipality. Public power authorities serving a single municipality are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Juvenile Justice Districts, Detention Center Authorities, and Youth Center Authorities (Special Acts)

Some districts of this type have been created by special acts to provide facilities for the rehabilitation of juvenile offenders. Similar provisions apply to each of these districts.

Each is governed by a board of commissioners or directors that may be appointed by local judges, and district attorneys, parish police jury commissions and sheriffs, local city councils and, in some cases, by Department of Public Safety and Corrections officials. The districts may assess fines on offenders and, upon voter approval, levy ad valorem taxes and issue bonds.

Lafourche Arc Taxing District

This district was established by a special act of legislature to provide services, training, advocacy, and resources to individuals with developmental disabilities. The district is governed by a board of seven commissioners appointed by the governing authority of Lafourche Parish. The board may levy ad valorem taxes after voter approval and receive grants.

Louisiana Energy and Power Authority

This authority was established to provide electric power as needed in the state. Individual municipalities may elect to participate. A board of directors, consisting of one representative from each participating municipality, governs the authority. 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. 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 and resolutions of participating governments. 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 state and local commission members are ex officio. A portion of a statutory tax is earmarked for this commission. The commission may issue bonds.

Neighborhood Improvement Districts (Special Acts)

These districts were created by special acts for security and other purposes. They are governed by boards of commissioners appointed by local and state officials, and appointed or nominated by the local homeowners association. The districts may set fees and special ad valorem taxes, with voter approval. These districts may also be called crime prevention districts or security districts.

Neighborhood improvement districts created by special act (established by a governing body of the parish, lacking fiscal or administrative autonomy, or created pursuant to general law enacted in 2008) are counted as parish or municipal dependent agencies and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

New Orleans Planetarium—Science Center Commission

This commission was created by an act of state legislature. It consists of nine members appointed by the mayor of the City of New Orleans. Four of the members must be public education superintendents for four specified parishes. The commission may fix and collect admission fees.

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 14 members, one appointed by the mayor of Slidell; three by Slidell's city council; one by the board of aldermen of the town of Pearl River; one by the St. Tammany Parish Council; one by the police jury of the St. Tammany Parish; one by the Greater Slidell Area Chamber of Commerce; one by the St. Tammany Parish Tourist and Convention Commission; and four 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 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 that meet certain population requirements. These districts are created by act of state legislature. They are governed by boards of nine commissioners appointed by the governor, with state Senate confirmation, and from nominees put forth 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. Service District 1 and Service District 2 are governed by boards with members appointed by local officials and, in Service District 2, members are also appointed by the district's legislative delegation. The districts may issue both revenue and general obligation bonds, and set and levy a special tax subject to voter approval.

Other parish hospital service districts lack autonomy and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Plaquemines Parish Courthouse District

The Plaquemines Parish Courthouse District is a body politic and corporate created to acquire, construct, or renovate a new or existing courthouse or annex in the parish of Plaquemines. The district is governed by a nine-member board of commissioners with one member appointed by the Plaquemines Parish Council. The district may levy taxes and issue bonds with voter approval.

Port, Harbor, and Terminal Districts (Special Acts)

Some districts of this type have been created by special acts. 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, with the exception of the Port of South Louisiana, which may not levy taxes.

Many districts of this type are not counted as separate governments in Census Bureau statistics. For these districts, title to property used by the districts is vested specifically in the state or is subject to state administrative or fiscal controls. The Plaquemines Port, Harbor, and Terminal District, which is governed by the Parish Commission Council, also is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Recreation and Water Conservation Districts (Special Acts)

Some districts of this type have been created by special acts to provide conservation for agricultural, recreational, commercial, industrial, and sanitary purposes.

These districts may be governed by a board of commissioners appointed by police juries of parishes or municipalities where the district is located or selected by the governor, typically from nominees put forth by the police juries and legislators of the participating parishes. With voter approval, these districts, may levy property taxes and issue bonds. Some of the districts may also levy parcel fees or permit fees for the use of facilities.

Recreation and water conservation districts (also known as reservoir districts) lacking fiscal or administrative autonomy are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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, 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 the participating parishes. The authority may fix fares, rentals, charges, and head and use taxes. The authority may issue revenue bonds.

St. Bernard Parish Arts, Culture, and Entertainment District

This district was authorized by special act. It is governed by a board of 11 commissioners, one each appointed by the governor; lieutenant governor; parish president; parish council; St. Bernard Parish Economic Development Corporation; local chamber of commerce; chancellor of Nunez Community College; and the local school board. Specified congressional members also appoint members. Upon voter approval, the district may set taxes and issue general obligation bonds.

St. Bernard Parish Economic Development Commission

The St. Bernard Economic Development Commission (SBEDCO) promotes industrial development in St. Bernard Parish. It is governed by a board of directors consisting of 20 appointed members. The commission may levy ad valorem taxes and issue general obligation bonds.

St. Landry Road Commissions

Road districts were created by acts of state legislature in districts four, five, six, and 11 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.

Solid Waste Disposal Districts (Special Acts)

The Evangeline Parish Solid Waste Disposal District is governed by a 13-member commission; six commissioners are appointed by the governing authority of Evangeline Parish and seven by the mayors of all municipalities within the parish. The commission may levy ad valorem taxes and, with voter approval, issue bonds.

The St. Landry Parish Solid Waste Disposal District was established by law to provide a waste collection and disposal system for St. Landry Parish. The district is governed by a nine-member board of commissioners appointed by the parish government, various municipalities, and the St. Landry Parish Municipal Association. The district may

levy a property tax and issue bonds with voter approval. The district may receive the proceeds of a parish-wide sales tax upon voter approval.

The South Central Louisiana Solid Waste District is governed by a board consisting of two members from each participating parish; participating municipalities may submit nominees to the parish. The districts may fix and collect fees. With the approval of the voters and the parish governing authorities, the district may levy taxes and issue bonds.

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 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, three appointed by each of the presidents of the governing authorities of Acadia and Vermilion Parishes; three appointed by the governor, with state Senate confirmation; and three each appointed by the Lafayette and St. Landry governing bodies (from a list of nominees submitted by the respective legislative delegations). The secretary of the Department of Children and Family Services also serves as a commissioner on the board. The district may levy and collect taxes; it is permitted to levy any tax 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. This district was not reported in operation as of June 30, 2022.

Teche-Vermilion Fresh Water District

This district was created by a 1969 special act to establish, maintain, and protect a fresh water supply in Bayou Teche and the Vermilion River. It is governed by a board of commissioners, including 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 issue bonds. Tax levies may require voter approval.

Vermilion and Iberia Railroad Development District

This district was formed by a special act to acquire, upgrade, and maintain a rail line in Vermilion and Iberia parishes. It is governed by a board of commissioners, including two members appointed by each parish governing authority, and one member appointed by the Twin Parish Port Commission and the University of Louisiana at Lafayette. The district may levy an ad valorem tax with voter approval, and issue bonds.

Watershed Districts (Special Acts)

Some districts of this type have been created by special acts to provide flood control, water conservation, and water supply facilities. Similar provisions apply to each of these districts.

Each is governed by a board of commissioners appointed by the governing bodies 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.

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 each appointed by the town of Vinton; cities of Sulphur, Westlake, and DeQuincy; Calcasieu Parish; the state House of Representatives; and the state Senate. The authority may fix and collect fees and rentals for its services and facilities.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Louisiana that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to the "Public School Systems" section regarding educational agencies of this nature).

Provisions of the 1974 state Constitution substantially reduced the fiscal and administrative autonomy of districts created by parish or municipal governments leading several districts to be classified as dependent agencies of parish or municipal governments instead of as separate entities. The provisions state that the governing authority of a local government has power over any agency to abolish the agency, and to require prior approval of any charge or tax levied or bond issued by the agency.

Among the subordinate agencies and areas listed below, some represent special taxing areas within the territory of an established government. Some municipal and township governments (in a few states) use this method of financing additional services in limited areas by taxing property. But county or parish governments use it more widely.

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 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 in Census Bureau statistics.

Fire protection districts (parish or joint parish-municipal)—These districts are established by resolution of the parish governing body after a 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 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 by special act to operate port facilities in the Baton Rouge area. It consists of 17 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 Commission (state)—This commission has the authority to maintain and police expressways at locations approved by the state Louisiana Department of Transportation and Development 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. A board of commissioners appointed by the police jury administers each district.

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 are:

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. The Jefferson Parish Housing Authority may levy an ad valorem tax with the approval of the voters and the parish council.

Levee districts (state)—Many levee districts have been created under general law. A board of commissioners appointed by the governor governs each district. Districts created by special act may have board members appointed by state legislators and public utilities. 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; coastal area levee districts; or conservation, drainage, and levee districts.

Louisiana Economic Development and Gaming Corporation (state)—This corporation was created by a special act to control the 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 Corporation (formerly the Louisiana Housing Finance Agency) (state)—This corporation provides financing assistance for the housing needs of low- and moderate-income families, senior citizens, and people with disabilities. The corporation is governed by a board of 11 members, six appointed by the governor; two by the president of the Louisiana Senate; and two by the speaker of the Louisiana House of Representatives plus the state treasurer. The agency may collect fees and charges, and issue bonds.

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 appointed by state and local officials. The district may charge admission fees and charges; levy and collect hotel occupancy taxes; and issue revenue bonds. The district also administers the Louisiana Sports and Entertainment District.

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 also be named crime prevention 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 deepwater 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. The New Orleans Public Belt Railroad (NOPB) serves under the Port Commission of New Orleans and other local industries.

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. 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 issue revenue bonds. If a parish or a municipality is the beneficiary government, the issue of such bonds requires voter approval.

Road districts (parish)—Parish governing authorities may create road districts and sub-road districts. The parish governing authority may abolish a district in its entirety or may change or alter the boundaries thereof. If a district is composed of territory wholly within one parish, the governing authority of that parish is the governing authority of the district. If a district is composed of territory partly within two or more parishes, the governing authorities of those parishes in joint session constitute the governing authority of the district. The districts, upon voter approval, may fix special maintenance taxes and issue bonds.

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. Some sewerage districts may operate under older laws.

Consolidated sewerage districts may be created within a parish from existing parish (refer to the "Sewerage districts outside municipalities" section) 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. They are dependent agencies of the parish government and are not counted as separate governments in Census Bureau statistics. In a few parishes, consolidated sewerage districts have been created by special act.

Municipalities with a population of 1,000 or less 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 a hearing. The police jury appoints the district board of supervisors. The districts may fix and collect fees, and 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[2, 3]

Acadiana Area Human Services District

Allen Parish Reservoir District

Ambulance Service District Commission

Amite River Basin Drainage and Water Conservation 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

Black Bayou Watershed District

Capital Area Human Services District

Ernest N. Morial-New Orleans Exhibition Hall Authority (including New Orleans Public Facility Management, Inc., New Orleans Exhibition Hall Authority Economic Development District)

Florida Parishes Human Services Authority

Fourteenth and Sixteenth Wards Neighborhood Development District

Historic district and landmark commissions (state)

John K. Kelly Grand Bayou Reservoir District (formerly the Black Lake Bayou Recreation and Water Conservation District)

Judicial enforcement districts

Livingston Parish Museum and Cultural Center

Louisiana Agricultural Finance Authority

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

Louisiana International Deep Water Gulf Transfer Terminal Authority

Louisiana Office Building Corporation

Louisiana Recovery Authority

Louisiana Road Home Corporation

Louisiana State Bond Commission

Louisiana Student Financial Assistance Commission

Louisiana Tourism Promotion District

Louisiana Transportation Authority

Louisiana Tuition Trust Authority

Louisiana Utilities Restoration Corporation

Louisiana Workers Compensation Corporation

Mississippi River Bridge Authority

Monroe and Northeast Louisiana Technology and Business Incubation Center

New Orleans Center for Creative Arts

Lakefront Management Authority

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

Greater Krotz Springs Port Commission

Lake Providence Port Commission

Madison Parish Port, Harbor, and Terminal District

Poverty Point Reservoir District

Red River Waterway District

River Region Cancer Screening and Early Detection District

Sabine River Authority, State of Louisiana

Soil and water conservation districts

South Central Louisiana Human Services Authority

Southeast Louisiana Flood Protection Authority-East

Southeast Louisiana Flood Protection Authority-West

Turkey Creek Reservoir District

Twenty-Seventh Judicial District Criminal Justice Commission

Parish[4, 5, 6, 7]

Acadiana Cultural and Entertainment Special District

Agricultural arena authorities

Agricultural industrial boards

Airport authorities (parish)

Airport districts

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 Gaming Revenue District

Calcasieu Parish Interstate Highway Lighting District

Calcasieu Parish Law Library Commission

Cameron Parish Water and Wastewater District Number 1

Capital Area Transit System

Cemetery districts (special acts) (Grant, LaSalle, Rapides, St. Landry, St. Mary, and Sweet Lake-Grand Lake of Cameron Parishes)

Coliseum authorities

Communications districts (911)

Community center and playground districts (special acts)

Community development districts (parish)

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 Jefferson Parish Culture and Recreation District

Economic development districts and authorities (special acts) (East Feliciana, Gentilly, Grant, Iberia, Orleans, and Southwest Ouachita parishes)

Economic development districts in local governmental subdivisions with a populations under 200,000 (parish)

Environmental protection districts

Evangeline-Ville Platte Recreation District

Fire ant abatement districts

Garbage districts

Gas utility districts

Grant Parish Recreation Authority

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 development boards (parish)

Industrial districts

Irrigation districts

Jackson Parish Detention Center Commission

Jefferson Parish Communication District

Jefferson Parish Economic Development and Port District

Jefferson Parish public improvement districts

Jefferson Parish Redevelopment Authority

Joint authorities, commissions, and districts for specified public purposes

Lake Charles Civic Center Authority

Lake Forest Plaza District

Law enforcement districts

Lincoln Parish Detention Center

Lincoln Parish Geographic Information System District

Livingston Parish Law Enforcement District

Local and regional economic development districts (parish)

Mosquito abatement districts

Multiparish juvenile detention home districts

Navigation districts

New community development corporations

Nibletts Bluff Park Commission

Parish library boards of control

Parish school loan fund committees

Parish water and sewer commissions

Plaquemines Parish Courthouse District

Plaquemines Port Harbor and Terminal District

Playground and recreation boards (parish)

Recreation districts

Recreational facilities districts

Redevelopment agencies (parish)

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 public works districts

St. Tammany Parish animal control districts

St. Tammany Parish Environmental Services Commission

St. Tammany Parish Sales Tax District

St. Tammany Parish special recreation districts

Special fire protection districts and subdistricts (parish)

Special taxing districts (East Feliciana, Jefferson, Lincoln, Livingston, and St. Tammany parishes)

Tax increment development corporations (parish)

Terrebonne Parish Detention Center

Tourist commission

Union Parish Detention Center

Vernon Parish Arena District

Vermilion Mosquito Abatement District

Vermilion Parish Hospital Sales Tax District Number 2

Veterans' memorial districts

Waterworks districts (parish)

West Baton Rouge Museum Board

Westmoreland Special District

Workforce investment boards

Zachary Taylor Parkway District

Municipal

Airport authorities (municipal) including Lafayette Airport Commission

Alexandria Central Economic Development District

Alexandria Special Economic Development Taxing District

Alexandria Taxing District

Ambulance service districts (municipal)

Audubon Park Commission

Bio District New Orleans

Bluebonnet Convention Hotel Taxing District

Broussard Environmental Service and Enhancement District

Business improvement districts

Capitol House Taxing District

Central Business District Historic District Landmarks Commission

Community and Historic Preservation District of the City of Abbeville

Community development districts (municipal)

Community improvement agencies (special acts)

Covington (city) public improvement districts

Downtown development districts (special acts)

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 over 13,000 and under 14,000 (municipal)

French Quarter Management District

Grambling Legends Square Taxing District

Greater Baton Rouge Parking Authority

Greater Baton Rouge Water Conservation District

Historic district and landmark commissions (municipality)

Historic preservation districts/historic district commissions

Industrial development boards (municipal)

Joint authorities and districts for special public statistics

Joint sales and use tax commissions

Kenner Assistance District

Lafayette Centre Development District

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 (municipal)

Lutcher-Gramercy General Improvement District

Municipal library boards of control

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 Aviation Board

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 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 Regional Transit Authority

New Orleans Sewerage and Water Board

Old LNB Building Redevelopment District

Opelousas (City of) Special District

Orleans Parish Communications District

Orleans Parish Juvenile Services Financing District

Orleans Parish Law Enforcement District

Ouachita Riverfront Development Commission

Playground and recreation boards (municipal)

Public power authorities

Redevelopment agencies (municipal)

Sewerage Control Commission of East Baton Rouge

Sulphur Industrial Development District

Tacony Restoration District/Authority

Tax increment development corporations (municipal)

Terrebonne Parish Corrections and Rehabilitation Commission

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 (joint parish-municipal)

New Orleans Regional Recycling and Resource Recovery Authority (NORRA)

Waterworks districts (joint parish-municipal)

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

ENDNOTES

[1] Legislation for the Red River, Atchafalaya River, and Bayou Boeuf Gravity Drainage District was repealed in 2018. It was previously classified as a special district government.

[2] Legislation for the Allen Parish Reservoir District was repealed in 2015.

[3] Legislation for the Livingston Parish Museum and Cultural Center was repealed in 2017.

[4] Legislation for the Southeast Regional Airport was repealed in 2014.

[5] Legislation for the Jefferson Parish Human Services Authority was repealed in 2017.

[6] Legislation for the Jackson Parish Industrial District was repealed in 2018.

[7] Legislation for the Beauregard Parish Covered Arena Authority was repealed in 2012.

MAINE

COUNTY GOVERNMENTS

The entire area of the state of Maine is encompassed by county governments. 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 probate court and county jail, the registry of deeds and registry of probate, the provision of county sheriff functions and certain services for unorganized territory within the county such as solid waste management function and maintenance of roads. Some counties own and maintain county airports.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general purpose governments in Maine consist of municipal (city) governments and 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 government services.

About 40 percent of the state, however, has no city or town government. Gores, Indian reservations, and unorganized or unincorporated territories exist outside the areas of cities, towns, and plantations. Most governmental services in these areas, which are not provided by county governments, are provided by the state. Village corporations are classified as special district governments in U.S. Census Bureau statistics (refer to the "Special District Governments" section).

Municipal Governments

The term "municipality" applies only to cities in Maine as defined in Census Bureau statistics. Cities are created by special legislation. Under home rule, however, cities may draft their own charters on petition of voters and after an election. Towns and plantations, to which the term "municipalities" is generally applied by Maine statutes, are classified as town governments rather than municipal governments in Census Bureau statistics.

Town or Township Governments

Although they have the same legally authorized powers as cities, the towns and plantations in Maine are classified as town governments in Census Bureau statistics. The town executive body is known as the select board and the plantation executive body as 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

School District Governments

Only the following types of school districts in Maine are counted as separate governments in Census Bureau statistics:

- School administrative districts.
- Regional school units.
- Community school districts
- Incorporated school districts.
- Interstate school districts.
- Career and technical education regions.
- Tribal school committees.

School administrative districts, which serve two or more participating cities, towns, or plantations, that were established prior to June 7, 2007, and have not been reorganized into a regional school unit, may continue to function but no new districts may be established. An elected board of directors governs each school administrative district. The board submits an annual budget, including ad valorem tax levies for participating municipalities, for approval by voters. The districts also may issue bonds after voter approval.

The residents of two or more school administrative units may request to reorganize and consolidate as a regional school unit with the commissioner of education. The participating school administrative units must hold public meetings and submit a reorganization plan for voter approval. Regional school units must provide kindergarten through grade 12 education and may not serve fewer than 2,500 students, with a few exceptions.[1] Each regional school unit is governed by a board of directors. The board composition and manner of selection is determined at a joint meeting of participating areas. District budgets, including ad valorem assessments, must be approved by voters. Costs are shared among all municipalities and towns within the regional school unit. Bonds issued for school construction require voter approval.

Community school districts are school administrative units formed, upon voter approval, between two or more

participating cities, towns, or plantations, and operate 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, but districts providing kindergarten and grades 1 through 12, inclusive, must elect the members. A community school district may elect to authorize the district school committee to perform the functions of the district board of trustees. The district school committee determines district tax requirements, subject to voter approval, to be collected by the participating cities, towns, and plantations. District budgets must be presented to and approved by voters. The committee may issue bonds. No new community school districts may be established after June 7, 2007.

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 in one or more school districts in both Maine and New Hampshire. Districts require approval from each state board of education and adoption by member school districts. The districts are governed by an elected board where the composition is determined in the articles of the creating agreement. They may issue bonds, with approval, and make special assessments.

Career and technical education regions were established by state law with approval of the commissioner of education to provide vocational education. The regions are governed by cooperative boards and the composition and selection method of each board is determined by the participating school boards. The cooperative boards have the power to issue bonds subject to referendum. The budget of a district is subject to public hearing and requires voter approval.

Tribal school committees created by the Passamaquoddy Tribe and the Penobscot Nation 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

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 as dependent agencies of city or town governments and are not counted as separate governments in Census Bureau statistics. Although these school systems are governed by elected school committees, their fiscal needs are provided by the city and town governments they serve.

The schools in unorganized territory are operated and maintained by the state Department of Education.

Two or more school administrative units in existence as of July 1, 2009, may form a regional education cooperative by entering into a cooperative agreement and filing an application with the commissioner of education. Regional education cooperatives allow member units to share the responsibilities and costs of functions and services specified in the creating agreement. A cooperative board consisting of one school member from each participating unit governs the cooperative. Participating units share costs in accordance with the creating agreement.

Other Educational Activities

Two or more school administrative units may form an alternative organizational structure through an interlocal agreement and approval by the commissioner of education and voters. Alternative organizational structures are primarily formed to consolidate administrative services of member units. The participating school administrative units are recognized as discrete units and these structures are not counted as separate governments in Census Bureau statistics.

Maine law provides for school unions formerly known as supervisory unions. School unions are composed of school administrative units joined for the purpose of providing joint administrative services including a joint superintendent. These unions are joint educational service agencies of the public school systems they serve and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Career and technical education centers, which provide vocational education to secondary students and middle school students, are dependent activities of the participating school districts and school systems and are not counted as separate governments in Census Bureau statistics.

School administrative units that do not maintain any one or more of the grades from kindergarten through grade 12 may contract with other schools, both public and private, to educate their students. Contracts must be filed with the commissioner of education and may include additional requirements. The commissioner of education must also approve contracts with private schools. 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 and the private schools. Joint committees are classified as dependent activities of the administering school units and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Maine statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail below. The term "municipality," as used in the following descriptions, refers to cities, towns, and plantations.

Airport Authorities

A general law authorizes one or more municipalities or counties, or combinations of municipalities and counties, to create airport authorities upon referendum and with approval by the Federal Aviation Administration. This law has no effect on prior special acts that created airport authorities. A board of directors governs each authority and the creating charter specifies the composition of the board and the manner of selection of the directors. The authorities may set and impose fees and may, with voter approval, issue revenue and general obligation bonds.

Capital Riverfront Improvement District

This district was authorized by special act and created in 1999 upon an act of the governing body of the city of Augusta. The district was charged with development of a riverfront 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 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.

Central Aroostook County Emergency Medical Services Authority

This authority is established to facilitate the provision of emergency medical services to the residents of Mars Hill, Bridgewater, and Blaine. Members of the board are appointed to 2-year terms. The members may be reappointed at the pleasure of the appointing authority. Debts incurred by the authority do not directly, indirectly, or contingently obligate the state to levy or to pledge any form of taxation or to make any appropriation for their payment.

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 based on their assessed valuation.

Hospital Districts

These districts are authorized by special act and subject to local referendum. 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 on its own initiative or upon voter petition. 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 commissioned by special act and established after voter approval in participating cities, towns, and plantations in Kennebec and Somerset Counties. The authority is governed by a general assembly consisting of at least one member appointed by the municipal officers of each of the participating cities, towns, and plantations plus additional members from areas based on total aggregate state valuation. An executive board is selected from among the general assembly members to handle daily functions of the authority when the assembly is adjourned. The authority may set taxes and, with voter approval, issue general obligation bonds.

Kennebec Valley Gas District

The Kennebec Valley Gas District was created to assist and help coordinate with the provision of natural gas from third-party suppliers or distributors of natural gas to the citizens, organizations, and businesses of the district. The

district assists in aggregating customers for the purpose of procuring natural gas supply to customers within the district who elect to participate in such aggregation. The board of directors is composed of no more than seven appointed directors. A board of directors manages all the affairs of the district.

Joint Exercise of Powers Boards

Any two public agencies in the state or any adjoining state, including municipalities, counties, and school administrative units, may create an agreement to exercise powers jointly and 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 detailed in the creating agreement.

Lewiston-Auburn Water Pollution Control Authority

This authority was authorized by a special act in 1967. It is administered by a board of directors consisting of the director of the Lewiston Department of Public Works; the Lewiston city administrator; the president of the Auburn Sewerage District trustees; the superintendent of the Auburn Sewerage District; the Auburn city manager; an Auburn employee designated by the city manager; and an employee of Lewiston designated by the city administrator. 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 appoint a member, the governor appoints one member, and the director of the governor's Energy Office serves ex officio. The agency may fix rents, rates, and other charges and may issue revenue bonds.

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 tribal power districts.

Port Districts

Port districts are 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 a 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Sanitary Districts or Sewer Districts

The establishment of sanitary districts may be initiated by petition or referendum by the municipal officers of one or more municipalities or residents of an unorganized territory. Districts are established after approval of the application by the state Board of Environmental Protection and after a public hearing and voter approval. An elected board of trustees governs each district. Sanitary districts may collect rates and charges, levy benefit assessments, and issue bonds. Community sanitary districts operate under similar provisions.

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 like those for sanitary districts.

Soil and Water Conservation Districts

These districts may be formed by the state Bureau 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 Bureau of Agriculture, Food, and Rural Resources and three are

elected. The districts may require contributions from landowners for services.

Southern Aroostook County Emergency Medical Services Authority

This authority is established to provide emergency medical services to the residents of the towns of Amity, Hammond, Hodgdon, Linneus, Littleton, Ludlow, Merrill, Monticello, and Smyrna. The members of the board are appointed to 2-year terms, except that one of the initial members from each municipality is appointed for a term of 3 years.

Transportation Authorities and Districts

A general law permits two or more municipalities to establish a 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 participating 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 and the town of Falmouth, 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 ten elected directors governs the district plus one director appointed by the city of Portland and one director appointed by the commissioner of the Maine Department of Transportation. The district may fix tolls and issue revenue bonds.

Districts serving only one city or town are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Transportation Corridor Districts

The district purpose is for the funding public transportation and serving accessibility needs, including passenger rail, ferry, bus, bicycle, and pedestrian facilities and routes, and promoting economic development at transportation station areas and in downtown areas.

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 a 2001 special act. The authority is governed by a board of directors appointed by the governing bodies of member cities and towns and one member appointed by the Washington county commissioners to represent the unorganized areas. 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 and referendum. The Standard Water District Enabling Act of 1996 recommends conformity in the authorizing legislation for water districts formed after January 1, 2007. Each district is governed by a board of trustees that may be elected or appointed as determined in the creating charter. The districts may set rates and issue bonds. Voter approval of the level of debt authorization may be required as the result of voter petition. Bonds of $150,000 or more require voter approval. Some of the districts may levy special assessments. Several districts of this type are named "utilities districts" or "water and electric districts."

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Maine that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section 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 which includes 12 members and one commissioner from the Maine Department of the Secretary of State are appointed by the governor subject to confirmation by the state Senate. The authority may issue revenue bonds after a hearing and subject to the approval of the Maine Finance Authority, and set and collect fees, charges, and rents. The Office of the State Treasurer 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, but requires federal approval. 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 within the geographical boundaries of Loring Air Force Base (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 state treasurer and the superintendent of financial institutions serving ex officio 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, nine of whom are appointed by the governor plus the state treasurer serving ex officio. 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 of directors 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, after a hearing and with approval of municipal officers, issue revenue bonds. The sponsoring government may levy taxes and issue bonds on its behalf.

The Portland Development Commission 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

Baxter State Park Authority

ConnectME Authority

Finance Authority of Maine (FAME)

Jobs for Maine's Graduates

Maine Children's Trust Incorporated

Maine Connectivity Authority

Maine Criminal Justice Academy

Maine Development Foundation

Maine Economic Growth Council

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 Redevelopment Land Bank Authority

Maine Rural Development Authority

Maine School of Science and Mathematics

Maine Space Corporation

Maine Technology Institute

Midcoast Regional Redevelopment Authority

Northern Maine Transmission Corporation

Northern New England Passenger Rail Authority

Public health districts

Washington County Development Authority

County

Land bank authorities (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

Land bank authorities (municipal)

Mosquito management districts

Municipal development districts

Primary assessing districts

Refuse disposal districts (single city)

Transportation districts (single city)

Town

Bethel Airport Authority

Capital improvement districts

Conservation commissions

Energy commissions

Municipal development districts

Norridgewock Airport Authority

Northern Aroostook Regional 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 classified as governments in Census Bureau statistics: gores, surpluses, islands, and townships.

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

ENDNOTE

[1] Legislation authorizing Regional Education Cooperatives was repealed in 2017. Prior to that date, they were classified as dependent public school systems.

MARYLAND

COUNTY GOVERNMENTS

The entire state is encompassed by county governments, with the exception of the city of Baltimore. Baltimore is an independent city outside the area of any county and is counted as a municipal government. Baltimore County is a county government but it does not include Baltimore. Many 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. Some counties operate under a special code option, but their governing bodies are still designated as boards of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

The municipal governments in Maryland are the cities, towns, and villages. There are no differences between city and town governments that would affect their classification in U.S. Census Bureau statistics. All municipal governments in Maryland, except the city of Baltimore, have been treated as a single class in state legislation since 1955. Incorporation as a municipality requires a minimum population of 300. There are 20 municipalities with populations under 300 that were created prior to 1955. Municipalities operate under home rule.

Some "villages" in Montgomery County were formed as special taxing units. These are counted as special district governments rather than as municipal governments in Census Bureau statistics (refer to the "Special District Governments" section).

Township Governments

Maryland has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

Maryland has no independent school district governments.

DEPENDENT PUBLIC SCHOOL SYSTEMS

In Maryland, the local public school systems are not counted as separate governments in Census Bureau statistics. 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.

A county board of education, whose members are elected or appointed by the governor, administers the county schools.

County school fiscal requirements are determined and provided for by the county governing body. The county school systems are classified as dependent agencies of the county government and are not counted as separate governments in Census Bureau statistics.

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 classified as a dependent agency of the city of Baltimore and is not counted as a separate government in Census Bureau statistics.

Most community colleges in Maryland are classified as dependent on the county governments they serve and are not counted as separate governments in Census Bureau statistics. Community colleges are governed by a board of trustees appointed by the governor, either with consent of the state Senate or on the 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 college's fiscal requirements 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 board's nature and funding arrangements. As of June 30, 2022, no joint agreements under this provision existed.

SPECIAL DISTRICT GOVERNMENTS

Maryland statutes authorize the creation of a variety of special districts or authorities, which are counted as separate governments in Census Bureau statistics. 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.

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 upon petition of landowners. The county commissions appoint the boards of drainage commissioners. The boards may issue bonds and levy special benefit assessments. As of June 30, 2022, no drainage districts had been established under this law.

Public Drainage Associations—These associations may be organized by the board of county commissioners upon petition of the landowners after a public hearing. An elected board of managers governs each association. Public drainage associations may levy special benefit taxes and issue bonds.

Storm drainage districts—These districts may be established by local law in charter and code home rule counties. Financial provisions governing storm drainage districts vary according to terms of the local legislation.

Tax ditches (drainage)—Legislation authorizing these districts was repealed in 1941 but tax ditches in operation in 1941 are permitted to continue. Drainage ditches are established by the board of county commissioners upon 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Northeast Maryland Waste Disposal Authority

This authority was created by special act to provide resource recovery facilities. Its board consists of one member representing each member county and the city of Baltimore, appointed by the governor from lists submitted by counties and approved by their 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.

Public Watershed Associations

These associations provide watershed protection, water conservation, drainage, recreation, flood control, and soil conservation. The county governing body or the mayor and Baltimore City Council may establish these associations upon petition of landowners and after public hearing. An elected board of directors governs each association. The board may issue bonds and may levy assessments on benefited land.

Soil Conservation Districts

These districts are created by the state soil conservation committee upon 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, 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 street, 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, Ellerslie Special Tax 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 in Census Bureau statistics. 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 in Census Bureau statistics. 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 county's approval. The Oakmont Special Tax District and Village of Drummond Special Taxing Area may issue bonds.

For special tax districts in these counties and others that are not counted as separate governments in Census Bureau statistics, refer to the "Subordinate Agencies and Areas" section.

Upper Potomac River Commission

This commission was established by special act to reduce pollution in the Potomac River by providing facilities for the treatment and disposal of sewage and industrial wastes. 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. The commission may issue revenue bonds, and fix and collect fees for pollution control facilities.

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.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Maryland that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections that follow (refer to the "Public School Systems" section regarding educational agencies of this nature).

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—eight 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 and planning services in Montgomery and Prince George's counties. It was created by special act. The governing body consists of 10 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. The commission also acts as the governing body for the Maryland-Washington Metropolitan District and the Maryland Washington Regional District which 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 state 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[1]

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 and Resource Based Industry Development Corporation

Maryland Agricultural Land Preservation Foundation

Maryland Clean Energy Center

Maryland Deposit Insurance Fund Corporation

Maryland Economic Development Corporation

Maryland Environmental Service

Maryland Food Center Authority

Maryland Heritage Areas 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

Maryland Technology Development Corporation

Regional Additive Manufacturing Partnership of Maryland

Seafood Marketing and Aquaculture Development Program

County

Allegany County Transit Authority

Anne Arundel County Recreational Facilities Revenue Authority

Baltimore County Metropolitan District

Baltimore County Revenue Authority

Baltimore County revitalization districts

Battery Park tax area (Montgomery County)

Bedford Road Fire Taxing Area (Allegany County)

Bowling Green Fire Taxing Area (Allegany County)

Calvert County Economic Development Authority

Commercial district management authorities

County library boards

Crofton Special Community Benefit District (Anne Arundel County)

Crystal Beach Manor Special Taxing District (Cecil County)

Electric lighting districts

Erosion Control 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)

Land bank authorities (County)

LaVale Fire Taxing Area (Allegany County)

LaVale Rescue Taxing Area (Allegany County)

Maryland-Potomac Water Authority (joint state-county)

Montgomery County Fire Tax District

Montgomery County Recreation District

Montgomery County Revenue Authority

Montgomery County Suburban District

Noise abatement districts (Montgomery County)

Octoraro Lakes Special Taxing District (Cecil County)

Parking authorities (Montgomery and Prince George's Counties)

Parking lot districts (Montgomery County)

Prince George's County Redevelopment Authority

Prince George's County Revenue Authority

Resilience authorities

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

Special improvement districts (Prince George's County)

Special taxing areas for public transportation

Special taxing districts

Special taxing districts in home-rule counties

Urban district corporations (Montgomery County)

Urban districts (Montgomery County)

Washington County Museum of Fine Arts

Washington Suburban Transit District

Water and/or sewer authorities

Waterways improvement districts

Wicomico Urban Services Commission

Municipal

Baltimore City Child First Special Authority

Baltimore Civic Center Commission

Baltimore Community Lending

Community Benefits districts (Baltimore City)

Drainage districts (Takoma Park)

Enoch Pratt Free Library (Baltimore)

Historic districts

Industrial development authorities (municipal)

Land bank authorities (Municipal)

Lexington Market Authority (Baltimore)

Parking authorities (Baltimore)

Resilience authorities

Special taxing districts created by municipalities in home-rule counties

Urban renewal agencies

Urban renewal authorities for slum clearance

Water and/or sewer authorities

Waterways improvement districts

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

ENDNOTE

[1] The law authorizing Southern Maryland Higher Education Center was repealed in 2019.

MASSACHUSETTS

COUNTY GOVERNMENTS

Massachusetts has five county areas with governments that are counted as county governments in U.S. Census Bureau statistics: Barnstable, Bristol, Dukes, Norfolk, and Plymouth Counties. For all county governments, except Barnstable County, the governing body is called the board of county commissioners. Barnstable County operates as the Cape Cod Regional Government under a home rule charter; it is governed by a board of regional commissioners. The other county governments have the option to choose a home rule charter.

County governments perform limited functions including provisions of jails and other correctional institutions, recording of deeds, and courthouses. The county may also maintain agricultural schools (refer to the "Public School Systems" section) and hospitals. Barnstable County may perform additional functions under its home rule charter.

Suffolk County encompasses an area larger than the city of Boston, but it is substantially consolidated with the city of Boston for governmental purposes. The combined city and county government is counted as a municipal government rather than a county government in Census Bureau statistics. The cities of Chelsea and Revere and the town of Winthrop are also counted as separate governments within the area of Suffolk County in Census Bureau statistics.

The area and the governing body of Nantucket County are identical to those of the town of Nantucket; the town selectmen serve as county commissioners. Nantucket is counted as a town government rather than as a county government in Census Bureau statistics.

The remainder of the state consists of county areas with no county governments. The state provides county-type functions in these areas. These areas continue to serve as political districts for election purposes.

In the county areas with no county government, some of the county governments have been officially abolished. The cities and towns in the abolished counties may jointly charter a regional council of governments. These councils are counted as special districts rather than county governments in Census Bureau statistics (refer to the "Special District Governments" section).

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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

The entire area of the state is covered by cities and towns. The term "municipality," as defined in Census Bureau statistics, applies only to cities in Massachusetts. Towns, treated as municipalities in Massachusetts statutes, are counted as towns rather than municipal governments in Census Bureau statistics (refer to the "Town or Township Governments" section).

Cities are established by special acts of the general court. The minimum population requirement for incorporation as a city is 12,000. Cities may adopt home rule charters or one of several standard charters. Cities may be governed by a council or board of aldermen, and may have a mayor, a city manager, or both.

Town or Township Governments

The entire area of the state of Massachusetts is encompassed by town governments except for areas located within the boundaries of cities. Although their legally authorized powers are the same as those of cities, units in Massachusetts designated as "towns" are counted in as a separate type of government in Census Bureau statistics. The town executive body is known as a board of selectmen. Most towns have either an open town meeting or a representative town meeting form of government. Massachusetts towns may adopt home rule charters.

PUBLIC SCHOOL SYSTEMS

School District Governments

Only the following types of school districts in Massachusetts are counted as separate governments in Census Bureau statistics:

- 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

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.

Systems dependent on state government:[1]

- Lawrence School System.

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. Bristol and Norfolk Counties are the only counties that operate schools of this type. County agricultural schools are classified as dependent agencies of county governments and are not counted as separate governments in Census Bureau statistics.

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 in as dependent agencies of city or town governments and are not counted as separate governments in Census Bureau statistics. The city of Quincy operates the only junior college in Massachusetts established by a city. Quincy College is classified as a dependent agency of the city and is not counted as a separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section). Massachusetts statutes state that no junior colleges may be established after January 1, 1959.

Lawrence school system is classified as a dependent public school system. A board appointed by the Massachusetts Board of Elementary and Secondary Education has managed the school system since 2011.

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 they serve and are not counted as separate governments in Census Bureau statistics.

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.

SPECIAL DISTRICT GOVERNMENTS

Massachusetts statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail below.

Burncoat Pond Watershed District

This district was created by a 1998 special act and a landowner referendum. It is governed by a management committee consisting of three elected members; one selectman from towns of Spencer and Leicester serving ex officio; and one member appointed by the Massachusetts Audubon Society for as long as the society owns property in the district. Districts may issue bonds. The property owners set assessments collected by the district.

Conservation Districts

Conservation districts are created by the state Commission for Conservation of Soil, Water, and Related Resources upon landowner petition and after a public hearing. An elected board of five to seven supervisors governs each district. The districts may require contributions from benefitted landowners and, with approval of the state conservation commission, establish fees.

Council of Governments

In county areas where the county government has been abolished, the cities and towns may jointly charter a regional council of governments. The charter is binding in those communities where a majority of voters in the city or town approve it. The councils provide a variety of services including public safety, housing, tourism, health, education, sewer, fire protection, solid waste, and transportation. The charter specifies the composition and manner of selecting council members. 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 infrastructure or development for commercial, industrial, or research facilities.

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 special acts that require plan approval by the creating government are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Fire and/or Water Districts

Fire and/or water districts have been individually established by special acts, subject to a 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 and charges and, with voter approval, set taxes. Some districts may also issue bonds with voter approval.

Fire districts also may be created under a general law in towns with at least 500 inhabitants by the board of selectmen upon petition and after a 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 a 1994 special act for preservation and recreation projects for Goose Pond in the towns of Lee and Tyringham, after a referendum. The district is governed by a prudential committee consisting of three elected members, plus one member from each board of selectmen of the towns of Lee and Tyringham, serving ex officio. The board also has nonvoting members representing federal, state, local, and private interests. The district may levy assessments and issue bonds with voter approval.

Housing Authorities

A general law in Massachusetts provides for the creation of housing authorities in cities and towns upon determination of the respective municipal officers. Each authority's governing body has five members: one appointed by the state Department of Housing and Community Development, and the other four appointed by the city mayor with approval of the city council (in cities) or elected (in towns). The authorities may fix rates, rents, and charges for the use of facilities, and issue bonds. An authority may also include an operating agency known as an urban renewal agency. 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 approval of the respective municipal officers and the state Department of Housing and Community Development. A regional housing authority has 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 and by the state Department of Housing and Community Development. 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. They may be established by vote of the Town Meeting in towns with at least 1,000 inhabitants. An elected prudential committee and clerk governs each district. The district may set ad valorem taxes.

Joint Powers Authorities

Two or more cities or towns may enter an agreement to create a joint power authority. They are governed by the board of directors representing each participating government. The agreement specifies the scope of activity, manner of funding, and delegated powers. The board of directors may borrow money and apply for state, federal or corporate grants or contracts.

Lynn Water and Sewer Commission

This commission was created by a 1982 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; two members appointed by the city council; and 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 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 12 members: seven elected by member cities and towns from among their respective managers of municipal lighting and members of their municipal light boards; two appointed by the governor; and three directors

appointed by the towns of Hampden, Ludlow, and Wilbraham. 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

Under a 1992 law, model water and sewer commissions may be created in any city or town with 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 may also be formed under this law by cities, towns, or existing water commissions; such creations may be ratified by state special acts.

Water and sewer commissions created under a separate 1967 general law lack autonomy and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Municipal Lighting Plant Cooperatives

Municipal lighting plant cooperatives provide electric power and energy-related services. A board of three or more directors are elected by and from the members of the cooperative. Any number of municipal lighting plants may associate themselves together and with other public corporations, established under Massachusetts or other state or federal laws, as a municipal lighting plant cooperative. These cooperatives may fix rates, fees, rentals, or charges, and may issue revenue bonds.

Regional Public Safety Communications and Dispatch Center for the Towns of Cohasset, Hingham, Hull, and Norwell

These centers were created by a 2010 special act establishing regional public safety communications dispatch centers to provide emergency police, fire, and medical services. These districts are governed by boards of directors consisting of appointees from the participating towns. They may borrow money and accept grants as well as appropriations from member towns.

Regional Refuse Disposal Districts

General law authorizes cities and towns to establish regional refuse disposal districts through an agreement by the city council or during a town meeting after a referendum. A committee, selected by agreement between member cities and towns, governs each regional refuse disposal district. The creating agreement specifies how refuse facilities should be constructed, maintained, and operated. 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 Transit Authorities

Specified combinations of cities or towns may establish a regional transit authority to provide, operate, and maintain transit service, facilities, and equipment. 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 charges, leases, rates, and fares, and issue bonds.

Restoration/Preservation Districts

Several districts have been created by special acts for lake preservation and for recreation projects. These districts are governed by boards elected by property owners; some may include town and state officials. The districts may levy special assessments and issue bonds.

Road Maintenance Districts

The Sherwood Forest Road Maintenance District, Sherwood Greens Road Improvement and Maintenance District, and the Becket Woods Road and Maintenance District were created by special acts, followed by a referendum of the property owners, to repair and maintain designated roads in the town of Becket. Each is governed by a prudential committee elected by property owners. Each may set ad valorem taxes with voter approval. The Becket Woods and Sherwood Greens districts may, with voter approval, 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 their 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. The MFN Regional Wastewater District is also an exception with a board composed of appointed members from the participating towns of Mansfield, Foxborough, and Norton, plus an additional member appointed by the board itself. These districts determine their fiscal requirements and the amount each participating government must contribute.

Transportation Area

A single city or town, or two or more cities or towns may, after a local referendum and a public hearing, 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.

Upper Cape Regional Water Supply Cooperative

This cooperative was authorized by a 2000 special act to provide supplementary water supply. The town of Falmouth and the water districts of Bourne, Mashpee, and Sandwich were permitted to create and participate in this cooperative after a referendum. 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 and, with the approval of two-thirds of the participating entities, issue bonds and levy assessments against the participating entities.

Water Pollution Abatement Districts

General law provides that water pollution abatement districts may be established by the state division of water pollution control and with the approval of the water resources commission in one or more cities or towns, after a local referendum. Districts are governed by a commission consisting 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 a population of more than 20,000 but fewer than 50,000, and two additional members appointed if the city or town has a population of more than 50,000. 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.

Whitin Reservoir Water District

This district was created by a 2008 special act to protect water sources in the town of Douglas after a meeting of landowners and a referendum. The district is governed by a management committee elected by property owners plus one member appointed from the Douglas Board of Selectmen. The district may set assessments with property owner approval, and issue bonds.

Woburn Golf and Ski Authority

This authority was created by a 1968 special act and referendum to establish and operate golf and ski facilities in a portion of the city of Woburn. A board of directors, consisting of nine members appointed by the mayor of Woburn with the approval of the city council, governs the authority. The authority may fix and collect rates and fees, and issue revenue bonds.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Massachusetts that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Building authorities (state)—The Massachusetts State Colleges Building Authority and the University of Massachusetts Building Authority were both 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. These agencies may issue bonds to be financed by fees, charges, and rental income from properties constructed and leased.

Massachusetts Convention Center Authority (state)—This authority was created by a 1982 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 appointed by the governor and two appointed by the mayor of Boston, plus the secretary of Administration and Finance and the collector-treasurer of the city of Boston, serving ex officio. The authority may fix rates, fees, and charges, and issue revenue bonds.

Massachusetts Home Mortgage Finance Agency (state)—This agency was created by a 1974 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, also known as MassHousing, was created by a 1974 act of the General Court to finance the construction and the rehabilitation of low- and moderate-income housing. The agency is governed by a board

of nine members, seven of whom are appointed by the governor, plus the secretary of housing and community development and the secretary of administration and finance, both serving ex officio. The agency may make mortgage loans; fix fees, charges, and rents; set interest rates; and issue revenue bonds.

Massachusetts Port Authority (state)—This authority, also known as MassPort, 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 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 two appointed by the governor; three appointed by the mayor of Boston; one appointed by the mayor of Quincy; one appointed by the president of Winthrop; and three selected by an advisory board representing local governments in the area, plus the secretary of the Executive Office of Energy and Environmental Affairs serving ex officio. The authority may impose charges, fees, and rates; may specify the amounts to be assessed by 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. Municipal light boards may consist of three or five elected or appointed members. 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 once a need is established. If there is a local housing authority in the city or town, the local housing authority must give consent before this type of authority may be established. A five-member board administers each redevelopment authority; four members are appointed by the mayor or the city manager (in cities) or elected (in towns) and one member appointed by the state Department of Housing and Community Development. Redevelopment authorities may issue bonds and collect rental fees.

Other examples include:

State

Commonwealth Corporation

Commonwealth Health Insurance Connector Authority

Community Economic Development Assistance Corporation

Government Center Commission

Health districts

Lampson Brook Farm Board

Massachusetts Bay Transportation Authority

Massachusetts College Student Loan Authority

Massachusetts Commonwealth Zoological Corporation

Massachusetts Corporation for Educational Telecommunications

Massachusetts Development Finance Agency (MassDevelopment)

Massachusetts Growth Capital Corporation

Massachusetts Housing Partnership Fund

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

Metropolitan air pollution control districts

Pollution Liability Reinsurance Corporation

Quinebaug and Shetucket Rivers Valley Heritage District and Commission

Route 3 North Transportation Improvements Association

South Boston Community Development Foundation

Woods Hole, Martha's Vineyard, and Nantucket Steamship Authority

County

Cape Cod Commission Chapter

The Cape Vineyard Electric Cooperative

Municipal[2]

Airport commissions

Beverly Harbor Management Authority

Boston Water and Sewer Commission

Cambridge Public Health Commission (also known as Cambridge Health Alliance)

Conservation commissions

Cultural districts

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

Hospitals for chronic disease

Industrial development financing authorities

Newburyport Water and Sewer Commission

Park and recreation commissions (special acts)

Park commissioner boards

Park and recreation commissions (special act)

Parking authorities (special acts)

Public beach districts

Quincy College Regional

Regional health districts

Revere and Son Heritage Trust Corporation

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 commissioner boards

Conservation commissions

Cultural districts

Drinking water protection districts

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 (Countryside Healthcare of Milford)

Groton Country Club Authority

Harvard Wastewater Management District Commission

Historic districts

Hospitals for chronic diseases

Industrial development financing authorities

Industrial sewer districts (special acts)

Kingston Sewer Commission

Land banks (special acts)

Lexington Housing Assistance Board, Inc.

Marion Open Space Acquisition Commission

Park and recreation commissions (special acts)

Park commissioners boards

Parking commissions and authorities (special acts)

Provincetown Pier Corporation

Public beach districts

Regional health districts

Road and sewer commissions

Rockland Sewer Commission

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 and 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.

ENDNOTES

[1] The legislation authorizing independent agricultural and technical schools was repealed in 2004. A successor school district, the Essex North Shore Agricultural and Technical School, replaced them in 2010.

[2] The legislation authorizing the Holyoke geriatric district was repealed in 2015.

MICHIGAN

COUNTY GOVERNMENTS

The entire area of the state of Michigan is encompassed by county governments. 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

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

Municipal Governments

Cities are organized as special charter, fourth class, or home rule. Mackinac Island is the only remaining special charter city. Existing fourth-class cities may adopt a home rule charter or continue to operate under general law. Unincorporated territory with a population between 750 and 2,000 and a density of 500 persons per square mile may be incorporated as a home rule city. Villages that meet population requirements may reincorporate as cities.

Villages operate under either home rule charters or general law. Villages are included within township governments; that is, villagers participate in township affairs and pay township taxes in addition to having their own village government. Villages are organized primarily to establish local regulatory ordinances and to provide utilities and other local services such as fire and police protection and public works. Villages must have a minimum population of 150 and a density of 100 people per square mile to incorporate as home rule.

Township Governments

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. Some Michigan statutes apply the term "municipality" to township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Michigan are counted as separate governments in U.S. Census Bureau statistics:

- First class school districts.
- General powers school districts.
- Local act school districts.
- Community school districts.
- Community college districts.

First class school districts have at least 100,000 students; local act school districts are created by special act of the legislature; and all other school districts are general powers school districts. The governing body of a first class school district or general powers school district is an elected board of education. The school districts may issue bonds some of which require voter approval. Local act school districts operate under similar provisions.

Community and general powers school districts have similar powers but the former can also designate a transition manager and is subject to financial oversight by the Detroit Financial Review Commission. Created as a community school district in 2016, the Detroit Public Schools Community District provides K–12 instruction while the Detroit Public School District is used solely for debt repayment. An elected seven-member governing board and appointed superintendent govern the community district, which cannot levy taxes or issue bonds.

Community college districts may be formed by counties, school districts, or intermediate school districts (refer to "Other Education Activities" section). Community college districts also may be formed upon voter petition. An elected board of trustees administers each district. The boards are authorized to levy taxes up to limits approved by the voters and, with voter approval, to issue bonds.

Dependent Public School Systems

There are no dependent public school systems in Michigan.

Other Educational Activities

Intermediate school districts provide vocational education, special education, and other services for participating school districts. Each district is governed by a board composed of one representative of each school district. These districts may levy ad valorem taxes; however, the budgets must be approved by the participating school districts. Taxes for certain purposes require voter approval. The districts are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The board of education of a school district with a population of 10,000 or more may operate community (junior)

colleges as an extension of the school services provided by the district.

A city, township, county, or local or intermediate school district can create promise zone authorities to promote access to postsecondary education by school districts.

SPECIAL DISTRICT GOVERNMENTS

Michigan statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail below.

Agencies Formed Under Intergovernmental Agreements—1968 Law

The Urban Cooperation Act of 1967, which took effect in 1968, permits two or more governments (county, city, village, township, school district, or special district) to jointly exercise any power common to them. When such an agreement establishes a separate agency, the agreement specifies its functions, the method of selecting board members, and the method of allocating the agency budget to each participating government. Agencies formed under this law may fix charges and borrow money.

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 be counted as a government in Census Bureau statistics. 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 one million or more (Wayne and Oakland) 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 separate governments in Census Bureau statistics.

Airport Authorities

A 1970 general law, with special application to Ingham County, provided for the formation of an airport authority by resolution of the county and any city exceeding 100,000 in population (Lansing) within its boundaries. 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, with voter approval, may set and levy ad valorem taxes on behalf of the airport authority. The authority may also impose ad valorem taxes and issue revenue bonds.

Joint airport authorities may be created by resolution of the legislative bodies of two or more cities, counties, townships, or villages. 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, with voter approval, may set and levy ad valorem taxes on behalf of the airport authorities.

Community Swimming Pool Authorities

These authorities may be created by resolution of two or more cities, villages, or townships. Each authority is governed by a board of directors consisting of four members appointed by the participating 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; issue general obligation limited tax bonds (with voter approval); and issue 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 to administer county water, sewer, and sewer and garbage disposal systems. The board of such an entity is composed of members of each county's boards of county road commissioners, drain commissioners, and/or public works. The contract determines the contributions of each city, township, or village. The participating governments may set and levy property taxes to fulfill contract obligations. The systems may determine rates, charges, and assessments. The counties may jointly issue revenue bonds to finance these systems.

Systems created by a single county are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

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 agreement creating the district library specifies the composition of its board. 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, and voter referendum. The articles of incorporation specify the method of selecting the authority governing body. 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. 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 governs the authority. The authority may fix fees and charges, and issue bonds.

Huron-Clinton Metropolitan Authority

This authority acquires and develops parks and limited-access highways in southeastern Michigan. A special act permitted the creation of this authority by referendum in the designated counties. A board of commissioners—one appointed by each of the participating county boards of commissioner and two appointed by the governor—governs the authority. 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

These authorities may be created by resolution of the legislative bodies of two or more cities, villages, or townships with the approval of the voters. Each participating government appoints members to the governing board; the number of members representing each government is based on the population of the participating governments. Seven additional members are 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; the levies may require voter approval.

Joint Municipal Endeavors

These joint municipal endeavors may be created by resolution of the legislative bodies of two or more local governments, or one or more local governments and a public agency, with approval of the governing bodies of each participating local government. The participating governments are authorized to contract with one another to form a joint endeavor to perform or exercise any function, service, power, or privilege that they or a public agency could each exercise separately. The agreement that created the joint endeavor specifies the composition of the authority, board, or entity's governing board. A joint endeavor may levy a tax of not more than 5 mills on all taxable property in the areas served by the joint endeavor for the purpose of providing revenue. A joint endeavor may levy a new tax or increase an existing one if a majority of the electors in each local government served by the joint endeavor vote to approve the tax. Municipal joint endeavors that lack sufficient fiscal or administrative autonomy are classified as subordinate agencies of their respective members and are not counted as separate governments in Census Bureau statistics.

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 articles of incorporation spell out the method of selecting the authority's governing body members. Mass transportation authorities may fix fares and other charges, and 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 in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Metropolitan Councils

These councils 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. The councils are established by an agreement between two or more local governments subject to a backdoor referendum. The agreement creating the council specifies the composition of the metropolitan council governing body. 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. The governor appoints a board of directors consisting of nine members with the consent of the state 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 with a population exceeding 500,000 within the authority. Metropolitan transportation authorities may fix and collect rates, fares, tolls and other charges, and issue revenue bonds.

The Southeastern Michigan Transportation Authority was established under this law. Its board consists of county officials ex officio and representatives selected by the governing bodies of the participating counties.

Port Authorities—1978 Law

These authorities provide, operate, and maintain port facilities. Any city and county, combination of counties, or a combination consisting of at least one city and one county may, by joint resolution, request the governor to authorize the incorporation of a port authority. Each authority's governing board includes one member appointed by the governor and at least one representative appointed by each of the participating governments. In a county with a population of more than 1.5 million, one member is appointed by the governor, two by the county board of commissioners, and two by the mayor of a city with a population of at least 750,000. Authorities may set and collect rates, fees and charges, and issue revenue bonds.

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 agreement creating the authority specifies the composition of the authority's governing body. 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 created under the Urban Cooperation Act of 1967 for the purpose of providing public transportation may create a public transportation authority—along with some metropolitan transportation authorities—under this law.

Recreation Authorities

Two or more counties, cities, villages, townships, school districts, or voting districts may create articles of incorporation for a recreational authority and pass resolutions calling for a referendum. After voter approval of an ad valorem tax, the articles of incorporation are filed with the secretary of state. A board of directors governs each recreation authority; the articles of incorporation specify the size of the board and the method of selecting members. The authorities may set ad valorem taxes with voter approval and issue bonds.

Regional Libraries

Regional libraries serve two or more counties as designated by the state board for libraries. 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.

Regional Convention Facility Authority

An act of the legislature created a regional convention facility authority for the city of Detroit and Wayne County. A board of directors governs the authority. The governor appoints one member of the board with state Senate consent; and the chief executive officer of Detroit, the chief executive officer of Wayne County, and the chief executive officers of the two bordering counties with the highest populations each appoint one member. The authority may issue bonds and set fees.

Soil Conservation Districts

The state creates these districts on petition and after both a 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).
- Metropolitan districts (1929).
- Garbage or rubbish collection or disposal authorities (1947).
- Sewage disposal, water supply, and solid waste management system authorities (1955).
- Water authorities (1952).
- Water and/or sewage disposal districts (1994).

Charter water authorities may acquire and operate water supply systems. Any two or more cities, villages, or townships with a combined equalized valuation of $200 million or more may pass resolutions and conduct referendums for the purpose of jointly creating an authority. 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 acquire and maintain water and sewage disposal systems, as well as parks and transportation facilities. The districts may be formed by any two or more cities, villages, or townships. A referendum is required. Each district's charter provides for election or appointment of governing bodies. The districts 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 the participating governments.

Garbage or rubbish collection or disposal authorities may be formed by any two or more cities, villages, or townships. The composition and manner of appointment of the governing body are set forth in the articles of incorporation. These authorities determine the fiscal requirements, which are provided by the participating governments. 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 garbage or rubbish collection or disposal authorities.

Any two or more counties, cities, villages, or townships may form sewage disposal, water supply, and solid waste management system authorities. The articles of incorporation specify the governing body's composition and method by which members are appointed. These authorities determine the fiscal needs, which are provided by the participating governments. In addition, authorities may issue revenue bonds. Cooperative authorities, solid waste management authorities, utilities authorities, and wastewater authorities operate under the same provisions as sewage disposal and water supply system authorities.

Water authorities are formed by agreement between any two or more cities, villages, or townships. 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 supply and/or sewage disposal districts may be created by the state Department of Natural Resources upon petition of two or more metropolitan districts, water or sewer authorities, cities, villages, or townships after passage of resolutions and after local referendum. A popularly 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

Below are various governmental designations in Michigan that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions of some of the larger of these are discussed below (refer to "Public School Systems" section to find out more about 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 upon 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 20 district boards include the drain commissioner, the chair of the county board of supervisors, and the chair of the board of county auditors. Chapter 5 and chapter 21 districts are governed by a board consisting of the county drain commissioners plus the state director of agriculture. Special provisions apply to the boards in certain counties. 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 for a commission. The chief administrative officer of the county, city, village, or township appoints the commission's five members 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 and sewage disposal systems—1947 law (county, municipal, or township)—Two or more county, city, village, township, or metropolitan districts may create a system with a joint board or commission by ordinance after referendum. Each participating government appoints one member to the joint board or commission and the board itself selects one member. Alternative governing arrangements are available. Participating governments may issue bonds.

Michigan Finance Authority (state)—This authority was established by special act to finance a variety of activities. The authority replaced the Michigan Forest Finance Authority; Michigan Higher Education Assistance Authority; Michigan Higher Education Student Loan Authority; Michigan Municipal Bond Authority; Michigan State Hospital Finance Authority; and other state agencies. The authority is governed by a board of directors consisting of six members appointed by the governor with the advice and consent of the state Senate. The state treasurer also serves on the board. The authority 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 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 state 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 voters, receive proceeds of state general obligation bonds.

Other examples include:

State

Automobile Theft Prevention Authority

Base conversion authorities

Forest improvement districts

Local Community Stabilization Authority

Low-Level Radioactive Waste Authority

Mackinac Bridge 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 Land Bank Fast Track Authority

Michigan Next Energy Authority

Michigan Strategic Fund

Michigan Veterans' Facility Authority

County

Art institute authorities

Building and parking authorities (county)

Community mental health service boards

County health districts

County land bank authorities

County library boards

County park and recreation commissions

County public hospital boards of trustees

County water, sewer, and sewer and garbage disposal systems (single county, 1939 law)

Economic development commissions

Economic development corporations (county)

Emergency telephone districts

Empowerment zone development corporations (county)

Health facilities corporations (county)

Historic districts (county)

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 airport authorities

Regional transit authorities

Regional park and recreation commissions

River management districts (county)

Zoological authorities

Municipal

Birmingham Area Cablecasting Board

Birmingham Triangle District Corridor Improvement Authority

Brownfield redevelopment authorities (municipal)

Building and parking authorities (municipal)

Business improvement zones

Commercial redevelopment districts (municipal)

Corridor improvement authorities (single municipality)

Downtown development authorities (municipal)

Economic development corporations (municipal)

Empowerment zone development corporations (municipal)

Health facilities corporations (municipal)

Historic district (municipal)

Joint boards or commissions for intergovernmental transfers (municipal)

Joint building and parking authorities (municipal)

Joint environmental management authorities

Joint fire protection districts (municipal)

Joint water supply systems—1945 law

Land bank authorities

Library boards (municipalities)

Local development finance authorities (municipal)

Local hospital finance authorities (municipal)

Market authorities

Mass transportation authorities with ex officio boards—1963 law

Municipal lighting authorities

Neighborhood improvement authorities

Plant rehabilitation and industrial development districts (municipal)

Regional airport authorities

River management districts (municipal)

Rural fire protection districts (municipality)

Tax increment financing authorities

Technology park districts (municipal)

Township

Brownfield redevelopment authorities (township)

Building and parking authorities (township)

Commercial redevelopment districts (township)

Corridor improvement authorities (single township)

Downtown development authorities (township)

Economic development corporations (township)

Empowerment zone development corporations (township)

Fire assessment districts

Historic districts (township)

Joint boards or commissions for intergovernmental transfers (township)

Joint building and parking authorities (township)

Joint fire protection districts (township)

Library boards (township)

Local development finance authorities (township

Local hospital finance authorities (township)

Plant rehabilitation and industrial development districts (township)

Regional airport authorities

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

Joint boards or commissions for intergovernmental transfers (joint)

Joint building and parking authorities (joint)

Municipal joint endeavors (joint)

Regional transit authorities

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 in Census Bureau statistics.

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.

MINNESOTA

COUNTY GOVERNMENTS

The entire area of the state of Minnesota is encompassed by county governments. The county governing body is called the County Board of Commissioners. Ramsey County, under special legislation, became a home-rule county in 1992.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general purpose governments in Minnesota comprise municipal (city) governments and township or town governments.

Municipal Governments

The term "municipality," as defined for Census Bureau 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 Bureau statistics on governments.

Minnesota cities are divided into four classes according to population size:

- 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 originally villages, towns, or boroughs) are statutory cities. There are no differences between cities that would affect their classification for Census Bureau purposes. Some cities, but not all, exist within township areas.

Township Governments

Township governments exist in 84 of the 87 Minnesota counties. In those counties that have township governments, township governments do not cover the entire area of the 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

School District Governments

The following types of school districts in Minnesota are counted as separate governments for Census Bureau 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

Other Educational Activities

Minnesota has the following types of educational service agencies in operation:

- Area learning centers.
- Cooperative facilities districts.
- 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 Bureau purposes, they are not counted as separate governments, but are joint educational service agencies of the school districts they serve.

Cooperative facilities districts operate joint schools or programs. 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 member districts

may levy a property tax and issue general obligation bonds with voter approval.

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 in Census Bureau statistics.

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 in Census Bureau statistics. 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 in Census Bureau statistics.

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 in Census Bureau statistics.

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 in Census Bureau statistics.

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 in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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.

These agencies are to be distinguished from the municipal redevelopment agencies listed under “Subordinate Agencies and Areas” section.

East Lake Clinic District

A 1989 special act authorized 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 a 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.

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 detailed 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 or 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.

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 as of June 30, 2022.

Municipal Power Agencies

Municipal power agencies are established by written agreement between two or more member cities or existing municipal power agencies, 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 members governs each agency. The number of representatives 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

State code divides the state into development regions. 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 bylaws 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 for Census Bureau statistics (refer to the “Subordinate Agencies and Areas” section).

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 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 in Census Bureau statistics (refer to the “Subordinate Agencies and Areas” section).

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 a 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 a 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 Bureau 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 in the following sections (refer to the "Public School Systems" section regarding educational agencies of this nature.)

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

Enterprise Minnesota Inc.

Lake Superior Center Authority

Minnesota Agricultural and Economic Development Board

Minnesota Pollution Control Agency

Minnesota Public Facilities Authority

Minnesota Sports Facilities Authority

Mississippi River Parkway Commission

Northern Technology Initiative Inc.

Minnesota Rural Finance Authority

St. Paul Landmark Authority

Wildfire protection districts

County

Benson/Swift County Hospital District

Community public health boards

Cook County/Grand Marais Joint Economic Development Authority

County water and sewer districts

Drainage authorities (county and judicial ditches)

Economic development authorities

Emergency medical services special taxing districts

Hennepin Healthcare System, Inc.

Housing and redevelopment authorities

Human services board

Joint powers board 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

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

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)

Nonprofit Riverfront Revitalization Corporation

Special service districts

Spirit Mountain Recreation Area Authority

St. Paul Public Housing Agency

Storm sewer improvement districts

Tax increment financing districts

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

White Bear Lake Conservation District

Other

The Metropolitan Parks and Open Space Commission is classified as a dependent activity of the Metropolitan Council.

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

MISSISSIPPI

COUNTY GOVERNMENTS

The entire area of the state of Mississippi is encompassed by county governments. The county governing body is called the county board of supervisors. Counties in Mississippi operate under home-rule.

SUBCOUNTY GENERAL-PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Mississippi are the cities (municipalities with 2,000 or more inhabitants), towns (municipalities with 300 to 1,999 inhabitants), and villages (municipalities with 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

Mississippi has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

Only the following types of school districts in Mississippi are counted as separate governments in U.S. Census Bureau statistics:

- County-wide school districts.
- Consolidated school districts.
- Municipal separate school districts.
- Special municipal separate school districts.
- Junior colleges.

County-wide school districts compose all the territory of a county, exclusive of the territory included in a municipal separate school district. An elected county board of education governs the district.

Consolidated school districts are subdivisions of county territories that are not in a municipal separate school district or in a county-wide school district. An elected board of trustees governs the district. Line (inter-county) 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 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 with "added territory" that contains 25 percent or more of the district's total number of school-age children. 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 in Census Bureau statistics. 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

Mississippi statutes authorize the following types of county dependent public school systems:

- Agricultural high schools.
- Joint agricultural high schools.
- Joint agricultural high school-junior colleges.

These schools are classified as dependent agencies of county governments and are not counted as separate governments in Census Bureau statistics. 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 to support these schools and issue bonds to finance capital improvements.

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 in Census Bureau statistics.

Emergency school leasing authorities are dependent agencies of the local school board and are not counted as

separate governments in Census Bureau statistics. They are used to finance and construct school facilities. An authority may collect lease purchase payments and issue bonds.

SPECIAL DISTRICT GOVERNMENTS[1]

Mississippi statutes authorize the creation of a variety of special districts or authorities that are counted in Census Bureau statistics as separate 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 that have 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 and one member from each participating county appointed by its board of supervisors. The district boards may fix and collect fees.

Cooperative Service Districts

The board of supervisors of each participating county establishes the districts to provide joint financing, construction, and administration of governmental facilities and services. A board of commissioners (one to five elected officials appointed by the supervisors of each participating county) governs each district. The districts may charge participating counties and municipal governments (that contract for services) fees, tolls, and special assessments. 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 upon petition to the chancery court and after a public hearing. Consolidated drainage districts (combinations of three or more drainage districts) also are created by the chancery court upon petition of the drainage districts involved and after a public hearing. The chancery court appoints the governing bodies of these types of districts. The districts may borrow money, 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 that exercise 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 in Census Bureau statistics.

Emergency Medical Services Districts

These districts are established by the governing bodies of any combination of one or more counties or municipalities. Boards appointed by the creating governments administer the districts. The authorizing legislation funds these districts through the state Emergency Medical Services Operating Fund on a per capita basis.

Districts that serve a single county or municipality and are governed by local officials ex officio are not counted as separate governments in Census Bureau statistics (refer to the “Subordinate Agencies and Areas” section).

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 separate governments in Census Bureau statistics. Districts may fix and collect fees and issue revenue bonds.

The Census Bureau does not count districts governed by municipal officials in an ex officio capacity as separate governments in Census Bureau statistics (refer to the “Subordinate Agencies and Areas” section).

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 to generate or transmit electric power. Participating municipalities’ utility commissions appoint the boards of commissioners. 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 water supply and conservation, and 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 as specified by the creating joint resolution, governs each district. The districts may fix and collect fees; receive the proceeds of special assessments by participating governments; and issue revenue bonds.

Levee Districts

The state Constitution granted two districts—the Mississippi Levee District and the Yazoo-Mississippi Delta Levee District—permanent existence. Their governing bodies are elected boards of levee commissioners. These two districts may levy ad valorem taxes and issue bonds.

Lighting Districts

Lighting districts are created by special state acts to enable property owners in unincorporated Jackson County areas to obtain adequate street lighting in designated areas. They 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 to provide drainage, flood control, and water conservation are established by the chancery court on petition of landowners and after a 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 of 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 by agreement between participating local governments to provide transit service. 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 was created by resolution of the state utility commission upon approval and resolution of member municipalities to provide for distribution of gas. A board of commissioners appointed by the utility commission of member municipalities governs the authority. The authority may fix and collect fees and rents and, after approval of the participating municipalities, issue revenue bonds.

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 creating agreement, the city of Tupelo issues bonds for district-operated facilities.

Port Commissions

A Mississippi statute authorizes the creation of a port commission to provide and operate port facilities in any city with a seaport or harbor designated as a port of entry by the federal government. A five-member board of commissioners governs each port commission; it 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 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.

Similar port commissions and authorities lacking fiscal or administrative autonomy are classified as dependent agencies of the governments they serve and are not counted as separate government in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Public Improvement Districts

Public improvement districts are created by the ordinance of one or more counties, or a municipality. These districts may provide water systems, sewer systems, solid waste collection, bridges, roads, parks, fire protection, or security. Boards of directors elected by district voters govern the districts. The districts may fix and collect fees; issue bonds; and levy special assessments.

Public Water Authorities

State legislation permits nonprofit companies or associations engaged in the sale, transmission, and distribution of water to convert to public water authorities. These authorities are governed by boards (with at least five

directors) elected by the water users. The authorities may issue bonds.

Railroad Authorities

The county board of supervisors may, after a public hearing, or any county and municipality within a county may form railroad authorities to preserve, develop, and maintain rail freight service. Two or more counties may form a regional railroad authority. The county governing body appoints the authority commissioners. 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 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 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; 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 authorizing agreement determines the joint airport authorities' boards and powers.

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 creating contract determines membership of the board of trustees. 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 creating contract determines membership of the board of trustees. If five or more counties are members, the governing authority of each county appoints one member. 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 aldermen 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 and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Shoreline and Beach Preservation Districts

These districts are authorized when located along the Mississippi Gulf Coast within Jackson County and outside the boundaries of an existing municipality. The districts are created by resolution of the county board of supervisors upon petition and after a public hearing, and if petitioned, a 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 upon petition and after local referendum. A board of commissioners—two appointed by the state commission and three elected—governs each district. The commissioners may require contributions from landowners for benefits.

Urban Flood and Drainage Control Districts

These districts are established to provide flood control facilities in or adjacent to municipalities with a population of 10,000 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 levy ad valorem taxes.

Utility Authorities and Districts

Special acts authorized utility districts in several counties. These districts are created by resolution of the county board of supervisors after petition by landowners, a public hearing and, upon voter demand, a referendum. The county board of supervisors generally appoint the boards

but provisions may vary. The districts may issue bonds; fix and collect fees; and, in some cases, levy assessments.

Water, Sewer, Garbage Disposal, and Fire Protection Districts

These districts are in contiguous areas within counties of the state that are outside of the corporate boundaries of any existing municipality. They are created by the resolution of a single county after petition by landowners, a public hearing and, upon voter demand, a referendum—with two exceptions: consolidated fire protection districts may be created by two or more counties, or 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; the board is elected in cases in which nonshare rural waterworks corporations are converting to a water district. 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 is 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

Below are various governmental designations in Mississippi that have certain characteristics of governmental units, but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

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; two members by the Harrison County Board of Supervisors; one member by the Harrison County Municipal Association and the executive director of the Harrison County Tourism Commission as an ex officio nonvoting member. 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 the Mississippi Housing Finance Corporation, was created 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 in Census Bureau statistics:

- City port commissions in Biloxi, Greenville, Natchez, and Vicksburg—In 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 members appointed by the county board of supervisors.
- The Itawamba Port Authority—The Itawamba Port Authority is governed by a five-member board appointed by the Itawamba County's board of supervisors.
- Pascagoula Port Commission and Jackson County Port Authority—The Pascagoula Port Commission operates jointly with the Jackson County Port Authority and is classified as part of that authority; the Jackson County Port Authority is similarly classified as an agency of Jackson County and is not counted as a separate government in Census Bureau statistics. 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 five members appointed by the county board and four 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

Mississippi Development Authority

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

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)

Entertainment districts

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)

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 economic development alliances

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

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)

Entertainment districts

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)

Walnut Grove Correctional Authority

Joint City-County

Corinth/Alcorn County Parks and 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

Scenic Rivers Development Alliance

Vicksburg Bridge Commission

Other

Agricultural districts in Mississippi are areas for the provisions of county services. The Metro Recreational Highway Authority is a planning organization.

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

ENDNOTE

[1] The legislation authorizing flood controls districts was repealed in 2018.

MISSOURI

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments other than St. Louis, which is an independent city outside the area of any county and is counted in U.S. Census Bureau statistics 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.

A county commission governs each noncharter county. The county governing body is called the county commission with several exceptions: In St. Louis County, the 1968 charter provides for an elected county supervisor and county council; in Jackson County, the 1973 charter provides for an elected county executive and county legislature; and two additional charters—in Jefferson County (2008) and St. Charles County (1992)—provide for an elected county executive and county council.

Counties are generally divided into four classes based on their total assessed valuation:

- Classification 1—$9 million or more.
- Classification 2—at least $6 million but less than $9 million.
- Classification 3—less than $6 million, except for five classification 4 counties.
- Classification 4—counties that attained classification 2 prior to August 13, 1988, and would otherwise revert to classification 3 because of changes in assessed valuation.

Any classification 2 county with an assessed value of more than $6 million for more than one year may become a classification 1 county upon adoption of a resolution by the county governing body.

Any county with a population of at least 85,000 that has maintained a classification 1 status for at least 2 years may adopt its own charter.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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

Municipal Governments

Municipal governments in Missouri are cities, towns, and villages. All municipalities in Missouri exist within township areas except for the city of St. Louis (refer to section below). In Barton County, the city of Lamar is coterminous with the township City Township; however, the city and the township are each counted as separate governments in Census Bureau statistics since each has distinct functions. The cities and towns in Missouri are divided into the following classes, based on their populations at the time of incorporation:

- Constitutional charter—cities with 5,000 or more inhabitants and cities with charters granted prior to 1875 may adopt charters.
- Third class—3,000 or more inhabitants.
- Fourth class—500 to 2,999 inhabitants.

In addition, some cities operate under special charters enacted prior to the adoption of the 1875 Missouri Constitution.

Changes in classification are not automatic; the municipal government must elect to be reclassified. Towns created by special law with fewer than 500 inhabitants and villages with more than 200 inhabitants may become cities of the fourth class. There is no minimum population requirement for incorporation as a village.

Township Governments

Counties of the third and fourth classes may have township governments upon petition of voters and after a referendum. For these counties, the entire area of the county is encompassed by township governments. Townships in the other Missouri counties are geographical areas only and are not counted as separate governments in Census Bureau statistics.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts are counted as separate governments in Census Bureau statistics.

Districts operating elementary and secondary schools:

- Seven-director school districts.
- Urban school districts.
- Metropolitan school districts.
- Community college districts established under a 1963 act.
- Special school districts for special and vocational education.
- Vocational school districts.

An elected board of directors governs each seven-director, urban, or metropolitan school district. These districts may levy ad valorem taxes and, upon voter approval, issue bonds.

Community college districts, as authorized by 1961 legislation, are also counted as separate governments. Such a district is established upon petition of voters in one or more public school districts to the state board of education and after a referendum. An elected board of trustees governs each community college district. Community college districts may levy ad valorem taxes; charge fees; and issue bonds. In addition, a vocational school district may be established in certain counties under this law.

Legislation also provides that special school districts for children with disabilities and vocational school districts may be established in certain counties upon petition of voters to the state board of education after a referendum. These school districts may issue bonds and levy ad valorem taxes. Such a district, administered by an elected board, is counted as a school district government in Census Bureau statistics.

Dependent Public School Systems

Missouri has one dependent public school system: Normandy Schools Collaborative. A state-appointed board manages the district to address academic challenges and achievement. This is expected to be temporary, and the school district will revert to a fully local elected board by the end of 2024.

Other Educational Activities

School districts that operate an accredited high school may also, with approval of the coordinating board of higher education, provide 2-year college courses.

SPECIAL DISTRICT GOVERNMENTS

Missouri statues authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics.

Ambulance Districts

The county commission, on petition of voters and after a public hearing and local referendum, may establish districts to provide ambulance service in rural areas (excluding counties with a population of 400,000 or more that did not have an ambulance district before August 1, 1998). Fire protection districts in St. Louis County may also establish ambulance districts after a public hearing and referendum. An elected board of directors governs each district. The district may impose charges; levy ad valorem or sales taxes; and, after voter approval, issue bonds.

Bi-State Development Agency of the Missouri-Illinois Metropolitan District

This district was authorized by a compact between Illinois and Missouri and created by an act of the U.S. Congress 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. Its board of commissioners is comprised of five members from Missouri and five from Illinois appointed by the governor of Missouri. In Illinois, the chairpersons of the boards of St. Clair and Madison Counties appoint their representatives. 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 (First Class Charter Counties)

A 1943 act allows a first-class charter county to establish a land trust to administer and sell tax delinquent lands. A land trust is governed by three trustees, one appointed by the county commission or executive; one appointed by the city council; and one appointed by the board of directors of the school district with the largest population. The trust may receive revenue from land rentals, leases, and sales.

Jackson County municipalities may, by a resolution, establish a land bank agency for management and sale of tax delinquent properties located within an establishing municipality. These land banks are considered dependent agencies of the establishing municipalities and are not counted as separate governments in Census Bureau statistics.

County Transit Authorities (First Class Counties)

County transit authorities may be established by ordinance of the governing body of a county of the first class to construct and operate airports, rail systems, bridges,

tunnels, warehouses, and passenger transportation facilities among other things. Five members (appointed by the county's governing body) govern each authority. An authority may charge and collect fees; levy and, after voter approval, collect proceeds of a sales tax; receive contributions from the federal government or state political subdivisions; and issue bonds.

Drainage Districts

Missouri statutes authorize the following types of drainage districts:

Drainage districts—The county circuit court creates drainage districts for a number of years upon petition of landowners in any contiguous body of swamp, wet or overflowed lands, or lands subject to overflow, or in one or more counties for sanitary, agricultural or mining purposes. An elected board of supervisors governs each district. The district may charge fees, levy taxes based on benefits, and issue bonds. Drainage districts organized under county commission, however, are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Subdistricts may also be formed and administered in the same manner as main districts. Subdistricts are also counted as special district governments.

Mine drainage districts—The circuit court, upon petition of landowners in lands in one or more counties, 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 issue bonds.

Sanitary drainage districts—The provisions of this law apply to cities with 300,000 or more inhabitants and to counties adjoining such cities. The circuit court establishes these districts on petition of the mayor and the legislative body of the city and/or the county commission, after a 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. The district board can borrow from a city or the county by issuing vouchers to cover certain expenses.

Drinking Water Supply Lake Authority (Sullivan and Christian Counties)

This authority was established by a special 2011 act of the legislature to construct, operate, and maintain a drinking water supply lake. The water commission owning the reservoir appoints members to govern the authority. The authority may fix rates, fees, and charges; adopt tax increment financing; sell water supply; and issue revenue bonds.

Exhibition Center and Recreational Facility Districts

The governing bodies of one or more counties that meet certain population criteria, upon petition of landowners and after a hearing, may create these districts to fund, maintain, and operate exhibition centers and recreational facilities. A board of trustees appointed by the governing bodies of member counties governs each district. Districts may issue bonds; collect fees; and, upon voter approval, impose a sales tax.

Fire Protection Districts

The county circuit court, on petition of voters and after a public hearing and local referendum, establishes these districts in contiguous lands in all or parts of one or more counties. Fire protection districts may also provide ambulance service with voter approval of an additional ad valorem tax to cover the costs of the service. An elected board of directors governs each district. The district may levy property taxes and issue bonds with voter approval. In some cases, with voter approval, districts may levy a sales tax. Districts may contract with contiguous municipalities to provide services for a fee; voter approval may be required.

Hospital Districts

The county commission establishes these districts in counties of fewer than 400,000 inhabitants upon voter petition and after a 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 voter approval.

Housing Authorities

Housing authorities may be created by resolution of municipal or county governing bodies upon petition of taxpayers. A board of commissioners, appointed by the mayor or county commission, governs each authority. Housing authorities may issue bonds; collect rents and charges for use of their facilities; and accept federal grants.

Jackson County Sports Complex Authority

This authority was authorized under a 1965 law. It is governed by a board of five commissioners appointed by the governor (with the consent of the state Senate) from a panel of names submitted by the county commission. The authority may collect fees and rents; receive contributions and appropriations; and issue bonds.

Joint Municipal Utility Commissions

These commissions are created by joint contract between two or more municipal governments, public water supply districts, and sewer districts to develop and operate public

utilities. They are governed by a board of directors whose composition and method of selection is determined by the contract. The district may fix charges and issue revenue bonds after approval by a referendum or by a vote of the governing body of each participating municipality.

Kansas City Area Transportation Authority

This authority was authorized by an interstate compact between Kansas and Missouri and approved by both states and the U.S. Congress in 1965 to provide transit service in the Kansas City area. A board of commissioners, consisting of five from each state, administers the authority. The authority may collect fares and other charges; accept appropriations and grants; and issue revenue bonds.

Levee Districts

Missouri statutes provide two alternative methods of establishing levee districts: by petition of landowners 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, after a hearing, levy benefit assessments. Districts established by the county commission are classified as county dependent agencies and are not counted as separate governments in Census Bureau statistics.

Subdistricts may also be formed and administered in the same manner as main levee districts. Subdistricts are also counted as special district governments in Census Bureau statistics.

Library Districts

Missouri statutes provide for the following types of library districts:

- County library districts.
- City Libraries.
- Municipal library districts.
- City-county libraries.
- Consolidated public library districts.
- Urban public library districts.

The county commission creates county library districts upon voter petition after a local referendum. Alternatively, county library districts may be established by resolution of the county governing body.

City-county libraries are established by petition of an existing city library board to the county governing body in a county with a population under 250,000 inhabitants and already having a county library district.

Municipal library districts and city libraries 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.

Two or more county library districts may form a consolidated public library district upon voter petition and after a referendum and approval by the participating counties' governing bodies. 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, and issue bonds.

Metropolitan Park and Recreation District

This district was formed in St. Louis County, St. Louis City, and St. Charles County after a referendum. The governing body of district consists of members appointed by the executive of participating counties. The district may establish and collect charges and fees, and issue bonds. The governing body of any county located within such a district may impose a sales tax with voter approval.

Missouri and Kansas Metropolitan Culture and Recreation District

This district is established by a compact between Missouri and Kansas (after voter petition or resolution of the governing body of the county or counties to be served) to provide cultural and recreational facilities. An appointed board of commissioners, composed of members of the participating governments plus two members appointed by the governors of each state, governs the district. The district may impose fees and rents and, after voter approval, issue revenue bonds and levy sales taxes.

Museum and Cultural Districts

A district in which the majority of the property is located within a disaster area may be created to fund, promote, plan, design, construct, improve, maintain, and operate projects relating to one or more museums and cultural assets or to assist in such activity. The proposed district area may contain one or more parcels of real property, which may be contiguous and include any portion of one or more municipalities. A board of five directors, elected by the owners of real property within the district boundaries, governs a district. A district can fix admission fees; contract other corporations and agencies to receive funding; and, after voter approval, impose sales tax. The American National Fish and Wildlife Museum District was created under this legislation.

Nursing Home Districts

The county commission creates these districts to establish and maintain nursing homes in counties with populations

of 400,000 or fewer upon voter petition, followed by a public hearing and local referendum. Nursing home districts in any third- or fourth-class county may also establish and maintain apartments to provide housing and food services for seniors. An elected board of directors governs each district. The district may fix charges for services; levy ad valorem taxes; and, with voter approval, issue bonds.

Parks, Trails, and Greenways Districts (Jackson County)

Parks, trails, and greenways districts may be established in Jackson County following a referendum. An appointed board of directors governs the district; one member is appointed by the county executive of Jackson County, two by the mayor of Kansas City, and four by the mayors of the next five most populous cities on a rotating basis. Districts may charge for use of facilities and levy a sales tax authorized by the creating referendum and collected by the state director of the state Department of Revenue. A district may issue revenue and refunding bonds. As of June 30, 2022, no entities of this type were reported in operation.

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, plus an additional member appointed by the governor. 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 was established by a 1984 special act to encourage cultural institutions in St. Louis city and St. Louis County was established by a 1984 special act to encourage cultural institutions in St. Louis city and St. Louis County. 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 Economic Development Districts

The governing bodies of two or more cities or counties may establish a regional economic development district by enacting identical ordinances or by mutual agreements. A board, consisting of members appointed by the chief executive officer or mayor of each participating county or city, governs each district. A district may issue revenue and refunding bonds and, upon voter approval, levy a sales tax to be collected by the state director of revenue on the district's behalf.

Regional 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 commissioners governs each port authority; the number of commissioners and the method of selecting them is specified in the agreement among participating counties or cities. An authority may issue bonds and levy either or both a sales tax or ad valorem tax.

Port improvement districts may be created and directly administered by regional port authorities and are not counted as separate governments in Census Bureau statistics.

Authorities serving a single county or city are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Regional Library Districts

Regional libraries are established by joint resolution of two or more county library districts. A board of trustees, consisting of elected board members from each of its constituent districts, governs the regional library district or system. The systems are funded by member districts' revenue from operating taxes, railroad taxes, grants, and any state aid.

Regional Recreation Districts

The county governing body may create regional recreation districts upon petition of residents after a public hearing and referendum. Districts of this nature may include land in one or more counties but may not be formed in St. Louis, Greene, St. Charles or Cole Counties, or in 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 or ad valorem taxes.

Road Districts

Missouri statutes authorize the following types of road districts:

Road districts (organized under benefit assessment laws—These districts may be created by the county commission on petition of landowners and, in some cases, after a referendum. The district must be in the county organizing it and must contain at least 640 acres of contiguous territory. An elected board of commissioners governs each district. The district may levy special benefit assessments and, with voter approval, issue bonds. Road benefit districts located in Clay and Platte Counties receive a portion of the county road and bridge tax revenue.

Special road districts (organized under city or town road district laws)—The county commission may create these districts upon voter petition and after a referendum in some class 1 counties and all class 2, 3 and 4 counties that are not under township organization. Counties having organized township governments and most classification 1 counties are excluded from the provisions of this law. The area of the district in class 1–3 counties must have a city, town, or village of fewer than 100,000 inhabitants within its area and that area may not exceed eight square miles. A board of three commissioners, initially appointed by the mayor, the city council, and the county commission and 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 districts may issue bonds with voter approval.

Special road subdistricts—These are established by county ordinance upon petition of landowners and after 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

The county governing body established this authority by special act to provide convention, visitor, and sports facilities in St. Charles County. A board of commissioners, appointed by the governor with the advice and consent of the state Senate, 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 a 1988 act of the legislature to provide convention centers, stadiums, field houses, and related facilities in both St. Louis County and St. Louis city. A board of commissioners—consisting of up to three members appointed by the mayor of the city 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 rents; 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 the circuit court may establish sewer districts in classification 2 counties upon voter petition and after a public hearing. An elected board of supervisors governs each district. Sewer districts may petition the county circuit court to provide common public water supply. The districts may levy ad valorem taxes; fix rates and charges; levy special assessments; and, with voter approval, issue bonds. In addition, the circuit court may establish sewer districts in counties with populations from 700,000 to 1 million (St. Louis County) upon voter petition and after a hearing. An elected board of three trustees governs each district. The district may fix the amount of ad valorem taxes and, with voter approval, issue bonds.

The St. Louis Metropolitan Sewer District was authorized by the state constitution and approved by voters in 1954. A board of trustees, consisting of three members appointed by the mayor of St. Louis city and three by the county executive, governs the district. The district may levy property taxes and special benefit assessments, and fix rates and charges for services. Voters must approve bond issues.

Soil and Water Conservation Districts

The state Soil and Water Districts Commission creates these districts upon landowner petition and after a public hearing and local referendum. A board of four elected supervisors, plus the county agricultural extension agent serving 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 and water conservation district after a hearing and referendum. An elected board of trustees governs each subdistrict. The subdistricts may levy ad valorem taxes, collect special assessments, and issue bonds.

Street Light Maintenance Districts

The county commission may create these districts may in class 1 counties upon voter petition and after a 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 certain cities, towns, or villages within such first class county 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. Subdistricts may be formed but are not counted as separate governments in Census Bureau statistics.

Tourism Community Enhancement Districts

The governing body of the counties, cities, towns or villages in the Branson area may create these districts upon voter petition after a public 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, impose a sales tax. The Branson/Lakes Area Tourism Community Enhancement District was created under this act.

Transportation Development Districts

The circuit court establishes these districts to develop highway, water, air, railroad, and transit facilities upon voter petition or resolution of the governing body of a local transportation-related agency after a referendum and, in some cases, a hearing. 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, issue bonds.

Water Conservancy Districts

The county circuit court (in any city with populations under 450,000 and any county without such a city) may create these districts upon petition of residents or public corporations after a hearing and referendum. A board of trustees (made up of six elected members and two members appointed by the governor with consent of the state Senate) governs each district. The district may levy ad valorem taxes; charge fees; and, with voter approval, issue general obligation bonds.

Water Supply Districts

The circuit court creates metropolitan water supply districts or public water supply districts upon voter petition after a hearing and local referendum. Metropolitan water supply districts provide water on a larger scale. Additionally, both types of districts may petition the county circuit court to provide sewerage treatment facilities. 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.

Zoological Districts

Two zoological districts have been created by a special act:

Kansas City Zoological District—This district was established to maintain the facilities of the Kansas City Zoo. The district was established upon resolution and petition of the voters to the governing bodies of counties in the Kansas City area and after a referendum. The district is governed by a commission consisting of appointed members from participating counties' governing bodies, plus one member from the Kansas City, Missouri, board of parks and recreation, the executive director of the Kansas City Zoo, plus one member appointed by the governing body of each participating county. The district may impose a sales tax, authorized during the creating referendum, and, after 5 years in existence and upon voter approval, may issue bonds.

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 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 with voter approval. The district is divided into subdistricts that are not counted as separate governments in Census Bureau statistics.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. 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 education institutions. A board of seven members appointed by the governor with the consent of the state 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 appointed by the governor with the consent of the state Senate, plus a member of the coordinating board for higher education, and the state commissioner of higher education, serving ex officio—governs the authority. The authority may fix fees and charges in connection with its loans, and 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 appointed by the governor with the consent of the state Senate, plus the governor, the lieutenant governor, the state treasurer, and the state attorney general, all of whom 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

Forest cropland districts

Missouri Agricultural Small Business Development Authority

Missouri Board of Public Buildings

Missouri Coordinating Board for Higher Education

Missouri Development Finance Board

Missouri Employers Mutual Insurance Corporation

Missouri Family Trust

Missouri Mesothelioma Risk Management Fund

Missouri Public Entity Risk Management Fund

Second State Capitol Commission

State Environmental Improvement and Energy Resources Authority

Tobacco Settlement Financing Authority

Transportation corporations

County

Area revitalization authorities

Common road districts (county)

Common sewer districts

County health centers

Drainage districts under county court commission

Economic development districts

Economic stimulus authorities (St. Louis County)

Emergency telephone boards

Homeless assistance programs (Jackson, St. Charles, and St. Louis Counties)

Industrial development corporations and authorities (county)

Neighborhood improvement districts (county)

Port authorities (single county)

Regional jail districts

Regional taxicab districts (St. Louis County)

Senior citizens' services boards

Sheltered workshop boards

Solid waste management districts

University of Missouri extension districts and consolidated districts

Municipal

Community improvement districts

Economic stimulus authorities (municipal)

Industrial development corporations and authorities (municipal)

Land bank agencies

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)

Special business districts

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.

MONTANA

COUNTY GOVERNMENTS

The entire area of the state of Montana is encompassed by county governments, except for the consolidated governments of Anaconda-Deer Lodge County and Butte-Silver Bow County, which are counted as municipal governments in U.S. Census Bureau statistics. In Montana counties with county government, the governing body is called the county board of commissioners. Counties may operate under self-government powers as charter governments.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Montana are the cities and towns. These 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 populations between 9,000 and 10,000 may choose, by resolution of the city council, to be either first class or second class; cities with populations between 5,000 and 7,500 may choose, by resolution of the city council, to be either second class or third class; and cities and towns with populations between 1,000 and 2,500 may choose, by resolution of the governing body, to be either third-class cities or towns. Municipalities may operate under self-government powers as charter governments.

Township Governments

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

School District Governments

The following types of school districts in Montana are counted as separate governments in Census Bureau statistics:

- Elementary districts.
- County high school districts.
- Community college districts.
- K–12 school districts.

An elected board of trustees governs each school district of the above types. Montana school districts may levy taxes and issue bonds.

Some elementary districts also provide for secondary education through "high school districts." A high school district consists of territory in one or more elementary school districts. 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 classified as dependent activities of the elementary district(s) they serve and are not counted as separate governments in Census Bureau statistics.

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 a referendum.

Community colleges in Montana are operated by community college districts. These districts are established upon voter petition to the state Board of Regents and after a referendum. An elected board of trustees governs each district. Community college districts may levy taxes and issue bonds.

Dependent Public School Systems

Montana has no dependent public school systems.

Other Educational Activities

The full-service education cooperatives in Montana (formerly called special education cooperatives) are created by contract between participating school districts to provide special education services. A joint board consisting of appointed representatives of each participating school district governs each cooperative. These cooperatives receive contributions from the state and the participating school districts. Full-service education cooperatives are

classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Montana statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. 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 a 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 benefitted 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 a 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 a 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 both 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 a hearing and referendum. The district governing body is a board of directors of three or five members that is popularly elected. In addition, 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 benefitted 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 a 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 voter petition and a 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 in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Fire Service Areas

Areas to provide fire protection are created by resolution of the county commissioners, upon petition of property owners and after a public hearing. A board of trustees, either elected by the property owners or appointed by the county commissioners, governs each fire service area. The service area 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 governed by the county board of commissioners are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

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 a 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 may fix rents and charges.

Irrigation Districts

Irrigation districts are established by the district court upon petition of landowners and after a 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 current 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 boards of county commissioners governs each district. Each county commission appoints one county commissioner; one representative of 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 in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

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 that serve two or more local governments.

Montana Municipal Interlocal Authority

This authority to provide an insurance pool for participating municipalities was established under a general law authorizing agreements between local governments. A board consisting of representatives appointed by participating cities governs the authority. The authority may assess premiums on participating cities and may issue revenue bonds.

Public Cemetery Districts

Public cemetery districts 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 a 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 a 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 must and participating counties may levy ad valorem taxes to meet fiscal needs 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, including 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 part or all of any county or may include areas in more than one county and 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 hearings 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 a 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 in the following sections are various governmental designations in Montana that have certain characteristics of governmental units but are treated as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed (refer to the "Public School Systems" section regarding educational agencies of this nature).

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 state 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

Business improvement districts (county)

County airport authorities

County building commissions

County boards of health

County museum districts

County board of park commissioners

District boards of health

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)

Regional resource authorities

Road districts

Road improvement districts—1989 law

Rodent control districts

Rural improvement districts

Solid waste management districts (created by county)

Weed control and weed extermination districts

Municipal[1, 2, 3, 4, 5]

Business improvement districts (municipal)

City parking commissions

Fire hydrant maintenance districts

Economic development districts

Local water quality districts (consolidated city-counties)

Multijurisdictional service districts (municipal)

Municipal airport authorities

Municipal park commissions (cites of the first and second class)

Public library boards of trustees (municipal)

Special improvement districts

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 as private associations and are not counted as separate governments in Census Bureau statistics.

Montana laws also provide for various types of local areas for election purposes and administration of justice which are not counted as separate governments in Census Bureau statistics.

ENDNOTES

[1] The town of Walkerville, located within the area of the former county of Silver Bow, continues to exist as a separate government.

[2] Legislation authorizing aerospace transportation and technology districts was repealed in 2013.

[3] Legislation authorizing park maintenance districts was repealed in 2009.

[4] Legislation authorizing technology districts was repealed in 2013.

[5] Municipal industrial districts were replaced by economic industrial district legislation in 2013.

NEBRASKA

COUNTY GOVERNMENTS

The entire area of the state of Nebraska is encompassed by county governments. The county governing body is called the board of commissioners, except in counties where voters have elected to have their county under township organization, in which case the governing body is called a board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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 the township areas. The state constitution grants cities with a population of more than 5,000 inhabitants the authority to write their own charter.

City municipal governments are divided into the following four classes according to population size:

- Metropolitan—more than 400,000 inhabitants.
- Primary—100,001 to 399,999 inhabitants.
- First class—50,001 to 100,000 inhabitants.
- Second class—801 to 5,000 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.

Most cities have an elected mayor-council form of government; however, cities may adopt a commissioner or city manager plan. Villages are governed by an elected board of trustees.

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. Municipal counties are governed by an elected council. The creating resolution may state if any elected offices are to be retained following the merger; otherwise, all municipal and county offices are abolished after approval and completion of the office current terms. As of June 30, 2022, there were no municipal county governments.

Township Governments

Township governments exist in 25 of the 93 counties. Within these 25 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

School District Governments

The following types of school districts are counted as separate governments in U.S. Census Bureau statistics:

- Class III—population less than 149,000.
- Class IV—population of 100,000 or more in metropolitan or primary cities.
- Class V—population of 200,000 or more in metropolitan cities.
- Community college areas.
- Educational service units.
- Unified school systems.

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money. Learning community coordinating councils determine and distribute property tax receipts to member school districts.

A system of six community college areas exists to provide higher education to regions of the state. An elected board of governors 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 core services, such as staff development, technology, and other services necessary to meet the needs of one or more participating school districts. An elected board governs each of these service units. An educational service unit consisting of a single school district, either a Class IV or Class V, is governed by the school board of that district. The board may levy ad valorem taxes and receive grants. Beginning with the fiscal year 2013-14, only an educational service unit which has four or more member school districts or an educational service unit composed of a single Class IV or Class V school district may levy a tax on the taxable value of the taxable property within the geographic boundaries of the educational service unit.

Two or more Class III school districts participating in an interlocal agreement, and with approval from the State Committee for the Reorganization of School Districts, may temporarily, for a minimum of 3 years or permanently, merge into unified school systems. Unified school 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

Nebraska has no dependent public school systems.

Other Educational Activities

Learning communities are created to increase student achievement through facilitating and promoting open enrollment, advocating for needs of children and families in poverty, and providing educational opportunities to students in member districts. A 2006 act of the legislature established the Learning Community of Douglas and Sarpy Counties to include all school districts in the counties. A learning community may also be established upon request of at least three school boards, which meet certain criteria, to the state's commissioner of education. Member school districts are allowed to operate under one administrative umbrella but still operate independently with their own budget, school board, and curriculum; however, the districts in the community have common ad valorem tax levies. Learning communities also receive funding from the Nebraska Department of Education. A learning community coordinating council of appointed and elected members governs a learning community.

Learning communities may establish and administer elementary learning centers to help students facing challenges such as limited English skills and poverty. Each elementary learning center is run by an achievement sub council consisting of members from the learning community coordinating council. The center may provide literary centers, mentors, tutors, nutritional services, and clothing distribution, among other services. Communities receive funds from local and state taxes.

The Educational Service Unit Coordinating Council was established by a special act to coordinate the activities of the state's 17 educational service units. It is governed by a board consisting of one representative appointed from each of the educational service units and one nonvoting representative from each learning community. The council receives both state and local appropriations and may collect fees for services.

SPECIAL DISTRICT GOVERNMENTS

Nebraska statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. 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. 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

Community building districts provide buildings for various community enterprises and activities. They are established by the county board on petition of residents of the area to be served after a 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 populations under 125,000 may create county fair boards. These boards are created by county resolution, after a referendum if voters so petition. The boards are governed by a nine-member elected county fair board. The boards may issue bonds and levy and collect 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 in Census Bureau statistics (refer to the"Subordinate Agencies and Areas" section).

Drainage Districts

Nebraska statutes authorize that drainage districts may be created by two alternate methods—by the district court on the filing of articles of association by landowners in one or more counties and after a hearing or by the county clerk on petition of landowners and after a 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, levy special benefit assessments, and 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 ad valorem tax, make special benefit assessments, and after voter approval, may issue bonds.

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 $8.6 million 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 at least 20,000 inhabitants, unless the district encompasses the entire county and has less than 20,000 population. Hospital authorities authorized under a 1971 law are established by the board of county commissioners after petition of voters and a 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, 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, establish rents, and charge fees. The Nebraska Housing Agency Act, enacted in 1999, converted all housing authorities to housing agencies.

Inland Port Authorities

Inland port authorities are established through the adoption of an ordinance, resolution, or execution of an agreement pursuant to the interlocal cooperation act. The city or county clerk of the establishing local government must submit a copy to the state Department of Economic Development to receive approval. Only five may be created. Authorities may be formed within the boundaries of a city, county, or city and one or more counties (joint), and within 1 mile of a navigable river or waterway or major rail line and within 2 miles of a major airport or highway. The board consists of the city council, county board (appointed), or any combination with a limit of 11 members. Authorities may issue and sell revenue bonds and establish and charge fees.

Interstate County Bridge Commissions

These commissions are created upon resolution by a county, city, or village government to build and operate bridges that cross state lines. A quorum of three, four, or five commissioners is appointed by the creating government and may charge tolls and issue revenue bonds.

Irrigation Districts

A 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.

Joint Electric Power, Sewerage and Solid Waste Disposal, and Water Distribution Agencies—1981 Law

Agencies may be created to undertake power, sewerage and solid waste disposal, waterworks projects, or some combination of these functions, as specified in the creating ordinance. The agencies may be established by ordinance of two or more municipal governments. Agencies providing power must receive approval from the Nebraska Power Review Board. Agencies providing all services other than power must receive approval from the secretary of state. 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 Agencies—1999 Law

Two or more local governments (county, city, village, or school district) may enter an agreement for the joint exercise of powers. Joint public agencies may provide such services as solid waste collection, management, and disposal; waste recycling; sanitary sewage treatment and disposal; public safety communications; correctional facilities; water treatment plants and distribution systems; drainage systems; flood control projects; fire protection services; ground water quality management and control; education and postsecondary education; hospital and other health care services; bridges, roads, and streets; and law enforcement. 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 districts, after approval by the governing bodies of member public power districts 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.

Metropolitan Transit Authority

A 1957 general law permits the creating of an authority to provide transit facilities in cities of the metropolitan class (currently the only such city is Omaha) by ordinance of such a city's governing body. A board of directors, appointed by the mayor with the approval of the city council and county board of the county in which the city is located, 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 in Census Bureau statistics.

Natural Resources Districts

The state is divided into natural resources districts. The number and boundaries of such districts is determined by the Nebraska Natural Resources Commission. An elected board of directors governs each natural resources district. The districts may levy ad valorem taxes, fix charges, and issue revenue bonds. Certain districts may undertake qualified water management projects and impose an occupation tax. Natural resource districts may merge with rural water districts, drainage districts, reclamation districts, or irrigation districts.

Public Power Districts

Nebraska statutes authorize public power and irrigation districts to provide public power, irrigation, or both. Districts are established by the Nebraska Power Review Board on petition of voters. An elected board of directors governs each district. The districts may sell water and/or electric power and issue bonds.

Rural power districts may be created by petition of any electric cooperative corporation to the Nebraska Power Review Board and after a public hearing. 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 $5.72 million 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.

Regional Metropolitan Transit Authorities

An existing transit authority that serves one or more municipalities located within the same metropolitan statistical area or combined statistical area may convert to a regional metropolitan transit authority upon a two-thirds vote of their board of directors. Following conversion into a regional metropolitan transit authority, the election commissioner or county clerk of the county in which the majority of the territory of the authority is located shall divide the territory of the authority into seven numbered districts for the purpose of electing members to the board. The governing body is the city council of a city or village board of trustees of a village. Authorities may fix rates and charges and issue revenue 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 under a 1957 law by the county governing body on petition of voters and after a public hearing and referendum. An elected board of trustees governs each district. The districts may levy ad valorem taxes and special and benefitted assessments,

and issue bonds. Some special assessments may require a hearing. These districts may provide road lighting, as well as road improvement services.

Under the 1961 law, a county's governing body may create by resolution a street improvement district outside the limits of any city or village and following no objections by voters. Once these districts are established, they operate under the same provisions of the 1957 law.

These districts are to be distinguished from street improvement districts formed under 1879 and 1901 laws. Districts formed under these two laws are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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, issue revenue bonds, and 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. These districts are created in one or more counties by the clerk of the district court on petition and articles of association 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 in the following sections are various governmental designations that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Nebraska Investment Finance Authority (state)—This authority was established by act of the legislature to provide credit for agricultural, economic development, energy conservation, public safety, solid waste disposal facilities, and housing purposes. The authority is governed by a board of nine members, six appointed by the governor, plus the director of the state Department of Economic Development; the chair of the Nebraska Investment Council; and the director of the state Department of Agriculture, who serve in an ex officio capacity. The authority may fix fees and charges, make mortgage loans, and issue bonds.

Other examples include:

State

Area agencies on aging

Mental health boards

Nebraska Aquaculture Board

Nebraska Conservation Corporation

Nebraska Educational, Health, and Social Services Finance Authority

Nebraska Educational Telecommunications Commission (formerly Education Television Commission)

Nebraska Elementary and Secondary School Finance Authority

Nebraska Ethanol Board

Nebraska Tourism Commission

Regional Behavioral Health Authorities

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 hospital boards

County land reutilization authorities

County libraries

Fort preservation, restoration, and development boards

Industrial development corporations (county)

Interstate conservation or recreational Improvement districts

Local public health departments (county)

Noxious weed control authorities

Public library federations

Railroad transportation safety districts

Road districts

Rural road improvement districts

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 redevelopment agencies

Industrial development corporations (metropolitan-class cities)

Interstate conservation or recreational improvement districts

Joint airport boards

Landmark heritage preservation districts (metropolitan-class cities)

Land Reutilization Authority (metropolitan-class cities)

Municipal land banks (can also be joint)

Off street parking districts (primary-, first-, and second-class cities)

Ornamental lighting districts (primary-class cities)

Park, recreational area, and playground improvement districts (metropolitan-class cities)

Public improvement districts (primary-class cities)

Public library federations

Public utility districts

Riverfront development districts

Sanitary sewer and water main connection districts (first-class cities)

Sewerage and drainage districts (primary- and second-class cities)

Sewer and water extension districts (first- and second-class cities and villages)

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)

Urban growth districts

Water and sewer districts (first-class cities)

Water districts (primary-class cities)

Water service districts (second-class cities and villages)

Joint County-Municipal

Joint 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.

NEVADA

COUNTY GOVERNMENTS

The entire area of the state, except Carson City, is encompassed by county governments. Carson City is counted as a municipal government, rather than a county government, in U.S. Census Bureau statistics. In Nevada, the county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Nevada are the incorporated cities and towns, which may be incorporated under special charters or general law. Incorporated cities are governed by an elected mayor and city council. The minimum population for incorporation for a town is 1,001 inhabitants. 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 in Census Bureau statistics on governments (refer to the "Subordinate Agencies and Areas" section).

TOWNSHIP GOVERNMENTS

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

School District Governments

Each of the 16 counties in Nevada 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

Nevada has no dependent public school systems.

SPECIAL DISTRICT GOVERNMENTS[1]

Nevada statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail in the following sections.

California-Nevada Super Speed Ground Transportation Commission

This commission was established by state law to create a super speed train linking southern California to Las Vegas, Nevada. California passed similar authorizing legislation. The commission consists of an appointed board equally representing the two states and includes both public and private representatives. Commission members from Nevada are appointed by and serve at the pleasure of the governor. The commission may issue bonds. The commission exists but is legally inactive due to limited activity.

Conservation Districts

These districts are established by the state Conservation Commission upon landowner petition and after a hearing and referendum. A board of five elected supervisors and one or more appointed supervisors governs the district. The districts may require contributions from benefited 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 a 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 1949 and 1963. Districts under the 1949 and 1963 laws have ex officio boards and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section). Districts authorized under the 1949 law may, however, reorganize under the 1963 law or the 1937 law.

County Library Districts

These districts are created by the county commissioners upon petition of taxpayers after a public notice and, in some cases, an election. 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.

Similar provisions apply to consolidated library districts (consolidations of a city and county library in counties with more than 400,000 inhabitants), regional libraries, and regional networks of libraries. There are some 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 and from grants. 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 subsequent 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 the "Subordinate Agencies and Areas" section.

Douglas County-Lake Tahoe Sewer Authority

The Douglas County-Lake Tahoe Sewer Authority was created by special act to provide sewage collection, treatment, and disposal of wastewater treatment in the Lake Tahoe Basin located in Douglas County. The authority is governed by a board of trustees consisting of five appointed trustees. The authority may charge and collect fees and rents and issue bonds.

Elko Convention and Visitors Authority

This authority was created by special act to provide convention facilities in Elko. The governing board of directors consists of five members: three are elected, one is appointed by Elko County, and one is appointed by the city of Elko. The authority may fix and collect fees and rents, levy ad valorem taxes, and issue general obligation 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 a 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. Districts providing sewerage services must hold a public hearing prior to establishing rates and charges.

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 (both for counties with a population of 400,000 or more and, when appropriate, for counties with fewer than 400,000 inhabitants). For districts providing only water facilities or only water and sewerage facilities and not created by special act, the board of county commissioners also may be the ex officio board of trustees. Similarly, for districts providing either emergency medical services or basic power for streets and alleys, the board of county commissioners also 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Flood control, sanitary sewer, and fire protection districts governed by the county board of supervisors are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. In counties with a population of 400,000 inhabitants or more (Clark County), two or more housing authorities may form a regional housing authority. The board of such an authority is appointed by the governing bodies of the county, the three largest cities in the county, and the tenants' association. Housing authorities may issue revenue bonds and fix rentals.

Inland Port Authorities

An inland port authority may be created by ordinance of one or more boards of county commissioners or the governing body of an incorporated city after approval by the State Office of Economic Development and two public hearings. The authority is governed by a board of directors appointed by participating governments and entities. An authority may establish rates, fees, and charges. As of June 30, 2022, no entities of this type were reported in operation.

Irrigation Districts

The county commissioners, upon petition of landowners and after a hearing and referendum, may establish irrigation districts. These districts also may provide drainage facilities and generate and sell electricity. These districts 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 in Census Bureau statistics.

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, fix and establish rates, 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 Railroad. The commission consists of members appointed by the participating local governments, one member appointed by a local historical society and one member appointed by the state Speaker of the Assembly, state Senate majority leader, and the governor. The commission may fix and collect fees. The participating governments may issue bonds, levy lodging taxes, and, with voter approval, levy sales and ad valorem 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; the county levies a property tax for the authority. General obligation bonds require voter approval, but revenue bonds may be issued without voter approval.

There are other airport authorities not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section regarding these authorities).

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 general obligation and revenue bonds. The state and the Las Vegas Valley Water District may issue bonds on behalf of the district.

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 and set fees for services.

Virgin Valley Water District

This district was created by special act to serve portions of Virgin Valley in Clark County. The board consists of five members: two elected by voters in the geographical area of the district located south of the Virgin River and three elected by voters in the geographical area of the district located north of the Virgin River. The district may levy ad valorem taxes and issue revenue and general obligation bonds. General obligation bonds require voter approval.

Water Conservancy Districts and Subdistricts

Water conservancy districts are established by the district court upon petition filed by the board of county commissioners after a public hearing. The districts may be 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 governor on recommendations made by the district, participating areas, 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 are counted in Census Bureau statistics as separate governments. They have the same general powers as water conservancy districts. The Carson Water Conservancy 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 are classified in Census Bureau 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 (refer to the "Public School Systems" section regarding educational agencies of this nature).

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

Colorado River Commission

Comstock Historic District Commission

Nevada Gaming Commission

Nevada High Speed Rail Authority

Nevada Rural Housing Authority

Nevada Transportation Authority

Nonprofit corporations for the acquisition of real property for future development and expansion of the University of Nevada, Las Vegas, Campus Improvement Authority

Private Activity Bond Council

State Gaming Control Board

State Infrastructure Bank

State Public Charter School Authority

Water districts

County[2, 3]

Agricultural associations

Cemetery authorities

Cemetery districts

Clark county stadium authority

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 (counties of 400,000 or more in population)

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)

Lincoln County Water District

Parks, Trails, and Open Space Districts

Redevelopment agencies (county)

Regional development authorities

Regional development corporations in the area of the Nevada Test Site (county)

Regional planning districts

Regional rapid transit authorities (counties of 700,000 or more in population)

Regional transportation commissions

Road districts

Road maintenance districts

Rodent control districts

Sanitary sewer districts (counties of 400,000 or more in population)

Tahoe-Douglas Visitor's Authority

Taxicab authorities (counties of 400,000 or more in population)

Taxing districts to provide emergency (911) telephone service (counties of 400,000 or more in population)

Tourism Improvement Districts

Transportation districts (county)

Truckee River Flood Management District

Unincorporated towns

Weed control districts

Western Regional Water Commission

Municipal

Airport Authority of Battle Mountain (also called Lander County Airport)

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

Parks, Trails, and Open Space Districts

Redevelopment agencies (municipal)

Regional development corporations in the area of the Nevada Test Site (municipal)

Taxing districts for maintenance of improvements (an incorporated city in a county of more than 100,000 but less than 400,000 in population)

Taxing districts for police protection (an incorporated city in a county of more than 100,000 but less than 400,000 in population)

Taxing districts to provide emergency (911) telephone service (an incorporated city in a county of 400,000 or more in population)

Tourism Improvement Districts

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.

ENDNOTES

[1] Special district governments including general improvement districts, water districts, and water and sanitation districts may receive federal funding appropriated for roads and schools.

[2] Fire protection districts—1945 law was repealed in 2015. Prior to that date, it was considered a county dependent agency.

[3] The law authorizing regional development districts was repealed in 2011.

NEW HAMPSHIRE

COUNTY GOVERNMENTS

The entire state of New Hampshire is encompassed by county governments. 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

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. The primary difference is that cities are former towns that dropped the town meeting form of government in favor of a city form through special act of the New Hampshire 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

Towns, which are treated as municipalities in New Hampshire statutes, are instead counted in U.S. Census Bureau statistics as towns, rather than municipal governments (refer to the "Town or Township Governments" section). 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

Although not differing in legally authorized powers from cities, government units in New Hampshire locally designated as "towns" are counted in Census Bureau statistics as a separate type of local government. Town governments exist in each county in New Hampshire, but they do not cover the entire area of each county. Cities (also counted in Census Bureau statistics as town governments), gores, grants, purchases, unorganized locations, and unorganized townships exist outside the area of any town in the counties.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in New Hampshire are counted as separate governments in Census Bureau statistics:

- 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 school district types may issue bonds and determine their own fiscal requirements.

Dependent Public School Systems

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

- Coos County School District, which is dependent on county governments.
- City school systems, which are dependent on municipal governments.

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 in Census Bureau statistics 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 Bureau statistics 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 in Census Bureau statistics.

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 in Census Bureau statistics.

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

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. School districts created under joint maintenance agreements are classified as dependent activities of the participating school districts they serve and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

New Hampshire statutes authorize the creation of special districts or authorities that are counted as governments. These are discussed in detail in the following sections.

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. No commissioner or employee shall acquire any interest direct or indirect in any housing project or property in any project, nor shall have any interest in any contract or proposed contract for materials or services to be furnished or used in connection with any housing project. Authorities may issue bonds and collect rentals for facilities.

Maine-New Hampshire Interstate Bridge Authority

The law authorizing the Appointment of Interstate Bridge Authority was repealed in 2019.

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 in Census Bureau statistics as dependent activities of the creating government (refer to the "Subordinate Agencies and Areas" section).

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

At least 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; planting and care for shade and ornamental trees; construction and maintenance of 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 and not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations that have certain characteristics of governmental units but are classified in Census Bureau 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 (refer to the "Public School Systems" section 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 and 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

Community Development Finance Authority

Forest fire districts

New Hampshire Land and Community Heritage Investment Authority

New Hampshire Municipal Bond Bank

New Hampshire School Building Authority

Pease Development Authority

Southeast Watershed Alliance

Municipal

Airport authorities and districts

Boards of commissioners for a municipal electric, gas, or water system

Boards of public works commissioners (joint)

Central business service districts

Communications Districts

Conservation commissions

Economic development and revitalization districts

Health districts

Historic districts

Local industrial development authorities

Recreation commissions

Sewer utility districts

Transit authorities

Water utility districts

Town

Airport authorities and districts

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

Sewer utility districts

Transit authorities

Water utility districts

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.

NEW JERSEY

COUNTY GOVERNMENTS

The entire state of New Jersey is encompassed by county governments. 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 people 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 county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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

The term municipality as defined in U.S. Census Bureau statistics on governments applies only to the boroughs, cities, towns, and villages in New Jersey. Townships, which are treated as municipalities in New Jersey statutes, are counted as township governments rather than municipal governments in Census Bureau statistics (refer to the "Township Governments" section). 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—seaside resort cities bordering on the Atlantic Ocean.

Township Governments

Townships are classified in Census Bureau statistics as a separate type of government from municipal governments; however, these do not differ in legally authorized powers from the types of municipal governments described previously. 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

School District Governments

New Jersey has Type 1 and Type 2 school districts. Each district may determine the amount of local school tax levies and issue bonds with voter approval. Type 1 school systems are described under the "Dependent Public School Systems" section. Type 2 school districts may be basic, consolidated, or regional. Regional school districts may be "all purpose" or "limited purpose."

School districts may convert from a Type 1 to a Type 2 school district with voter approval. Type 2 school districts are governed by elected boards of education.

Dependent Public School Systems

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.

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.

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. The creating government may issue bonds on behalf of the school district.

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 county commissioners. 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 provide education and treatment of children with disabilities. The districts are established by resolution of the county board of county commissioners. Each district is governed by a board of education consisting of the county superintendent of schools, ex officio, and six members appointed by the director of the board of county commissioners 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 county commissioners 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 appointed members representing the county; two members appointed by the governor; the county superintendent of schools; and the college president, ex officio. 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 decennial census of population. 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, with the consent of the state Commission on Higher Education. 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.

State-operated school districts are established by administrative order of the state Board of Education upon a finding by the commissioner of education of a need of reorganization. The state Board of Education appoints the school district's board of education. 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. Commissions conduct programs of education research and provide educational and administrative services. The establishing districts contribute to the support of educational services commissions. Commissions are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The Educational Information and Resource Center was established by special act to provide services to school districts in Gloucester County. The agency closed in 2019. The center was previously classified as a joint educational service agency of the participating school districts and was not counted as a separate government in Census Bureau statistics.

County parental schools for adjudicated delinquents (known as county youth houses) are also authorized in counties of the first class.

Jointure commissions are established by two or more school districts to provide for the education of the disabled. These commissions consist of representatives from the constituent school district boards. Their fiscal needs are apportioned to the establishing districts.

SPECIAL DISTRICT GOVERNMENTS

New Jersey statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail in the following sections.

County Bridge Commissions

County bridge commissions build, improve, and maintain highway bridges. Two or more counties may establish an independent commission by resolution. The commission members are appointed by the counties' boards of county commissioners. Commissions may fix tolls and issue revenue bonds.

County bridge commissions that serve only one government are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 New Jersey Senate; six members are appointed by the governor of Pennsylvania; and the auditor general and the treasurer of Pennsylvania serve in an ex officio capacity. The authority may issue revenue bonds and fix and collect tolls and other charges for the use of its facilities.

The Port Authority Transit Corporation, established to operate the interstate rail transit facilities, is classified as a dependent activity of the Delaware River Port Authority and is not counted as a separate government in Census Bureau statistics.

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. A popularly elected board of commissioners governs each district. The district may, after voter approval, set ad valorem taxes and issue bonds.

Incinerator Authorities

These authorities acquire, operate, and maintain garbage and refuse disposal facilities. The authorities may be established by ordinance or resolution of two or more borough, city, town, township, or village governments. Each authority has a board appointed by the governing body of the establishing government. The authority may fix service charges and issue revenue bonds. These authorities may be known as environmental authorities. There were no joint incinerator authorities reported in operation as of June 30, 2022.

Incinerator authorities that serve only one government are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Joint Water Commissions

These commissions may be created by two or more cities, boroughs, towns, townships, or villages for which the water supply is provided by privately owned waterworks. The establishing governments 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 that 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.

Municipal and County Utilities Authorities

These authorities may provide water or sewerage facilities, or solid waste disposal. They may be established by resolution or ordinance of two or more city, borough, town, township, or village governments. The participating governments appoint the members of the authority board. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Municipal Shared Services Energy Authorities

Three or more municipalities may create a retail electric distribution system through intermunicipal agreements after approval by the Local Finance Board. The composition and manner of selection of the governing body of the authority is set out in the intermunicipal agreement. An authority may charge rates and fees and issue revenue bonds. The New Jersey Public Power Authority was created under this law.

New Jersey Public Power Authority

This authority allows existing municipally owned or operated electric utility systems to act jointly to create a single municipal shared services energy authority. Three or more municipalities may operate a retail electric distribution system through intermunicipal agreements within the corporate limits and franchise areas of certain municipalities. Nine municipalities currently participate in the authority: Butler, Lavallette, Madison, Milltown, Park Ridge, Pemberton, Seaside Heights, South River, and Vineland.

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 apportion costs to the participating government.

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Soil Conservation Districts

State law divides the state into soil conservation districts. Each district covers one or more counties. Each district is governed by a board of supervisors appointed by the state soil conservation committee. 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 two 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 June 30, 2022.

Solid waste management authorities that serve only one government are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations that have certain characteristics of governmental units, but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Housing authorities (county, borough, city, town, village, or township)—These authorities each serve one local government and may be created by local ordinance or resolution. Each authority's governing board consists of commissioners appointed by the creating government and one member appointed by the Commission of Community Affairs. In certain counties, however, special acts designate the board composition. The authorities may issue revenue bonds and fix and collect charges for the use of authority facilities.

New Jersey Building Authority (state)—This authority was created by special act to construct office buildings for use by state agencies. A board of 12 directors governs the authority, including nine members appointed by the governor with the advice and consent of the state General Assembly, plus the state treasurer, the comptroller of the Treasury, and the chairman of the Commission on Capital Budgeting and Planning. The authority may receive revenue from rentals and may issue revenue bonds.

New Jersey Educational Facilities Authority (state)—This authority was established by act of the legislature to finance the construction of facilities for institutions of higher education. A board of seven members, five of whom are appointed by the governor with the consent of the state 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 Infrastructure Bank (state)—This trust (formerly the New Jersey Wastewater Treatment Trust and New Jersey Environmental Infrastructure Trust) was established by 1985 legislation to finance wastewater treatment and stormwater management facilities. A board of seven members governs the trust, including four members appointed by the governor, 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. A governing board includes 11 members appointed by the governor with the consent of the state senate, one member appointed by the senate's president, and one member appointed by the general assembly's speaker. The state treasurer, the president of the authority, and a member of the New Jersey Meadowlands Development Commission also serve on the board. The authority may fix rents, tolls, fees, and charges, and may issue revenue bonds.

New Jersey Transit Corporation (state)—This corporation was established by 1979 legislation. The corporation provides ferry, bus, and rail transportation systems. A board of 13 members governs the corporation, of whom eight are appointed by the governor with the consent of the state Senate, plus the commissioner of transportation, the state treasurer, and one other member of the Executive Branch chosen by the governor. The governor also appoints two nonvoting members upon recommendation of the labor organization representing the plurality of the employees of the corporation. The corporation receives revenue from fares, rentals, and other charges.

New Jersey Transportation Trust Fund Authority (state)—This authority was formed by a 1984 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 fees, motor fuel taxes, and tolls, and may issue revenue bonds.

Other examples include:

State[1, 2]

Capital City Redevelopment Corporation

Casino Control Commission

Casino Reinvestment Development Authority

Catastrophic Illness in Children Relief Fund Commission

Gateway Development Commission

Historic New Bridge Landing Park Commission

Lake Hopatcong Commission

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 Natural Lands Trust

New Jersey Public Broadcast Authority

New Jersey Redevelopment Authority

New Jersey Schools Development Authority

New Jersey Turnpike Authority

New Jersey Water Supply Authority

North and South Jersey water supply districts

Palisades Interstate Park Commission

Pinelands Commission

Pinelands Development Credit Bank

South Jersey Port Corporation

South Jersey Transportation Authority

State Lottery Commission

New Jersey Public Housing and Development Authority

Tax Lien Financing Corporation

Transportation development districts

County

Boards of health

Boards of recreation commissioners (county)

Burlington County Pinelands Development Credit Bank

County bridge commissions (single county)

County food distribution authorities

County homelessness trust funds

County improvement authorities (single county)

County mosquito extermination commissions

County park commissions

County pollution control financing authorities

County utilities authorities (single county)

Joint agreements for planning and land use control

Joint flood control commissions

Joint meetings (nonutility services)

Parking authorities

Sewerage authorities (single county)

Shade tree commissions

Solid waste management districts

Stormwater utilities

Municipal

Boards of health

Boards of recreation commissioners (municipal)

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

Landfill reclamation improvement districts (municipal)

Municipal hospital authorities

Municipal port authorities—1960 law

Municipal utilities authorities (single municipality)

Parking authorities

Port authorities—1948 law (single municipality)

Redevelopment agencies (municipal)

Regional health commissions

Seaquarium authorities

Sewerage authorities (single municipality)

Solid waste collection districts—1990 law

Solid waste management authorities (single municipality)

Stormwater utilities

Tourism improvement and development authorities (sixth-class counties)

Township

Boards of health

Boards of recreation commissioners (township)

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

Landfill reclamation improvement districts (township)

Municipal port authorities—1960 law

Municipal utilities authorities (single township)

Parking authorities

Port authorities—1948 law (single township)

Redevelopment agencies (township)

Regional health commissions

Seaquarium authorities

Sewerage authorities (single township)

Solid waste collection districts—1990 law

Solid waste management authorities (single township)

Special improvement districts

Tourism improvement and development authorities (sixth-class counties)

Water districts (single township)

Water districts with ex officio boards

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

ENDNOTES

[1] Legislation authorizing the South Jersey Food Distribution Authority and the Hackensack Meadowlands Food Distribution Center Commission was repealed in 2007.

[2] The Atlantic City Convention and Visitors Authority was transferred to the Casino Reinvestment Development Authority in 2011.

NEW MEXICO

COUNTY GOVERNMENTS

The entire area of the state of New Mexico is encompassed by county governments. The county governing body is called the board of county commissioners. There are nine classes of counties, eight of which are classified on the basis of assessed valuation and population. The other county, H class, is defined as a county that covers an area of not more than 200 square miles (Los Alamos). Although Los Alamos County is incorporated and performs municipal, as well as county-type services, it is designated a county and is accordingly counted in U.S. Census Bureau statistics as a county government.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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 Bureau statistics. The minimum population requirement for incorporation is 150 residents; the area must contain at least one person per acre.

Township Governments

New Mexico has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in New Mexico are counted as separate governments in Census Bureau statistics:

- 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 a 1963 law, were established upon petition of voters to the state Board of Educational Finance after voter approval. Each district is governed by an elected board. The districts may levy ad valorem taxes and issue bonds. Since 1998, no new community colleges may be created under this law; however, they may be created by state special acts.

Technical and vocational institute districts were established upon petition of school districts and approval by the state board of education. Each district is governed by a popularly elected board. Technical and vocational institute districts may fix tuition and fees, levy ad valorem taxes, and issue bonds. No new technical and vocational institute districts may be created under general law since 1998; however, districts may be created by state special acts.

Dependent Public School Systems

New Mexico has no dependent public school systems.

Other Educational Activities

The regional education cooperatives, which provide services to member school districts, are classified in Census Bureau statistics as dependent activities of the state government and are not counted as separate governments.

Learning center districts may be created to provide postsecondary education and workforce development. They 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 state Higher Education Department. Members of the board(s) that create the learning center district also serve on the district's board. The board may set tuition and fees and, with voter approval, may levy a property tax. Learning center districts are classified as extensions of educational institutions and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

New Mexico statutes authorize the creation of a variety of special districts or authorities that are counted as governments in Census Bureau statistics. 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 superintendent or mayordomo. A ditch or acequia may levy assessments, collect fines, and issue special obligation bonds.

This law does not apply to ditches and acequias with only one or two property owners. These are not counted as separate governments in Census Bureau statistics.

Community Land Grants

These consist of grants of land to towns, colonies, pueblos, or communities 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.

Corporations for management of land grants that have reorganized as domestic corporations under the state's general corporation law are classified as private entities; they are not counted as governments in Census Bureau statistics.

Conservancy Districts

New Mexico statutes authorize two types of conservancy districts:

Artesian conservancy districts—These districts are created by the district court on petition of landowners to conserve waters in an artesian basin after public hearing. An elected board of directors governs each district. The district may levy ad valorem taxes and borrow money.

Conservancy districts—Conservancy districts are established for flood control, drainage, irrigation, and water storage purposes upon a landowner petition to the district court and referendum of landowners. The districts are governed by elected boards of directors. 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 a petition to the director of the New Mexico Department of Agriculture, a 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.

Eastern New Mexico Water Utility Authority

This authority was created to develop and construct a water delivery system and deliver water to the local governments within the defined boundaries of the authority. It is governed by a seven-member board of directors. Three members are appointed by the Clovis City Commission, two are appointed by the Portales City Council, one member is appointed by the Curry County Commission, and the final member is appointed by the remaining municipalities on a rotating basis. The authority may establish and collect fees, tolls, rates, or charges, and issue revenue bonds.

Flood Control Authorities

Some authorities of this type have been created by special acts. Similar provisions apply to each of these authorities. A popularly elected board of directors governs these districts, and each district 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 provide flood control projects that are created by the district court on petition of the voters followed by a public hearing and voter approval. A popularly elected board of directors governs each district. The districts may receive revenue from contracts, levy ad valorem taxes, and, with voter approval, issue bonds.

Irrigation Districts

The following types of irrigation districts may be established by the board of county commissioners on petition and after a 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. 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 in Census Bureau statistics.

Lower Rio Grande Public Water Works Authority

Organized in 2009, the authority is a merger of several domestic water consumer associations whose goal is to supply water service to communities in Doña Ana County. It is governed by an elected board of directors with seven members. The board may establish rates and fees for water-related services. Sales revenues are collected from water supply sales to domestic and commercial users may be used to fund projects in the area.

Mutual Domestic Water Consumers Associations

These districts are established to provide rural communities with water treatment, wastewater management, storm drainage, and other water-related services. The board of directors must contain an odd number of at least three members who must be elected annually. The committee may set membership fees, water and sewer rates, tolls, and other charges to establish and maintain water facilties and infrastructure.

Pink Bollworm Control Districts

Pink bollworm control districts administer programs to suppress or eradicate the pink bollworm. They are established by petition of cotton producers to the director of the state Department of Agriculture, subject to approval and a referendum of cotton producers. A control committee consisting of between three and seven members governs the district. Members 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 Transit Districts

These districts are established to finance, construct, operate, and maintain regional transit systems. The districts may fix fees, tolls, rates, or 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 by the state Soil and Water Conservation Commission upon landowner petition and after a referendum. A popularly elected board of supervisors governs each district. In addition, the state commission may appoint two additional supervisors. 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 landowner petition and after a hearing and referendum. A board of directors elected by landowners governs each watershed district. Subject to budget approval by the parent district, watershed districts may levy ad valorem taxes. With voter approval, the districts may issue bonds. Watershed districts are classified as dependent activities of their parent soil and water conservation districts and are not counted as separate governments in Census Bureau statistics.

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. These districts are created on petition and after a 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. Some of these districts were created by special acts with similar provisions.

Water and Sanitation Districts

A general law provides for the creation of these districts by the district court on petition of voters and after a hearing and referendum. In addition to providing water and sewer service, these districts may construct streets and street improvements, and park and recreational facilities. A popularly elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and charges, issue revenue bonds, and, with voter approval, issue general obligation bonds. Some districts were created under special acts with similar provisions.

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 Bureau statistics as subordinate agencies of the state or local governments or American Indian tribes or as private, rather than governmental activities, and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the sections below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Housing authorities (county, municipal, or joint county-municipal)—Housing authorities serving a county or municipality are created by resolution of the participating county or municipal governing bodies. A board of five commissioners, appointed by the governing bodies of the participating counties or municipalities, governs each authority. Housing authorities may fix rents; bonds and notes issued for the benefit of such authorities are issued by the parent county or municipal government.

American Indian pueblos (tribal)—Pueblos in New Mexico have many of the powers of local governments but are not counted as separate governments in Census Bureau statistics.

New Mexico Mortgage Finance Authority (state)—This authority was created by act of the legislature to provide affordable residential housing to individuals of low or moderate income. A seven-member board governs the authority; four members are appointed by the governor with the consent of the Senate, and the lieutenant governor, state treasurer, and attorney general 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[1]

Agricultural commodity commissions

Border Authority

Grasshopper control districts

Health districts

Herd law districts

Industrial and Agricultural Finance Authority

Local armory boards

New Mexico Bioscience Authority

New Mexico Educational Assistance Foundation

New Mexico Exposition Center Authority

New Mexico Finance Authority

New Mexico Hospital Equipment Loan Council

New Mexico Renewable Energy Transmission Authority

New Mexico State Fair Commission

New Mexico Student Loans (formerly known as New Mexico Student Loan Guarantee Corporation)

One-variety cotton districts

Public School Insurance Authority

Regional Housing Authorities

Regional Spaceport District

Research park corporations

Solid waste districts—1990 law

Spaceport Authority

State Armory Board

Water districts

Water Trust Board

County

Bi-State Fair Association (Curry County)

County fire districts

County improvement districts

Emergency flood districts

Historic districts

Improvement districts for streets, sidewalks, sewer, water, parking, parks, or utilities (H-class counties only)

Local arts and cultural districts (H-class counties only)

Metropolitan redevelopment boards or commissions (H-class counties only)

Noxious weed control districts

Parking authorities (H-class counties only)

Refuse disposal districts

Renewable energy financing districts (county)

Road districts

Special zoning districts

Tax increment development districts

Wind erosion districts

Municipal

Albuquerque Bernalillo County Water Utility Authority

Business improvement districts

Cemetery boards

Historic districts

Improvement districts for streets, sidewalks, sewer, water, parking, parks, or utilities

Local arts and cultural districts

Metropolitan redevelopment boards or commissions

Park commissions

Parking authorities

Renewable energy financing districts

Tax increment development districts

Joint County-Municipal

County-municipal hospital board of trustees

County-municipal public improvement districts

Water or natural gas associations

Private associations

Community ditches or acequias established by one or two property owners and water users' associations are classified for Census Bureau statistics as private cooperatives. They are not counted as separate governments.

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

ENDNOTE

[1] The legislation authorizing the fruit marketing districts was repealed on June 14, 2013.

New York

COUNTY GOVERNMENTS

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.[1] The city of New York is classified as a municipal government rather than a county government in U.S. Census Bureau statistics. 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

The subcounty general purpose governments consist of municipal (city and village) governments and 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

In New York, municipal governments are cities and villages in Census Bureau statistics. Towns, which are treated as municipalities in New York statutes, are counted as towns rather than municipal governments in Census Bureau statistics (refer to the "Town or Township Governments" section). 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.[2] 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

Although not differing in legally authorized powers from cities and villages, units designated as "towns" are classified as separate governments in Census Bureau statistics. The entire area of the state is encompassed by town governments except for areas within the boundaries of cities and American Indian reservations.

Under general law, towns are divided into two classes according to population, but there are numerous exceptions:

- First-class towns that have a population of 10,000 or more.
- Second-class towns that have fewer than 10,000 inhabitants.
- 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.
- 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. 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 at least 25,000 or a minimum population of 7,500 and not more than 15 miles from a city with a minimum population of 100,000.

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.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of independent school districts in New York are counted as separate governments in Census Bureau statistics:

- 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

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

Systems dependent on county governments:

- Community colleges.

Systems dependent on municipal governments:

- Community colleges.
- City school districts in cities with a population of 125,000 or more (Buffalo, New York, Rochester, Syracuse, and Yonkers).
- Community school districts (New York City).
- City University of New York (community colleges).
- Fashion Institute of Technology.

Community colleges may be established and operated, individually or jointly, by county, city, or school district governments. Community colleges are dependent agencies of the sponsoring county, municipal, or school district governments. Community colleges 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. Financial support of community colleges is provided by appropriations from the state and sponsoring governments.

The public school systems serving the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers are classified as dependent agencies of the respective city governments and are not counted as separate governments in Census Bureau statistics. 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 chair. Fiscal requirements of these five public school systems are determined by the city government.

Community school districts in the city of New York each have 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 separate governments in Census Bureau statistics.

The community colleges of the City University of New York are dependent agencies of the city of New York and not counted as separate governments in Census Bureau statistics. Senior colleges operated by the City University of New York are classified as state institutions and not counted as separate governments in Census Bureau statistics.

The Fashion Institute of Technology is operated by the public school system of the city of New York. It is classified as a dependent agency of the city of New York and is not counted as a separate government in Census Bureau statistics.

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 based on a formula that takes each districts' financial resources into account. These boards are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

Vocational education and extension boards provide instruction in agriculture, home economics, and other special subjects. The boards are appointed by the county governing body. Their fiscal requirements are met by county appropriations. These boards are classified as dependent agencies of county governments and are not counted as separate governments in Census Bureau statistics.

School supervisory districts are areas outside of cities and certain villages for supervision of local educational activities. These districts rely for support on the state and on county and town governments in the component school districts. They are not counted as separate governments in Census Bureau statistics. Each supervisory district is coextensive with a board of cooperative educational service.

School hygiene districts promote the physical welfare of pupils and health education. These districts are financed by the county governing bodies. They are classified as dependent agencies of the county government and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

New York statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments. These are discussed in detail in the sections that follow.

Albany Convention Center Authority

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 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 serve at the pleasure of the appointing authority. The authority may fix and collect assessments, costs, rentals, fees, and other charges and may issue general or special obligation hotel revenue bonds.

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 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. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Cooperative Library Systems

These systems may be chartered by the board of regents of the University of the State of New York by request of the board 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. The term of office for trustees must be 3 or 5 years and they may not hold office consecutively for more than 2-, 3-, or 5-year terms. 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.

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 13-member board of directors governs the authority: two appointed by the governing bodies of each member county, two appointed by the city of Watertown, and five nonvoting members appointed by the governor. The authority may fix rates, rents, fees, and charges, and may issue revenue bonds.

Fire Districts

Two types of fire districts that provide fire protection in the areas they serve are counted as separate governments in Census Bureau statistics:

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 either elected or appointed jointly by the town and village boards. 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 separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 and to receive appropriations and grants from other governments.

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 nonvoting 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

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 in Census Bureau statistics. Similarly, library funding districts without boards of trustees are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

School district libraries that are classified as special districts are discussed below.

Multi-Jurisdictional Solid Waste Management Authorities

Some authorities of this type have been created by special acts. Similar provisions apply to each of these authorities which are not counted as separate governments in Census Bureau statistics. 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. A governing board of commissioners 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, and interstate bridges and tunnels. 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 governing board consists of 12 commissioners appointed by the governors of the two states. The authority may issue revenue bonds and fix tolls and charges.

Regional Market Authorities

Regional market authorities, authorized by special acts and having substantially uniform provisions, provide facilities for marketing agricultural produce. Each authority board consists of the state commissioner of agriculture and markets or a representative, plus appointees of the county boards of supervisors. These authorities may issue revenue bonds and may fix and collect rents, fees, and other charges.

School District Libraries

These libraries are created by a majority vote of the electors in a school district (other than a city school district). The charter is granted by the board of regents of the University of the State of New York. The libraries are governed by an elected board of trustees. The library may receive the proceeds of a voter approved ad valorem tax levy; 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.

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

This authority was created by special act in 2000. It operates in Allegany, Chautauqua, Cattaraugus, and Steuben Counties in New York, and Warren and Erie Counties in Pennsylvania. 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.

Water Authorities in Nassau County (Special Acts)

Two water authorities in Nassau County, both created by special acts, are counted as separate governments for Census Bureau 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.

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 state senate. The commission may impose a tax not to exceed 2 percent on the gross payroll payments made by employers of people registered under this compact.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in New York that have certain characteristics of governmental units. These entities are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Battery Park City Authority (state)—This authority was created by special act to promote the 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 was created by special act to operate the Peace Bridge and is sometimes referred to as the Peace Bridge Authority. The 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 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.

Health Research, Inc. (state)—Organized in 1953 under the not-for-profit corporation law, this entity solicits and administers financial support for department of health projects and then disseminates resulting benefits and expertise through programs such as technology transfer programs. Initially the corporation primarily served the research programs of Roswell Park Cancer Institute; however, the corporation now also serves major department of health programs located in other department of health organizations and institutions. Revenues include grants and other monies from the federal government, state government, industry, individuals, and other foundations.

Housing authorities (municipal and town)—These authorities are established individually by special acts, but general law regulates their operation and financing. A board, appointed by the mayor (in the case of a city or village housing authority) or the town governing body (in the case of a town housing authority), governs each authority. An authority may issue bonds and may collect rentals, but administrative costs are met by city, town, or village appropriations.

Industrial development agencies and authorities (county, municipal, or town)—These authorities are established by special acts, but with substantially uniform provisions for each. Industrial development agencies or authorities are created to finance industrial, pollution control, or winter recreation facilities. Members of the agency board are appointed by the county, city, town, or village governing body. Industrial development agencies or authorities may fix rentals, fees, and charges, and may issue revenue bonds.

Long Island Power Authority (state)—This authority was created by a 1986 act of the legislature to acquire, maintain, and operate gas and electric utilities in Nassau and Suffolk Counties. The authority is governed by a board of 15 trustees with nine appointed by the governor, three appointed by the president of the senate, and three appointed by the speaker of the assembly. The authority may fix rates and charges and may issue revenue bonds.

Metropolitan Transportation Authority (state)—This authority was established by special act to coordinate bus and rail transit, and commuter rail service in the vicinity of New York City. The authority is governed by a 17-member board appointed by the governor. The authority may fix fares, tolls, rentals, charges, and other fees. It 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. The authority may finance facilities to be leased to New York City Transit Authority.

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 the city of New York and are not counted as separate governments in Census Bureau statistics.

Nassau County Bridge Authority (county)—This authority was created by special act to build, operate, and maintain the Atlantic Beach Bridge. A five-member board appointed by the county executive, with the approval of the county board of supervisors, governs the authority. The authority may collect tolls, charges, and fees, and may issue revenue bonds.

New York City Educational Construction Fund (municipal)—This fund was created by an act of the legislature to finance the construction of school buildings within the city of New York. The three-member board of trustees includes the chancellor of the city school district serving as chair plus two trustees appointed by the mayor. The fund may fix rentals, fees, and charges, and may issue revenue bonds.

New York City Housing Development Corporation (municipal)—This agency was formed to stimulate development and restoration of housing in the city of New York by providing low-interest loans. Its governing board consists of the commissioner of housing preservation and development, the commissioner of finance, the director of management and budget, two members appointed by the governor, and two appointed by the mayor. The corporation issues revenue bonds to finance its mortgage loans.

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 (refer to Metropolitan Transportation Authority section). The authority may fix and collect fares, 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.

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 governing 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 New York City, and also sufficient to pay New York City's costs related to the water and sewer systems.

New York Job Development Authority (state)—This authority was established by special act to create and improve job opportunities. The authority board consists of the commissioner of economic development, the 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 five-member authority board is appointed by the governor with the consent of the senate. The authority may collect tolls and issue revenue bonds.

New York State Energy Research and Development Authority (state)—This authority was created to develop and implement new energy technologies. 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 state 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. It may also accept gifts, grants, and loans and issue revenue bonds.

New York State Environmental Facilities Corporation (state)—This corporation was created by act of the legislature to finance sewerage systems, solid waste disposal facilities, air pollution control facilities, water management facilities, and storm sewers. A board of seven directors governs the corporation, including four appointed by the governor, the commissioner of environmental conservation, the commissioner of health, and the secretary of state. The corporation may make loans, fix and collect fees, rentals, and charges and issue revenue bonds.

New York State Housing Finance Agency (state)—This agency makes mortgage loans for housing and medical facilities. The governing board consists of the commissioner of housing and community renewal; the director of the budget; the commissioner of taxation and finance; one member appointed by the temporary president of the state senate; one member appointed by the speaker of the state assembly; and four members appointed by the governor with the consent of the senate. The agency may collect fees and charges and may issue revenue bonds.

New York State Project Finance Agency (state)—This agency was created by special act to assist the New York State Urban Development Corporation in the financing of its operations. The agency board consists of the commissioner of taxation and finance, the commissioner of housing and community renewal, the director of the budget, the chairperson of the New York State Housing Finance Agency, and three members appointed by the governor with the consent of the senate. The agency may receive proceeds from state appropriations and from fees charged in connection with its mortgage loans. The agency may issue revenue bonds.

New York State Thruway Authority (state)—This authority was established by special act to build, operate, and maintain the Thomas E. Dewey Thruway. A three-member board appointed by the governor with the consent of the state senate governs the authority. The authority may collect tolls, fees, rentals, and charges.

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.

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 five 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 board of supervisors to provide soil and water conservation services. An appointed board of directors governs each district, including two directors who are members of the county board of supervisors. it consists of five or seven directors appointed by the county governing body, including two directors who are members of the county governing body. An appointed board of directors governs each district, including two directors who are members of the county board of supervisors. By statute, Nassau and Westchester Counties have a seven-member board of directors appointed by the county executive with the consent of the county board of supervisors and Rockland County has a five-member board of directors appointed by the county executives. The district serving New York City is governed by a nine-member board consisting of seven members appointed by the mayor and two appointed by the city council. The districts may require contributions from benefitted landowners and receive reimbursement for some expenditures from the state government.

State of New York Mortgage Agency (state)—This agency purchases mortgage loans from banks making loans to students. An appointed nine-member board of directors governs the agency which includes 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 state Senate; one member appointed by the speaker of the assembly; and three members appointed by the governor with the consent of the state 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. A board appointed by the chair 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 (referenced previously in this section). The authority may issue revenue bonds and collect rates, tolls, and rentals.

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 nine trustees governs the trust: six trustees appointed by the mayor, plus the deputy mayor for Economic Development; the chairperson of the New York City Industrial Development Agency; and the commissioner of cultural affairs, 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 14-member board of directors governs the board: 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. The corporation may receive revenue from the lease or sale or properties and may issue revenue bonds.

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 rentals and other income from projects and may issue revenue bonds.

Other examples include:

State[3, 4]

Adirondack Park Agency

Affordable Housing Corporation

Agriculture and New York State Horse Breeding Development Fund

Canal Recreationway Commission

Capital District Transportation Authority (owns Albany area transit system)

Central New York Regional Transportation Authority (owns Syracuse area transit system)

City University of New York Research Foundation

Drainage improvement districts

Empire State Plaza Art Commission

Forest fire districts

Fruiting currant districts

Gateway Development Commission

Homeless Housing and Assistance Corporation

Housing Trust Fund Corporation

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 Sports Authority

New York State Thoroughbred Breeding and Development Fund Corporation

Niagara Frontier Transportation Authority (including Niagara Frontier Port Authority)

Ogdensburg Bridge and Port Authority

Palisades Interstate Park Commission

River improvement districts

River regulating districts

Rochester-Genesee Regional Transportation Authority

Roosevelt Island Operating Corporation

Roswell Park Cancer Institute Corporation

State park commissions

State University Construction Fund

County

Agriculture districts

Albany County Airport Authority

County drug control authorities

County health care corporations

Nassau Health Care Corporation

Westchester County Health Care Corporation

County health districts (countywide and part-county)

County hurricane protection, flood and shoreline erosion control districts (Suffolk County)

County land bank corporations

County mosquito control commissions

County park commissions

County police districts (Nassau and Suffolk Counties)

County small watershed protection districts

County solid waste or resource recovery authorities (special acts)

County tuberculosis hospitals

County water or water and sewer authorities (special acts)

County water, sewer, waste water disposal, drainage, and refuse districts

Economic development zones (a.k.a. empire zones)

Economic development zone capital corporations

Erie County Medical Center Corporation

Greater Rochester Sports Authority

Local water and sewer authorities (county)

Long Island Job Development Authority

Monroe County Airport Authority

Oneida County Sports Facility Authority

Regional off-track betting corporations

Schenectady Metroplex Development Authority

Suffolk County Judicial Facilities Agency

Tompkins Consolidated Area Transit

Upper Mohawk Valley Memorial Auditorium Authority (Oneida)

Municipal[5, 6, 7]

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)

City drug control authorities

Economic development zones (a.k.a. empire zones)

Economic development zone capital corporations

Elmira Water Board

Green Island Power Authority (Village of Green Island, Albany County)

Hudson River Park Trust (New York City)

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

Municipal land bank corporations

Municipal theme districts

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 Infrastructure Corporation

New York City Hudson Yards 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

Port of Oswego Authority

Saratoga Springs Center Authority

Schenectady special assessment districts

Suffolk County Judicial Facilities Agency

Syracuse Special Assessment District

Syracuse Regional Airport Authority

Tobacco Settlement Asset Securitization Corporation (TSASC, Inc.)

Town[8, 9, 10, 11, 12, 13, 14, 15]

Clifton Park Town Water Authority

Clifton-Fine Health Care Corporation

Economic development zones (a.k.a. empire zones)

Economic development zone capital corporations

Fire alarm districts

Fire protection districts

Fishers Island Ferry District

Islip Town Resource Recovery Authority

Joint garbage and refuse districts

Joint water districts (joint village and town)

Lake park districts

Local water and sewer authorities (town)

Loon Lake Park District

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)

Schroon Lake Park District

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 separate governments in Census Bureau statistics. They are operated as private associations.

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.

ENDNOTES

[1] These five county areas are coextensive with the boroughs of Bronx, Brooklyn, Manhattan, Queens, and Staten Island, respectively.

[2] 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 Bureau statistics. 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 Census Bureau statistics. 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.

[3] Legislation authorizing the Industrial Exhibit Authority was repealed in 2009.

[4] Legislation authorizing the New York State Theatre Institute Corporation was repealed in 2011.

[5] All of Jay Street Development Corporation bonds were redeemed and operations ceased in 2008.

[6] The New York City Samurai Funding Corporation was dissolved in 2004.

[7] The Center Authority of Glen Falls was repealed in 2012.

[8] The Adirondack Regional Hospital District was dissolved in 1990.

[9] Legislation authorizing the Municipal Assistance Corporation for the City of New York was repealed in 2008.

[10] Legislation authorizing the New York State Theatre Institute Corporation Art & Cultural Affairs was repealed in 2011.

[11] The Chautauqua County Sports, Recreation and Cultural Authority was dissolved in 2012.

[12] The Peekskill Civic Center Authority was dissolved in 2012.

[13] The Rome City Historic Development Authority was dissolved in 2012.

[14] The Salamanca Indian Lease Authority was dissolved in 2012.

[15] Legislation authorizing the Brookhaven Town Resource Recovery Agency was repealed in 2012.

NORTH CAROLINA

COUNTY GOVERNMENTS

The entire area of the state of North Carolina is encompassed by county governments. 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, contingent on referendum results.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in North Carolina are the cities, towns, and incorporated villages, among which there are no significant differences in legal powers or status.

Township Governments

North Carolina has no township governments. Each county is divided into geographic areas called townships for election purposes.

PUBLIC SCHOOL SYSTEMS

School District Governments

North Carolina has no independent school district governments.

Dependent Public School Systems

North Carolina statutes authorize the following types of dependent public school systems:

Systems dependent on county governments:

- County and city school administrative units.
- Community colleges and technical colleges.
- Regional schools.

School administrative units in North Carolina are classified as dependent agencies of the county governments and are not counted as independent local governments in U.S. Census Bureau statistics. This classification applies to the "city" administrative units that administer schools in and near various municipalities, as well as to the 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. The units administer their own budgets within the county appropriations. Voters may approve an additional tax levy.

Regional schools may be formed by two or more school administrative units to provide for joint secondary schools. Regional schools are governed by a board consisting of one member appointed by each participating administrative unit, two superintendents from the participating administrative units, three members appointed by the Economic Development Regional Partnership for the region, one by the parent advisory council, and one by each higher education partner. Fiscal needs of the schools are met by a combination of state and proportionate local funding.

North Carolina statutes also provide for the establishment of community colleges and technical colleges, which may serve one or more counties. These institutions are financed primarily through state appropriations; taxes may be levied by each county after approval via referendum, to serve as a secondary source of revenue. The State Board of Community Colleges fixes and regulates all tuitions and fees. Each institution is classified as a dependent agency of the county government it serves and is not counted as a separate government in Census Bureau statistics.

Other Educational Activities

Education "districts" are eight state areas designated for administration of education activities and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

North Carolina statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail in the following sections.

Airport Authorities and Commissions (Special Acts)

Airport authorities and commissions may be established jointly by two or more local governments. The governing boards are appointed by participating governments. Airport authorities and commissions may fix rates and charges in most cases. Subject to voter approval, the authorities may levy ad valorem taxes. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Area Mental Health, Developmental Disabilities, and Substance Abuse Area Authorities (Multicounty)

These types of area authorities may be established by two or more boards of county commissioners by an interlocal agreement and with the approval of the secretary of Health and Human Services, and after a public hearing. Area authorities may contract with qualified public or private providers, agencies, institutions, or resources to provide services, or, subject to approval by the secretary of Health and Human Services, provide services directly. The area authority board's composition is detailed in creating interlocal agreement. Area authorities receive Medicaid, state, and local funds, may implement a copayment schedule, and, with the approval of the local government commission, may borrow money. Beginning July 1, 2013, the catchment area of an area authority must contain a minimum population of 500,000. Prior to April 20, 2016, these were classified as subordinate agencies of a county.

Authorities serving a single county or city are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 governed by a 21-member board consisting of 10 members 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 tax and, after an interlocal agreement between the city of Raleigh and Wake County, a prepared food and beverage tax levied by the county. The authority may issue bonds and collect fees and charges.

Drainage or Levee Districts

A general law provides for the creation of drainage districts in part of one or more counties by the clerk of the superior court on petition of landowners and after a hearing. These districts provide for drainage and reclamation of wet, swamp, overflowed, or agricultural lands. A board of commissioners appointed by the clerk, or clerks in districts encompassing more than one county, of the superior court, after election by landowners, governs the district. The district may levy benefit assessments and issue bonds.

Hospital Authorities

Hospital authorities may be created to provide and operate hospitals in any municipality, township 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. In counties with a population of less than 75,000, the commissioners are appointed by the county board of commissioners. The authorities may issue revenue bonds and fix and collect rates and fees.

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 and may establish and collect charges for use of facilities. Municipal housing authorities may undertake redevelopment activities. Some housing authorities are called "public housing agencies."

Housing authorities governed by the county commissioners, ex officio, or the city council, ex officio, are dependent activities of the county or city and are not counted as separate governments in Census Bureau statistics. Redevelopment commissions and regional councils of governments may also exercise the powers, duties, and responsibilities of a housing authority.

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.

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. Agencies may fix and collect rents, rates, fees, and charges. Agencies are authorized, with approval from the local government commissioners, to issue revenue bonds.

Alternatively, revenue bonds for the benefit of the agency may be issued by any member municipality.

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 State 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, in some cases, 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 Water Districts

Districts to provide water or 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 Secretary of the State Department of Natural Resources following petition and hearings conducted jointly by the county commissioners and the State 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, and issue both revenue and, upon voter approval, general obligation bonds.

Metropolitan Water and Sewerage Districts

Districts to provide water and sewerage systems may be created by the governing bodies of two or more political subdivisions after adopting identical resolutions and after at least two public hearings. 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 district. A district may fix and collect rents, fees, and charges, issue general obligation and revenue bonds, and levy ad valorem taxes.

Mosquito Control Districts

Mosquito control districts may be created on petition of landowners and after a 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 State 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 State 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 a 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. Bear Paw Service District was established under this law.

Regional Transportation Authorities

Under general enabling legislation, two or more counties, cities or towns, or other authorized political subdivisions may cooperate under joint exercise of powers agreements and upon resolution of all participating governing bodies to create a public transportation authority to provide regional transportation systems. The governing body appointed by the governing bodies of member governments may consist of up to 11 members. Authorities may fix and charge fees for services. They may request authorization to levy special taxes and/or bonds through a special election. Authorities may collect proceeds from a vehicle registration tax, after a public hearing. In addition, two regional transportation authorities have been created by special act.

Research Triangle Regional Public Transit Authority—This authority serves Durham, Orange, and Wake Counties, by resolution resulting after a public hearing. The board of trustees is appointed by the governing bodies of the participating counties and cities, and, serving ex officio, three members of the Board of Transportation. The authority may set rates, fees, and charges, and, if authorized by the creating governments and after a public hearing, may levy a vehicle rental tax. Additionally, the authority may collect the proceeds of an annual motor vehicle registration tax, after a public hearing. The authority may issue revenue bonds subject to the approval by a special tax board and, in some cases, the boards of county commissioners.

Piedmont Authority for Regional Transportation (PART)—This authority serves multiple counties. Its board of trustees includes local and state representatives. The authority may issue revenue bonds subject to approval by a special tax board; may fix and collect fares, fees, and

rentals; may, after approval from creating governments and after a public hearing, levy a vehicle rental tax; and may collect proceeds of a vehicle registration tax, after a public hearing.

Transportation authorities serving only one county or city are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 and issue revenue bonds.

Regional Sports Authorities

Authorities to provide sports and recreational facilities 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Sanitary Districts

Sanitary districts provide water and sewerage systems, fire and ambulance services, solid waste collection, mosquito eradication, and maintain nonstate streets. The districts are created by the State Commission for Public Health upon petition of resident landowners to the county commissioners and after a 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Soil and Water Conservation Districts

These districts are created by the State Soil and Water Conservation Commission upon local petition and after a hearing and referendum, and after the approval of the Department of Agriculture and Consumer Services. Each district board of supervisors consists of three elected members from each county and one or two members appointed by the Commission. The districts may require contributions from landowners benefited by district activities.

For some districts, the board of county commissioners serves as the governing body. These districts are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Special Airport Districts

Special airport districts aid in the construction and the financing of aeronautical facilities. The 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. The governing board consists of two representatives appointed by each participating government, from among the membership of the participating governments' governing bodies. 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

Watershed improvement districts were established by the board of supervisors of a soil and water conservation district after landowner petition, a hearing, and referendum. An elected board of trustees governs each district. The districts may levy benefit assessments or ad valorem taxes and issue bonds upon voter approval. These districts may no longer be established after March 1, 1963, but those existing prior to changes in the law may continue to operate.

Water and Sewer Authorities

The governing bodies of any two or more political subdivisions may, by resolution, establish an authority to provide water supply and sewerage after a public hearing. 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 and services, levy benefit assessments, and issue revenue bonds.

Water and sewer authorities serving a single county are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in North Carolina that have certain characteristics of governmental units, but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to the "Public School Systems" section regarding educational agencies of this nature).

North Carolina Housing Finance Agency (state)—This agency was created by an act of the General Assembly to increase the supply of housing for persons and families of lower income. 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 make or purchase mortgage loans and issue revenue bonds.

North Carolina Medical Care Commission (state)—This commission was created by an act of the General Assembly to finance the construction of health and hospital facilities. The commission consists of 17 members nominated in part by 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)—This entity was established by a 1993 act of the General Assembly to develop a strategic plan for early childhood development and education and services for children and families. The organization is governed by a 26-member board of directors of which 12 members are appointed by the governor, 10 members are appointed by the General Assembly, plus the secretary of Health and Human Services, Superintendent of Public Instruction, the President of the community colleges system, and the director of More at Four Prekindergarten program, serving ex officio.

North Carolina Railroad Company (state)—In 1998, the state of North Carolina became the sole owner, as authorized by the General Assembly, of all voting stock in this private corporation organized as a real estate investment trust (REIT). The governor appoints, on behalf of the state, all officers or agents who are allowed to represent the stock or other interests, which the state may have in the company. The entity is 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.

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 Transportation, serving ex officio. The authority may fix and collect fees 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 and the General Assembly, and the secretary of Transportation, serving ex officio. The authority may fix and collect tolls and issue revenue bonds.

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, 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[1, 2, 3]

Golden LEAF Foundation

North Carolina Agricultural Finance Authority

North Carolina Capital Facilities Finance Agency

North Carolina Global TransPark Authority

North Carolina Indian Housing Authority

North Carolina Marine Industrial Park Authority

North Carolina Parks and Recreation Authority

North Carolina Rural Electrification Authority

Regional economic development commissions

State Education Assistance Authority

Tobacco Trust Fund Commission

County[4, 5]

Albemarle District Jail Commission

Area mental health, developmental disabilities, and substance abuse authorities (single county)

Beautification Districts

Carteret County Harbor Authority

Charlotte-Mecklenburg Public Broadcasting Authority

Community center districts (Dare County)

County airport commissions and authorities (single county)

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, water supply and distribution systems, 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

District jail commissions

Economic development and training districts

Economic development commissions (single county or joint)

Gaston County Soil and Water Conservation District

Hospital authorities (county)—1983 law

Hospital districts—1983 law

Arthur Dosher Memorial Hospital

Industrial facilities and pollution control financing authorities

Kelly Dike District (Bladen County)

Lake Norman Marine Commission

Lake Wylie Marine Commission

Marine commissions (joint county)

Mountain Island Lake Marine Commission

Parks and recreation commissions (county)

Person-Caswell Lake Authority

Public partnerships for children

Public transportation authorities (single 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)

Water and sewer authorities (single county)

Municipal

Charlotte Regional Visitors Authority (formerly the Auditorium-Coliseum Convention Center Authority)

Economic development commissions (single city or joint)

Ferry Transportation Authority

Hospital authorities (municipal)

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)

Harmon Field Recreation Center (Tryon)

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)

Saluda District Tourism Development Authority

Sanitary districts governed by a 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.

ENDNOTES

[1] The law authorizing the North Carolina State Marketing Authority was repealed in that 2021.

[2] The law authorizing Regional, single, or joint economic development commissions was repealed in 2014.

[3] The law authorizing the Uwharrie Regional Resources Commission was repealed in 2016.

[4] The law authorizing Buncombe County Culture and Recreation Authority was repealed in 2014.

[5] The law authorizing the Pilot Mountain Civic and Recreations Center was repealed in 2014.

NORTH DAKOTA

COUNTY GOVERNMENTS

The entire area of the state of North Dakota is encompassed by county governments. The county governing body is called the board of county commissioners. Counties may adopt home-rule charters.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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. Cities with a population of more than 100 residents may adopt home-rule charters.

Township Governments

Township governments exist in 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 ("multi-township") governments that are governed by a board of supervisors consisting of representatives of the participating townships.

PUBLIC SCHOOL SYSTEMS

School District Governments

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 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

North Dakota has no dependent public school systems.

Other Educational Activities

Multidistrict career 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 district and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics.

Regional educational associations are established through joint powers agreements and are governed by boards consisting of representatives of member school districts. The association may receive contributions from local, state, and federal sources. These associations are classified as joint educational service agencies of the sponsoring school districts and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

North Dakota statutes authorize the creation of a variety of special districts and authorities that are counted as governments. These are discussed in detail in the following sections.

Airport Authorities (Regional)

The governing body of any combination of municipalities (township, city, or county) may establish by resolution an airport authority. 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. Some airport authorities previously classified as special district governments have been reclassified as dependent agencies of county or city governments.

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 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 a referendum. An elected board of directors governs each district. The district may issue bonds, levy assessments, and collect water rentals. These districts are different from flood irrigation boards.

Lake Agassiz Water Authority

This authority was created by act of state legislature to assist in providing 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 set rates, fees, and tolls for its services, facilities, and commodities. The authority may determine 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 park district. The district may issue bonds, which may require voter approval, and may levy ad valorem taxes and special benefit assessments.

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 across multiple libraries. They are established by a 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 regional library cooperatives are organized.

Rural Ambulance Service Districts

These districts are created upon petition of voters (at least 50 people or 50 percent of qualified 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, issue debt, and determine taxes to be levied.

Rural Fire Protection Districts

Rural fire protection districts provide fire protection and ambulance services. They may be established by the board of county commissioners upon petition of landowners and after a 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 promote conservation efforts for soil and soil resources including the prevention of soil erosion, flood control, and impairment of dams and reservoirs. Districts are created when 25 qualified electors living within the limits of the proposed district file a petition with the State Soil Conservation Committee. Each district is governed by an elected board of three supervisors who may appoint two additional supervisors. Districts 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 14 elected directors (one from each county served, one from the city of Mandan, 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.

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, which are county dependent, that have a developed water supply system may convert to a water district.

Western Area Water Supply Authority

This authority was created to plan, construct, and operate the Western Area Water Supply Project to supply water to areas in northwestern North Dakota. The board of directors is composed of representatives of participating counties, cities, water districts, and water systems. The authority may fix rates for the sale of water.

SUBORDINATE AGENCIES AND AREAS

Shown in the following sections are various governmental designations in North Dakota that have certain characteristics of governmental units but are classified in Census Bureau 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 (refer to the "Public School Systems" section 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, the North Dakota Pipeline Authority, the Bank of North Dakota, and the North Dakota Building Authority.

Other examples include:

State[1]

Comprehensive Health Association

Department of Water Resources

North Dakota Development Fund Corporation

North Dakota Public Financing Authority

County

County airport authorities

County job development authorities

County park districts (appointed board of county commissioners)

County special service districts (for police protection or garbage disposal)

County weed boards

Drainage districts (projects)

Health districts

Multicounty social service districts

Public library boards

Water resource districts

Weather modification authorities

Municipal

City job development authorities

City weed boards

Improvement districts

Municipal airport authorities

Municipal arts councils

Municipal park districts

Municipal parking authorities

Municipal steam heating authorities

Public library boards

Urban renewal agencies

Joint County-Municipal

City-county health districts

Private Associations

Grazing associations are classified as private cooperatives and are not counted as separate governments in Census Bureau statistics.

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

ENDNOTE

[1] In 2021, the State Water Commission was renamed and replaced by the Department of Water Resources.

OHIO

COUNTY GOVERNMENTS

The entire area of the state of Ohio is encompassed by county governments. The county governing body is called the board of county commissioners. For counties operating under home-rule charters, the governing body is called the "county council."

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general-purpose governments in Ohio comprise the municipal (city and village) governments and the township governments.

Municipal Governments

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. The minimum population requirement for incorporation is 1,600 for a village and 25,000 for a city. Municipalities may adopt home-rule charters.

Township Governments

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 U.S. Census Bureau statistics. Township governments are governed by boards of township trustees.

Townships with 2,500 to 5,000 residents in an unincorporated territory may adopt a limited home-rule government upon petition of voters and after a referendum. Townships with more than 5,000 residents in their unincorporated area may adopt limited home-rule government powers. Such townships with 15,000 or more population are called "urban townships."

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Ohio are counted as separate governments in Census Bureau statistics:

- City school districts.
- Local school districts.
- Exempted village school districts.
- 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. Authorization for formation of new exempted village school districts, however, has been repealed. 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 are either 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. Each district is governed by a board of trustees that consists of three members appointed by the governor with the consent of the Senate and six members appointed by the board of county commissioners. 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 the support of vocational schools by two or more regular school districts. The joint vocational school district board consists of representatives from the boards of the participating school districts. A joint vocational school district located within a single county, however, may be governed by the educational service center board. With voter approval, joint vocational school districts may issue bonds and levy ad valorem taxes. They are counted as school district governments in Census Bureau statistics.

Dependent Public School Systems

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 may be created upon approval of the state board of regents after local school boards or qualified voters submit a resolution or petition, respectively, and after a referendum. These districts are governed by a board of trustees appointed by the governor with the consent of the Senate and by the heads of the local school boards. These districts are not counted as separate governments in Census Bureau statistics but are classified as state institutions.

State community college districts may be created to take the place of a technical college with the approval of the state board of regents upon the proposal of the board of trustees of a technical college district or of a state university. The districts are governed by trustees appointed by the governor with consent of the Senate. State community college districts are also classified as state institutions and are not counted as separate governments in Census Bureau statistics.

An educational service center provides each county with supervision of local schools. Joint educational service centers may be formed by the boards of education of up to five adjoining educational service centers. Each center is governed by an elected board. These centers are not counted as separate governments in Census Bureau statistics but are classified as a dependent activity of the county government(s) they serve.

County school financing districts may be formed by an educational service center to finance special education, school improvements, and specified educational programs. Each district is governed by an educational service center board within its service area. These districts are not counted as separate governments in Census Bureau statistics.

Cooperative education school districts may be formed by any two or more contiguous school districts for the purpose of operating a joint high school. 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 plus 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 in Census Bureau statistics.

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 as a dependent agency of the establishing school district and is not counted as a separate government in Census Bureau statistics. A board of trustees appointed by the school district board governs each such library. The sponsoring school district may levy an ad valorem tax for library purposes.

University branch districts may be established by resolution approved by the board of county commissioners in a county where a municipal college is located. Districts may levy taxes. Such districts are classified as a dependent agency of the county government and are not counted as a separate government in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Conservancy Districts

These districts provide for flood control, reclamation, irrigation, water conservation, water supply, and sewage disposal. They may be established by order of the court of common pleas of a single county, or by joint action of the courts of two or more counties, upon petition of landowners or watershed districts, and after a hearing. The district board of directors is appointed by the court of common pleas. Conservancy districts may issue revenue bonds, levy special benefit assessments, and fix rates for the sale of water. Irrigation districts may also be formed under this chapter.

Councils of Governments

The governing bodies of any two or more governments including counties, municipalities, and special districts may establish a council of governments to coordinate regional development. Known as a council, the governing board consists of one representative from each participating government. Districts may fix rents, rates, and charges, and may issue bonds.

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 a referendum, may levy ad valorem taxes and issue general obligation bonds. Some districts of this type are called emergency medical services districts. These districts are separate from joint emergency medical services districts established by county boards of commissioners, which are classified as county dependent agencies.

Joint Fire Districts

Joint fire districts may be established by resolution of the governing bodies of one or more townships and one or more municipalities, or by joint resolution of two or more

townships or of two or more municipalities. A board of trustees, selected from the governing boards of the participating governments, governs each district. The district may impose charges and, upon voter approval, may levy ad valorem taxes and issue bonds.

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 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 a referendum, may levy ad valorem taxes and issue general obligation bonds. Upon creation of the joint fire and ambulance district, the participating districts cease to exist as separate governments.

Joint Self-Insurance Pools

Any two or more governments may establish a joint self-insurance pool to provide liability insurance to members. The governing bodies of participating governments govern the pools and may fix charges and issue bonds.

Joint Solid Waste Management Districts—1953 Law

Districts to provide solid waste collection and disposal are created by resolution of two or more counties. Each district is governed by a board of directors that consists 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. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 impose charges and, with voter approval, levy taxes. Bond issues must be approved by the voters.

Lake Facilities Authority

Lake facilities authorities may be established by resolution of one or more boards of county commissioners of one or more counties that contain property in an impacted watershed to rehabilitate and improve water quality in an impacted watershed.

Library Districts

Five types of library districts in Ohio are counted as special district governments. These districts are distinguished from public libraries administered by county, municipal, township, or school district governments.

County library districts—These districts may be created by a referendum upon the resolution of the board of county commissioners or upon voter petition. Alternately, the board of county commissioners may create a district upon request of the boards of trustees of libraries serving school districts lacking a main library. Each district is governed by a board of trustees that consists of three members appointed by the judges of common pleas and four appointed by the county commissioners. These districts may set ad valorem taxes and issue bonds.

Municipal free public libraries—These districts have been created by special acts. Each district is governed by a seven-member board of trustees appointed by the mayor. These districts may assess service fees and, with voter approval, set ad valorem taxes and issue bonds.

Regional library districts—These districts are created by joint resolution of the commissioners of two or more contiguous counties. The library trustees are appointed by the boards of county commissioners. These districts may set ad valorem taxes.

Regional library systems—These organizations provide and coordinate regional library services. 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 libraries receive state, local, and federal funding and may also receive funding in connection with contracts.

Township libraries—Prior to September 4, 1947, townships were permitted to establish free public libraries through voter approval. The law provides for the continuance of those in existence at that time. Township libraries are governed by a three-member board of trustees appointed by the board of township trustees. These districts may levy a property tax.

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 and fix rates and rents.

New Community Authorities

These authorities develop land for industrial, commercial, residential, cultural, educational, or recreational, or governmental purposes, or for distribution and research activities. The authorities 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. The governing board of trustees is initially appointed but thereafter elected. New community districts may levy "community development charges" and may issue revenue bonds. These "community development charges" can be on the basis of property value, profits or gross receipts of businesses, income of the residents, or a flat fee.

Park Districts

Ohio statutes authorize these types of park districts:

Park districts—These districts are created by the county probate judge upon petition of the voters or of any county, municipal, or township governing body and after a public hearing. A board of park commissioners appointed by the probate judge governs each district. The districts may levy benefit assessments and issue bonds. With voter approval, the districts may levy ad valorem taxes.

Township park districts—These districts may be created by the court of common pleas upon 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 and issue bonds. With voter approval, the districts may levy ad valorem taxes. Township park districts may convert to park districts.

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 that are paid for by sales and use tax levies.

The Franklin Park Conservatory Joint Recreation District was created by a special act. The board of trustees of this district are appointed by the governor, speaker of the House of Representatives, and the president of the Senate.

Port Authorities

Port authorities may provide port or airport facilities or promote economic development, housing, and other activities. They may be established by two or more municipal, county, or township governments, or by a combination thereof. The number of authority board 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. Upon voter approval, they may also levy ad valorem taxes and issue general obligation bonds.

Port authorities serving a single county, municipal, or township government are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Regional Airport Authorities

Regional airport authorities are established by resolution of the board of county commissioners of a single county or of two or more contiguous counties. Each authority is governed by a board of trustees that is selected in the manner specified by the resolution creating the authority. The boards may issue revenue bonds and collect rates, rentals, and charges for use of facilities.

Regional Arts and Cultural Districts

These districts operate cultural facilities and support existing arts and cultural organizations. They are formed by resolution of a county or a combination of counties, municipalities, or townships. A district's board of trustees is appointed by the governing bodies of the governments that created it. The districts may collect rents and charges, and with voter approval, levy property taxes and issue bonds.

Regional Solid Waste Management Authorities—1988 Law

These authorities are created by resolution of one or more counties or by the 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 resolution or ordinance of counties, municipalities, townships, or by any combination of these providing that the area served is in contiguous counties. If created by one county, the board is appointed by the county commissioners. If created by two or more governments, the board is appointed by public officers specified in the initiating resolution. If created by one county and two municipalities, where the county has at least 500,000 residents, the board is appointed by the county commissioners and the governing bodies of the two most populous municipalities. The authorities may impose rates and charges for services and may issue revenue bonds. Upon voter approval, the authorities may also issue general obligation bonds, levy sales and use taxes, and levy ad valorem taxes.

Regional Water and Sewer Districts and Authorities

These districts may be created by order of the court of common pleas upon petition of one or more municipal, township, or county governments, or any combination thereof, and after a hearing. A board of trustees selected in a manner determined by each district governs each district. The districts may levy special assessments and fix and collect rates and charges. With voter approval, the districts may issue revenue bonds and levy ad valorem taxes.

Sanitary Districts

Sanitary districts provide sewerage, garbage disposal, and water supply facilities, take pest abatement measures, or prevent stream pollution. These districts may be established by order of the court of common pleas upon petition of landowners or of any governmental corporation, after a public hearing. Each district is governed by a board of directors; the manner of appointment depends on the function of the district. The district board may issue revenue 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 districts may levy special assessments and charge and collect rents and charges. These districts also may receive the proceeds from a county ad valorem tax.

Transportation Improvement Districts

Districts to construct or improve roads, buildings, or other infrastructure are established by resolution of the board of county commissioners. A board of trustees governs the district; its members either are appointed by the county and most populous municipal and township governments or by the county and state legislature. The districts may issue revenue bonds and levy benefit assessments and collect tolls. Districts may also levy a motor vehicle license tax upon voter approval.

The boards of county commissioners of two or more counties may undertake a regional transportation improvement project for the purpose of completing transportation improvements within the territory of the counties. The project shall be administered by a governing board in accordance with a cooperative agreement.

The governing board of a regional transportation improvement district is authorized to create a transportation financing district and declare improvements to parcels within the district to be a public purpose and exempt from taxation. A transportation financing district may include territory in more than one county as long as each such county is a participant in the regional transportation improvement project funded by the district.

Watershed Districts

These districts are established after a map and description of the proposed district are prepared by the state environmental protection agency and filed with the secretary of state and each participating county. The participating counties, at an organizational meeting of the president 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 as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to the ''Public School systems'' section regarding educational agencies of this nature).

Ohio Air Quality Development Authority (state)—This authority was created by act of the legislature to finance air pollution control facilities. The authority is governed by a board of seven members of whom five are appointed by the governor with the consent of the senate plus the director of environmental protection and the director of health ex officio. The authority may make loans and grants, fix rents and other charges, and 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 state 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. The agency is governed by a board of eleven members that includes nine appointed by the governor with the consent of the senate, plus the director of commerce and the director of development, ex officio. The agency may fix interest rates, fees, and charges and may 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 set rentals and charges for facilities and may issue general obligation and revenue bonds.

Ohio Turnpike and Infrastructure 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 (or director's designee), the director of budget and management (or director's designee), 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, and 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

Broadcast Educational Media Commission (eTech Ohio Commission)

Mining districts

Ohio Expositions Commission

Ohio Facilities Construction Commission

Ohio Fair Plan Underwriting Association

Ohio Public Library Information Network

Ohio Rail Development Commission

Ohio State Lottery Commission

Student Tuition Recovery Authority

Third frontier commission

Trapping and fishing districts

University housing commissions

County

Board of county hospital trustees

Convention facilities authorities

County bridge commissions

County emergency planning districts

County hospital commissions

County law library resources boards

County road districts

County transit systems

County tuberculosis control units

Countywide emergency management agencies

General health districts

Joint county and county alcohol, drug addiction, and mental health service districts

Joint county emergency medical services districts

Joint county public defender commission

Joint county tuberculosis clinics

Joint detention and juvenile facilities districts

Joint sewer districts

Multi-county law library resources commissions

Port authorities serving a single county

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

Tourism development district

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

COUNTY GOVERNMENTS

The entire area of the state of Oklahoma is encompassed by county governments. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Oklahoma are 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 separate governments in U.S. Census Bureau statistics. Any city with 2,000 or more residents may adopt a home rule charter.

Township Governments

Oklahoma has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Oklahoma are counted as separate governments in Census Bureau statistics:

- Independent school districts.
- Elementary school districts.
- Technology center school districts.

All school districts are administered by popularly elected boards of education. Community junior college districts are governed by popularly elected boards of trustees. All may levy local school taxes and issue bonds.

Dependent Public School Systems

Oklahoma has no dependent public school systems as defined by Census Bureau statistics.

Other Educational Activities

Regional education service centers are administered by the state Department of Education. These centers provide screening and evaluation services for students who may need special educational services.

Interlocal cooperatives are established by agreement between two or more school districts to facilitate shared services including special education. A separate board is created to administer the agreement.

Two-year colleges may be designated as technology center school districts by the Oklahoma State Regents for Higher Education. This enables the colleges to receive federal funding for the provision of postsecondary vocational-technical education programs.

College technology center school districts may be established by resolution of the board of regents of an institution in the state system of higher education. The board of regents serves as the board of education. These districts are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Oklahoma statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments. These are discussed in detail in the sections that follow.

Circuit Engineering Districts

Two or more county governments may create circuit engineering districts by entering into an interlocal cooperation agreement to plan and build a highway transportation system. Each circuit engineering district has a representative serving on the Statewide Circuit Engineering Board, which provides for the coordination of activities between such districts and oversees the Emergency and Transportation Revolving Fund. Circuit engineering districts can contract its members for services and receive assessments.

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 a public hearing. Each district is governed by a board of directors that is either appointed by the judge of the district court or elected by landowners. The board may levy benefit assessments, collect rates and charges, and issue bonds with voter approval.

Conservancy districts that are created and administered by the state are not counted as separate governments in Census Bureau statistics. Subdistricts of a conservancy district are classified as dependent agencies of the conservancy district and are not counted as separate governments in Census Bureau statistics.

Conservation Districts

Soil and water conservation districts are formed by the state Conservation Commission. Each district is governed by a board of directors consisting of three popularly elected directors and two directors appointed by the state commission. The districts may require contributions from benefitted landowners.

Emergency Medical Service Districts

These districts may be created upon voter petition to one or more counties and after a referendum. 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 participating 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 order of the board of county commissioners upon petition of landowners and after a hearing and a popular referendum. A popularly 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. A referendum is required. 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.

American Indian housing authorities also are governed under similar provisions. These authorities may be created by resolution of an American Indian tribe. The chief or other tribal governing head appoints the board of commissioners.

Irrigation Districts

These districts may be established by the state Water Resources Board upon petition of the landowners and after a landowner referendum. A board of directors elected by landowners 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. Each port is governed by a board of directors that is appointed by the mayor with the consent of the council or by the county commissioners as appropriate. The authority may fix rentals and charges for the use of facilities and issue revenue bonds.

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 state Department of Libraries Board. Establishment may be initiated by the local governments or by voter petition. If initiated by voter petition, a referendum is held to determine funding. Each system is governed by a board of trustees appointed by the participating governments. The systems may receive the proceeds of special tax levies upon voter approval. The systems may fix and collect fees.

Regional Jail Districts

These districts provide planning, financing, construction, maintenance, and operation of a jail. The districts may be created by two or more counties pursuant to a general law augmenting the state's Interlocal Cooperation Act. A commission governs each district; each commission composition shall be the sheriff and the presiding county commissioner from each county within the district. The boards may fix fees and charges, and issue revenue bonds.

Regional Water Distribution Districts

These districts provide water supply and sewage disposal and may provide water or sewer facilities. The districts may be created by two or more counties pursuant to a general law augmenting the state's Interlocal Cooperation Act. A board of directors governs each district; each board's composition is specified in the creating agreement. The boards may fix fees and charges, and issue

revenue bonds. As of June 30, 2022, no entities of this type were reported in operation.

Rural Road Improvement Districts

These districts are established by order of the board of county commissioners upon petition of landowners followed by a public hearing and either resident or landowner referendum. A board of nine directors elected by the property owners governs each district. The districts may levy ad valorem property taxes and, with voter approval, issue general obligation bonds.

Rural Water, Sewer, Gas, and Solid Waste Management Districts

These districts are created by the county commissioners upon petition of landowners and after public hearing. A board of directors elected by landowners governs each district. The district may collect rates and fees, levy charges based on benefits received, and may issue revenue bonds.

Districts of this type are located entirely within a city with 10,000 or fewer inhabitants and are administered by the city governing body ex officio. These districts are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Oklahoma that have certain characteristics of governmental units, but are classified in Census Bureau 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 in the following sections (refer to the "Public School Systems" section regarding educational agencies of this nature).

Grand River Dam Authority (state)—This authority was established by special act. Its board of directors includes the general manager of the Oklahoma Association of Electric Cooperatives, the executive director of the Municipal Electric Systems of Oklahoma, three members appointed by the governor, one by the president of the state Senate, and one by the speaker of the state House. 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 in 1959. The authority board consists of the governor, lieutenant governor, state treasurer, director of Human Services, director of Central Services, secretary of the state Tax Commission, director of the state Department of Tourism and Recreation, and director of the state Department of Transportation. The authority may issue bonds and collect rentals.

Oklahoma Industrial Finance Authority (state)—This authority was created by a special act and constitutional amendment. The authority's 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 state Senate. The state treasurer serves as a nonvoting member of the board. The authority receives rentals for projects and may issue revenue bonds.

Oklahoma Science and Technology Research and Development Board (state)—This authority was created by special act. The authority's board of directors includes 12 members appointed by the governor; the director of the state Department of Commerce; the chancellor of the state Regents for Higher Education; the presidents of the University of Oklahoma and the Oklahoma State University; the president of one regional university; the president of a private university; the state secretary of agriculture; a member of the state House of Representatives appointed by the House speaker; and a member of the Senate appointed by the Senate president pro tempore. The board governs the Oklahoma Center for the Advancement of Science and Technology and the Oklahoma Institute of Technology.

Oklahoma Turnpike Authority (state)—This authority was established by act of the legislature. The authority's board consists of six members appointed by the governor with the consent of the state Senate plus the governor as an ex officio member. The authority may issue revenue bonds and collect tolls.

Public trusts (state, county, or municipal)—Public trusts created by a government are inherently governmental and dependent activities of the creating government but are not counted as separate governments in Census Bureau statistics. Public trusts are governed by boards of trustees. They may issue revenue bonds. Revenue bonds for local industrial development require voter approval. The Oklahoma Student Loan Authority, for example, was created as a public trust.

Urban renewal authorities (municipal)—These authorities may be established by resolution of a municipality. Each authority is governed by a board of commissioners consisting of five members appointed by the chief officer subject to the approval of the municipal governing body. The authorities may issue revenue bonds.

Other examples include:

State

Capitol-Medical Center Improvement and Zoning District

Community Hospitals Authority

Conservancy districts administered by the state

Mining districts

Native American Cultural and Educational Authority

Oklahoma Centennial Botanical Garden Authority

Oklahoma Educational Television Authority

Oklahoma Health Care Authority

Oklahoma Rural Medical Education Loan and Scholarship Fund

Oklahoma Space Industry Development Authority

Oklahoma State University Medical Authority

Quartz Mountain Arts and Conference Center

University Hospitals Authority

Water Conservation Storage Commission

Water districts (state)

County

Ambulance service districts

County free fair associations (established under 1915, 1937, and 1947 laws)

County hospital boards of control

County jail trust authorities

Groundwater Irrigation District

Health districts (two or more counties)

Joint airport boards

Joint Hospital Authorities

Oklahoma Golf Trail Commission

Regional economic development authorities (county)

Transportation authorities (county)

Municipal

Improvement districts

Joint airport boards (municipal)

Municipal parking station improvement districts

Regional economic development authorities (municipal)

Rural water, sewer, gas, and solid waste management districts governed by the city governing body

Sewer districts

Transportation authorities (municipal)

Water districts (municipal)

Joint County-Municipal

City-county library commissions

City-county park and recreation commissions

Joint airport boards

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.

OREGON

COUNTY GOVERNMENTS

The entire area of the state of Oregon is encompassed by county governments. The county governing body is called the board of county commissioners or the county court. Counties may adopt home rule charters.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Oregon are the cities and incorporated towns and villages. There are no differences in their legal powers or status. The minimum population requirement for incorporation is 150. Municipalities may enact and amend their charters to allow for home rule status.

Township Governments

Oregon has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Oregon are counted as separate governments in U.S. Census Bureau statistics:

- Common school districts.
- Joint school districts.
- Union high school districts.
- Community college districts.
- Community college service districts.

Each of these types of school district has a popularly elected board and may levy local ad valorem taxes. All, except community college service districts created after July 1, 1997, may issue bonds with voter approval.

Dependent Public School Systems

Oregon has no dependent public school systems.

Other Educational Activities

Education service districts are established by general law to serve specified regions. A popularly elected board governs each district. The districts may levy ad valorem taxes and, with voter approval, issue bonds.

County education bond districts are created by education service districts. The board of the education service district also serves as the board of the county education bond district. These districts are not counted as separate governments in U.S. Census Bureau statistics.

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 in Census Bureau statistics.

Other Oregon agencies concerned with local school administration are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Oregon statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail in the following sections.

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 that owns an airport in the proposed district. A referendum is required. A popularly elected board governs each district. Districts may levy ad valorem taxes, issue revenue bonds and, upon voter approval, issue general obligation bonds.

Municipalities may create airport advisory commissions. These commissions are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Cemetery Maintenance Districts

These districts may be established in any area that is at least 4,000 acres or has an assessed valuation of at least $200,000. The districts are created by a county governing body upon petition of voters or landowners and after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board of directors governs each district. The district may levy ad valorem taxes.

Domestic Water Supply Districts

The country governing body may establish districts to provide water supply, street lighting, and fire protection

upon petition of voters or landowners after a public hearing. If a district falls within a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board of commissioners governs each district. 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

The county governing body creates these districts upon petition of landowners and after a public hearing. A board of supervisors elected by landowners governs each district. The districts may levy an acreage tax and special benefit assessments and, with voter approval, issue revenue bonds. Districts of fewer than 1,000 acres may supply water for domestic purposes and fix and collect rates and charges. Drainage districts established before this law took effect February 14, 1921, are subject to the same powers and provisions.

Emergency Communications Districts

These districts, created to provide "911" emergency telephone service, are established by the county governing body upon petition of voters or landowners and after a public hearing. A district may include more than one county and city. 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 in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board governs each district. The districts receive 911 telephone excise tax revenues, and may levy ad valorem taxes and, with voter approval, issue general obligation bonds.

Emergency communications districts governed by the county commission are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Health Districts

The county governing body establishes health districts upon petition of voters or landowners and after a public hearing. If located in a single county, the county board may initiate the formation of the district. A referendum is required only if requested by petition. Health districts may provide hospitals, nursing homes, and ambulance services. A popularly 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 referred to as "hospital districts" or "ambulance districts."

Health districts may create hospital facility authorities. Such authorities are counted as a dependent agency of the creating health district and not as separate governments in Census Bureau statistics.

Heritage Districts

These districts acquire, restore, and maintain historic property. These are established by the county governing body upon petition of voters or landowners and after a public hearing. A referendum is required only upon voter petition. Alternately, one or more county governing bodies may initiate the formation of a district. A popularly elected board governs the district, which may levy ad valorem taxes and, upon voter approval, issue general obligation bonds.

Highway Lighting Districts

The county governing body may establish these districts upon petition of voters or landowners and after a public hearing. If located in a single county, the county board may initiate the formation of the district. 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. When creating these districts, voters may approve the issuance of bonds for capital construction to be paid with ad valorem taxes.

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 in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Housing Authorities

Housing authorities may be created either upon voter petition or upon the initiative of the city or county. The governing body of a city or county passes a resolution or ordinance. A referendum is required. 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.

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.

The governing body of a city or county establishing a housing authority may constitute the authority board. In such cases, the housing authority would not be counted as a separate government in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Irrigation Districts

These districts are established upon petition of landowners to the county governing body after a hearing and referendum. A board of directors elected by the landowners 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 in Census Bureau statistics.

Joint Agencies Created Under Intergovernmental Cooperation Law

General law authorizes the creation of joint agencies by intergovernmental agreement among local governments including counties, cities, and special districts. The agreement—specifying the board's nature, composition, and fiscal arrangements—must be ratified by ordinance. The agreement may permit the agency to issue revenue bonds. A variety of entities have been created under this law.

Joint Water and Sanitary Authorities

The county governing body may create these upon voter or landowner petition and after a public hearing. If an authority is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. Alternately, two or more cities, two or more water districts, or a combination may initiate the formation; in this case, a referendum is required. A popularly 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.

Library Districts

The county governing body establishes the districts upon petition of voters or landowners after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. Two or more counties may initiate the formation of a multi-county library district; a hearing and referendum are required. A popularly elected board governs each district. Library districts may levy ad valorem taxes and, upon voter approval, issue general obligation bonds.

Mass Transit Districts

These districts may be established within metropolitan statistical areas. They are established by the county governing board upon petition of voters or landowners and after a public hearing. A referendum is required. A board of directors appointed by the governor governs each district. The 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.

Alternatively, the governing body of the most populous city in the area may initiate formation by filing a resolution with the governing body of the principal county in the area. A public hearing and referendum are required. Districts created under these provisions have popularly elected boards.

Metropolitan Service District

This district, known as Metro, 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) upon petition or resolution of the largest city in the district to the county governing body of the largest county in the district after a 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 and income taxes, and issue general obligation bonds.

Park and Recreation Districts

These districts are established by the county governing body upon petition of voters or landowners after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board governs each district. The districts may set charges, levy ad valorem taxes and, upon voter approval, issue revenue and general obligation bonds.

Park Commissions in Cities of 3,000 or More

Park commissions may be created in cities with a population of 3,000 or more. The city governing body submits the question of formation for a referendum. The board 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 and, with voter approval, special taxes.

Peoples' Utility Districts

Districts to provide water, waterpower, and electric energy are established by voter petition to the county governing body after a 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 as dependent activities of the participating peoples' utility districts and cities and are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Pesticide Control Districts

The state Department of Agriculture establishes agricultural chemical protection areas for the application of herbicides upon petition of landowners after a public 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

Ports may be incorporated in certain counties. These corporations are created upon petition of the voters or landowners to the county governing board and after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. These corporations may provide hospitals, industrial parks, airport facilities, and seaports. A port may also acquire, construct, maintain, or operate sports, convention, and trade show facilities. Each port is governed by a popularly elected board of port commissioners. Ports may levy ad valorem taxes and special assessments, and fix rates for facilities and services. The port commissioners may issue general obligation bonds; however, bonds over specified amounts require voter approval.

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 state Senate. These ports have financial powers similar to those provided for ports under general law described above.

Members selected by the port commissions form export trading corporations. They are classified as dependent activities of the port and are not counted as separate governments in Census Bureau statistics.

Radio and Data Districts

These districts construct and operate radio and data communication facilities. They may be created upon voter petition or upon the initiative and resolution of one or more county governing bodies. A public hearing is required. A referendum is required only if requested by petition. A popularly elected board governs each district. The districts may set a local option tax, and set fees and charges. With voter approval, the districts may set ad valorem taxes and issue general obligation and revenue bonds.

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 with populations of at least 19,000 and not more than 25,000. The county governing body establishes these districts upon petition of voters or landowners and after a public hearing. If a district is located in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board of directors administers each district, which may levy ad valorem taxes.

Rural Fire Protection Districts

These districts exist outside cities. The county governing body establishes these districts upon petition of voters or landowners and after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly 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 with a population over 100,000 may also provide street lighting. Special taxes, in addition to baseline taxes, for street lighting require voter approval.

Sand Control Districts

Contiguous territory that is not within the corporate boundaries of a city may be formed into a sand control district following approval of the county board of commission. A district is governed by a board of directors that includes members of the governing body of the local government of the largest municipal corporation within the geographic jurisdiction of the local government, and the largest school district within the geographic jurisdiction of the local government. The authority may borrow money and issue notes and revenue bonds.

Sanitary Authorities and Districts

Oregon statutes authorize the following types of sanitary authorities and districts.

Sanitary authorities—These authorities may be established in any portion of one or more counties. The governing body of a county establishes these authorities upon petition of voters or landowners and after a public hearing. If an authority is in a single county, the county board may initiate formation by its own motion; if located in two or more counties, those county boards may initiate formation jointly. 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. A popularly 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—The county governing body establishes these districts upon petition of voters or landowners and after a public hearing. If a district is in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board of directors governs each district. These districts have similar financing powers as sanitary authorities.

Soil and Water Conservation Districts

These districts are formed by order of the state department of agriculture upon petition of landowners and after a public hearing. A referendum of all voters and landowners is required if petitioned for by voters or landowners. A popularly elected board governs each district. 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 exist outside of cities. The county governing board may establish these districts upon 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 of the district. A referendum is required only if petitioned. A board of three commissioners, either elected or appointed by the county governing body, governs each district. The district may levy ad valorem taxes.

Translator Districts

These districts provide the facilities and broadcasting for 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 of the district. A referendum is required only if petitioned. A popularly elected board governs each district. The districts may impose service charges and issue revenue bonds.

Transportation Districts

The county governing body may create these districts upon petition of voters or landowners and 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 calling for a referendum. A popularly elected board governs each district. The districts may fix and collect charges and impose operating taxes. At the time of formation, voters may approve the issuance of bonds for capital construction to be paid with ad valorem taxes.

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 upon petition of voters or landowners and 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. A popularly 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 county governing body establishes these districts upon petition of voters or landowners and after a public hearing. If a district is located in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly elected board of directors governs each district. The districts may levy 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 Urban Flood Safety & Water Quality District was established by special act. The district may impose and collect service and user charges, and impose, assess, and collect an annual tax.

Districts governed by the county governing body are not counted as separate governments in Census Bureau statistics (refer to “Subordinate Agencies and Areas” section).

Subdistricts may be created within water control districts upon petition of landowners for the purpose of providing water control improvements. The water control district board administers the subdistricts. Water control subdistricts are not counted as separate governments in Census Bureau statistics.

Water Improvement Districts

These 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. The county governing body establishes these

districts upon petition of voters or landowners and after a public hearing. If a district is located in a single county, the county board may initiate the formation of the district. A referendum is required only if petitioned. A popularly 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 upon petition of landowners. The subdistricts are administered by the water improvement district board and are not counted as separate governments in Census Bureau statistics.

SUBORDINATE AGENCIES AND AREAS

Below are agencies in Oregon with certain characteristics of governmental units that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to "Public School Systems" section regarding educational agencies of this nature).

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 member peoples' utility districts (a type of special district), or with cities, or a combination thereof, and after a 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 member peoples' utility districts, cities, or a combination thereof, and are not counted as separate governments in Census Bureau statistics.

Other examples include:

State

Fire patrol districts, zone 1

Forest protection districts

Higher Education Coordinating Commission

Oregon Business Development Commission

Oregon Facilities Authority

Oregon Infrastructure Finance Authority

Oregon Mass Transportation Financing Authority

Oregon Student Assistance Commission

Oregon Youth Authority

State Accident Insurance Fund Corporation

Trust for Cultural Development Board (Oregon Cultural Trust)

Willamette Falls Locks Authority

County

Community forest authorities (county)

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 (county)

Housing authorities administered by county governing body

Land bank authorities

Public library boards (county and regional)

Regional air quality control authorities (joint county)

Road improvement areas

Sports and convention facilities commissions

Vector control districts (mosquito control)

Water control districts administered by the county governing body

Weed control districts

Wind erosion districts

Municipal

Airport commissions

Asante Ashland Community Hospital

Community forest authorities (municipal)

Economic improvement districts

Hospital facility authorities (municipal)

Housing authorities administered by city governing body

Medford Water Commission

Public library boards (municipal)

Regional air quality control authorities (joint municipal)

Urban renewal and redevelopment agencies (also called development commissions)

Utility boards

Joint County-Municipal

Regional air quality control authorities

Private Associations

Corporations for irrigation, drainage, water supply, or flood control, known as district improvement corporations or improvement districts, are not counted as separate governments in Census Bureau statistics.

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

PENNSYLVANIA

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments 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 U.S. Census Bureau statistics.

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; refer to section above).
- Second class—1,000,000 to 1,499,999 inhabitants (Allegheny).
- Second class A—500,000 to 999,999 inhabitants (Chester, Delaware, Lancaster, Montgomery, and Bucks).
- Third class—210,000 to 499,999 inhabitants.
- Fourth class—145,000 to 209,999 inhabitants.
- Fifth class—90,000 to 144,999 inhabitants.
- Sixth class—45,000 to 89,999 inhabitants and those having 35,000 to 44,999 inhabitants that by ordinance or resolution of the 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

The subcounty general purpose governments in Pennsylvania consist of municipal (borough, city, and town) governments and 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

The term "municipality," as defined in Census Bureau 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 as townships rather than municipal governments in Census Bureau statistics (refer to section 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 June 30, 2012:

- First class—1,000,000 or more inhabitants (Philadelphia).
- Second class—250,000 to 999,999 inhabitants (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 250,000 inhabitants, including those 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

Townships, which have similar legally authorized powers as the types of municipal governments described above, are counted as a separate type of local government in Census Bureau statistics.

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 at least 300 per square mile and were functioning as a township of the first class on June 24, 1931, or those that may be created after June 24, 1931 as a township of the first class as provided in the legislation. A township that is not a township of the first class or a home rule municipality is a second-class township. A change from one class to the other shall be made only as provided by the laws relating to townships of the second class.

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

School District Governments

The following types of school districts in Pennsylvania are counted as separate governments in Census Bureau statistics and are classified by population size:

- First class—1,000,000 or more inhabitants (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

Pennsylvania has no dependent public school systems.

Other Educational Activities

Area career and technical schools and institutes are classified as joint educational service agencies of participating school districts and are not counted as separate governments in Census Bureau statistics. 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 as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics. 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 must also be approved by a majority of the school districts comprising the unit. Units may receive federal, state, school district, and other money.

"Joint schools" are joint activities of two or more school districts and are not counted as separate governments in Census Bureau statistics. 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 or resolutions, and referendums. The governing board is set by the agreement.

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 in Census Bureau statistics.

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 in Census Bureau statistics.

Municipal authorities, often called "school building authorities," finance construction of school buildings. They are described in the "Special District Governments" section.

SPECIAL DISTRICT GOVERNMENTS

Pennsylvania statutes authorize the creation of a variety of special districts or authorities that are counted as independent governments. These are discussed in detail in the following sections.

Convention Center Authorities in Third Class Counties

These authorities may be created by the governing body of a third class county or a county that was a county of third class at the time the county took action to create an authority under this subdivision. The board consists of seven members—three appointed by the county, three by the county seat, and one by either the county or the county seat on an alternating basis. An alternative board consists of nine members appointed by the mayor, county

executive, and governor. The authorities may issue bonds and fix and collect admissions, 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 fees, rentals, and tolls.

Delaware River Port Authority

This authority is counted under "New Jersey—Special District Governments."

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 members, 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, or as specified by the city charter, governs each authority. Authorities created under this law may fix and collect rentals and issue revenue bonds. Second class counties are authorized to issue revenue bonds on behalf of the authorities. Industrial development authorities established under the municipal authorities' law are described in the "Municipal Authorities" section.

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 state 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. Authorities established under former legislation relating to metropolitan transportation authorities now operate under this law.

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 finance, own, lease, and operate any of various types of projects, 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, user fees, and other charges and may issue revenue bonds. Authorities organized under this law are known by a variety of names.

Neighborhood improvement districts that are created as municipal authorities are dependent agencies of the creating government (refer to the "Subordinate Agencies and Areas" section).

Municipal Power Agencies

The law authorizing Municipal Power Agencies was repealed in 2014.

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 governed by a six-member board appointed by the governor. In 2007, parking authorities in first class cities were classified as subordinate agencies of the Commonwealth and are not counted as separate governments in Census Bureau statistics.

Philadelphia Regional Port Authority

This authority, which includes the city of Philadelphia, and Bucks and Delaware counties, was created by 1989 legislation to construct, maintain, and operate port facilities along the Delaware River. The authority consists of 11 members appointed by the governor and legislative members. The authority may fix and collect fees, rates, 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. The 11-member governing board includes one member appointed by the governor; four members appointed by officers of the General Assembly; and six members appointed by the county executive of the county where the authority is located. The authorities may impose tolls, fares, fees and rentals for the use of facilities, and may issue revenue bonds. Any county of the second class is authorized to issue general obligation or revenue bonds for authority purposes. 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 including port-related transportation systems 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 state 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, individually 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. 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.

SUBORDINATE AGENCIES AND AREAS

Below are various governmental designations in Pennsylvania that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to "Public School Systems" regarding educational agencies of this nature).

Allegheny Regional Asset District (county)—This district was created by special act and county ordinance in 1993. The district funds and develops the region's civic, recreational, library, sports, cultural, and other assets. The district is governed by an appointed board of 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 one 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 state Senate and one appointed by each of the majority and minority leaders in the state 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.

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 municipality 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:

- 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[1]

Ben Franklin Technology Development Authority

Commonwealth Financing 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

Insurance Fraud Prevention Authority

Parking Authorities for Cities of the First Class

Patient Safety Authority

Pennsylvania Broadband Development Authority

Pennsylvania Economic Development Financing Authority

Pennsylvania Higher Education Assistance Agency

Pennsylvania Infrastructure Investment Authority

Pennsylvania intergovernmental cooperation authorities for cities of the first, second, and third classes

Pennsylvania Minority Business Development Authority

Pennsylvania Rural Health Redesign Center Authority

Underground Storage Tank Indemnification Board

County

Business improvement districts—1996 law

Land banks

Recreation, park, and fair boards

Tourist promotion agencies

Transportation development districts (county)

Municipal

Business improvement districts—1996 law

Land banks

Municipal libraries

Neighborhood improvement districts (except in first-class cities)

Pennsylvania Convention Center Authority

Recreation and park boards (boroughs, second- and third-class cities)

Sewer districts in first-class cities

Transportation development districts (municipal)

Township

Neighborhood improvement district management associations

Recreation and park boards

Sanitary sewer districts in second-class townships

Sewer districts in first-class townships

Transportation development districts (township)

Water districts in first-class townships

Other

Joint recreation, park, or fair boards may be created by counties, municipalities (boroughs, second and third-class cities, and incorporated towns), townships, and school districts.

Local development districts are state planning areas, typically governed by planning and development commissions.

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

ENDNOTE

[1] Pennsylvania eHealth Partnership Authority was repealed in 2016.

RHODE ISLAND

COUNTY GOVERNMENTS

In Rhode Island, counties are geographic subdivisions for the judicial administration of the state. Counties have no associated governmental structure and therefore the U.S. Census Bureau does not have any statistics on county governments for Rhode Island.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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

The term "municipality" as defined for Census Bureau statistics on governments, applies only to the cities in Rhode Island. Towns, which are treated as municipalities in Rhode Island statutes, are counted as towns rather than as municipal governments in Census Bureau statistics (refer to the "Town or Township Governments" section).

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. Any city or town may adopt a home rule charter after petition by voters to the legislative body of the city or town and after an election.

Town or Township Governments

Although they have the same legally authorized powers as cities, governmental units designated as "towns" in Rhode Island are counted as separate governments in Census Bureau statistics.

The entire area of the state is encompassed by town governments, except for areas within the boundaries of cities. Rhode Island towns perform services commonly associated with counties and cities in other states. Town governing bodies are known as town councils. All taxes must be approved at a town meeting, except in those towns which have abolished their financial town meeting.

PUBLIC SCHOOL SYSTEMS

School District Governments

Only the regional school districts in Rhode Island are counted as separate governments in Census Bureau 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

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

Systems dependent on the state government:

- Central Falls School District.
- Providence 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 Bureau 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 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 in Census Bureau statistics.

Regional vocational schools are established by the state. These schools are governed by boards of trustees appointed by the state board of regents for elementary and secondary education. These schools are counted as state dependent agencies and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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.

Conservation Districts

Soil and water conservation districts are established by the Rhode Island State Conservation Committee upon petition of landowners. A board consisting of three members appointed by the committee and two members elected by landowners governs each district. Contributions from state government, federal government, and private contributors may be accepted as well.

Convention and Visitors' Bureaus

Two bureaus have been created by special act: the Newport and Bristol 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

East Providence Waterfront Special Development District Commission

This commission was created by a special act to develop the waterfront area of East Providence. A 19-member board consisting of local and state appointees, plus city and state officials serving in an ex officio capacity, governs the commission. 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 a 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 five to seven popularly elected commissioners governs the district. The district may fix rates, collect charges, 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. Funding for the authority comes from appropriations from member cities and towns. The authority may fix rates and charges for services and may borrow money.

Water Authorities—County (Special Acts)

The Bristol County Water Authority was authorized by a special act subject to a 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.

Wesquage Community District

The district was established by a special act and voter approval, creating the district within the Town of Narragansett. It provides several services including maintenance of street and roads, sewerage or drainage, and sanitation. The district is governed by officers including a moderator, clerk, treasurer, assessor, and a collector of taxes who are elected by qualified voters. The district may issue notes and assess and collect taxes.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Rhode Island that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to "Public School Systems" 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, also known as the Narragansett Bay Water Quality Management District Commission, was created in 1980 by a special legislative act. The commission operates water treatment plants. The commission is governed by a 19-member board of commissioners consisting of gubernatorial appointees and appointees from the municipalities of Central Falls, Cumberland, East Providence, Johnston, Providence, North Providence, Pawtucket, and Lincoln. The commission may set rates and, with the governor's approval, 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 appointed by the governor. The corporation may fix rates and charges. The Rhode Island Economic Development Corporation may issue bonds on behalf of this corporation.

Rhode Island Commerce 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, serving ex officio, and 12 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 Housing and Mortgage Finance Corporation (state)—This corporation was created by special act to provide mortgage credit for low- and moderate-income housing and for health care facilities. The corporation board consists of seven commissioners, four of whom are appointed by the governor with the consent of the state Senate, plus the director of business regulations, the director of administration, and the state treasurer, who serve in an ex officio capacity. The corporation may fix rates and charges and issue revenue bonds.

Rhode Island Industrial Facilities Corporation (state)—This corporation was established by special act to finance industrial and pollution control facilities. A board of directors appointed by the governor governs the corporation. The state director of economic development, ex officio, serves as chief executive officer of the corporation. The corporation may charge rentals in connection with its projects and may issue revenue bonds.

Rhode Island Public Transit Authority (state)—This authority was established by special act to operate transit systems in the state. The governing board consists of seven members appointed by the governor with the advice and consent of the state Senate, plus the director of the state Department of Transportation, serving ex officio. The authority may fix fares and charges, and issue revenue bonds.

Rhode Island Resource Recovery Corporation (state)—This corporation, formerly known as the 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 eight commissioners, including seven appointed by the governor 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 serving ex officio. The authority may issue revenue bonds and fix and collect tolls.

Other examples include:

State

Fort Adams Foundation

Quonset Development Corporation

Regional tourism districts

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 Infrastructure Bank

Rhode Island Public Rail Corporation

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

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

Redevelopment agencies (city)

Special development districts

Stormwater management districts (city)

Warwick Sewer Authority

Wastewater management districts (city)

Water supply boards (special acts)

Town

Block Island Housing Board

Burrillville Sewer Commission

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

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)

Wastewater 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.

SOUTH CAROLINA

COUNTY GOVERNMENTS

All of South Carolina is served by county governments. 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

Municipal Governments

Municipal governments in South Carolina are the cities and towns. They are administered by a mayor-council, council, or council-manager form of government. New municipalities may be formed by referendum if the area to be incorporated has at least 300 people per square mile and is at least five miles away from an existing municipality.

Township Governments

South Carolina has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in South Carolina are counted as separate governments in Census Bureau statistics:

- Countywide school districts.
- Independent school districts.

Each school district, whether countywide or independent, is authorized by special legislation. The independent school districts may exist within a single county or may serve parts of multiple counties. Each school district is governed by a school board of directors, who are usually elected but may be appointed or a combination. School districts may levy ad valorem taxes; however, some districts must obtain approval by the county council, legislative delegation, county board of education, or voters for tax rates or budgets. School districts may issue general obligation bonds, with voter approval, to finance construction.

Dependent Public School Systems

There are no dependent school systems in South Carolina.

Other Educational Activities

Career and technology schools, sometimes called "career and technology centers," are formed by agreement between participating school districts. Ex officio members of the boards of the participating school districts compose the governing board for each career and technology school although special legislation has provided for other methods of governance in some counties. Funding is provided by the participating school districts. The schools are classified as joint educational service agencies. They are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Airport Districts

Special acts have established specific airport districts to provide and operate airport facilities. Five of these airport districts are counted as special district governments:

Charleston County Aviation Authority—Also known as the Charleston County Airport District, this district was created by special legislation in 1970. The authority board consists of seven members appointed by the governor on local recommendation and the mayors of Charleston, North Charleston, and the town of Mt. Pleasant; the chair of the Charleston County Council; and the chair and vice chair of the county legislative delegation. The authority board may impose rates and charges, and may levy ad valorem taxes. General obligation bonds of the authority must be authorized by the general assembly.

Greenville Airport Commission—This commission was created by special act in 1928. The commission consists of five members: two are appointed by the county of Greenville, two are appointed by the city of Greenville, and one is appointed by the aforementioned four appointees. The commission may fix and collect fees and charges, and may issue revenue bonds.

Greenville-Spartanburg Airport District—This district was established by special act in 1959. 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 and may issue revenue bonds. The district is authorized to issue general obligation bonds for capital construction projects; the bonds are paid by ad valorem taxes on property in the district.

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 and issue revenue bonds. The district is authorized to issue general obligation bonds for specified capital construction projects; the bonds are paid by ad valorem taxes on property in the district.

Auditorium Districts (Special Acts)

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 Commission District—This district is governed by a 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. Two ex officio members from the city and county councils are also members. The district may fix and collect charges and may issue bonds.

Beaufort-Jasper Water and Sewer Authority

This authority was created by special act to serve Beaufort and Jasper counties. The authority is governed by a board appointed by the governor based on recommendations proposed by the county and designated municipalities and delivered through the county legislative delegations. The authority may set rates and assessments and may issue revenue bonds.

Electric Lighting Districts, Fire Districts, Sewer Districts, and Water Districts

These districts may be created in any portion of a county outside any incorporated city or town. Establishment of these districts requires petition of landowners and a referendum. District functions may include electric power, fire protection, sewerage, water supply, or emergency medical services. An elected board of commissioners governs each district. The districts may issue revenue bonds and voters may request a referendum. The districts may fix and collect charges for services. Districts providing sewerage may levy special assessments and may issue general obligation bonds. If the income of a district is insufficient to meet expenses, the district may levy ad valorem taxes with the approval of the county supervisor.

Special acts, enacted prior to the enactment and implementation of home-rule legislation, authorized districts and authorities with similar provisions. Such districts typically were authorized governing bodies appointed by the governor upon recommendation of the county legislative delegation.

Because of the varying provisions in specific authorizing legislation, not all of these districts are counted as separate governments in Census Bureau statistics on governments (refer to the "Subordinate Agencies and Areas" section).

Gaffney Board of Public Works

This board was established by a special act to provide electric power, sewerage, and water supply to Gaffney and the surrounding areas of Cherokee County. The board is elected and may fix charges and issue revenue bonds.

Other boards of public works in South Carolina are not counted as separate governments for Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Gas Authorities (Special Acts)

These authorities are created by special acts to provide natural gas service; however, provisions for each authority are similar. Each authority has a board with members appointed by the governor upon local recommendation. The authority may issue revenue bonds and fix and collect charges for gas sold.

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 (Special Acts)

These districts, providing hospital facilities, are established by special acts with substantially uniform provisions. Each district was authorized a governing board appointed by the governor upon the recommendation of the county council or legislative delegation. The districts may issue bonds upon voter approval, fix and collect rates, and set ad valorem taxes.

Housing Authorities

Four types of housing authorities to provide assisted housing and development projects are authorized by general law—city, county, regional, and consolidated housing authorities. An individual municipality or town may establish a housing authority under the city housing authority law upon resolution of the city or town council or upon petition of residents. A county may establish a county housing authority upon resolution of the county legislative delegation or petition of residents. Similarly, the legislative delegations of two or more contiguous counties may establish a regional housing authority, and the councils of two or more municipalities may form a consolidated housing authority. The local governing council (in the case of city housing authorities) or each county's senator (in the case of consolidated, county, or regional housing authorities) appoints the housing authority commissioners. The authorities may issue bonds and establish charges for the use of facilities.

Joint County Fire Districts (Special Acts)

Established by special acts, joint county fire districts have substantially similar operating provisions. The board may be elected or appointed. All are authorized to levy ad valorem taxes.

Joint Municipal Electric Power and Energy Agencies

These agencies may be established by resolution or ordinance of the governing bodies of two or more municipalities. A board of directors, composed of one member appointed by each participating governing body, governs each agency. The agencies may fix rates and charges and may issue revenue bonds. The Piedmont Municipal Power Agency was created under this act.

Joint Municipal Water Systems

These systems are created by resolution or ordinance of two or more counties, towns, or cities. These systems may acquire and operate any water, sewer treatment system, or water distribution system, and may sell water at retail and at wholesale. Systems may be organized for the sole purpose of creating a financing pool for construction. Participating governments must form an agreement specifying the number of commissioners each member may appoint. The systems may fix rates, rents, and other charges and may issue revenue bonds.

Laurens County Water and Sewer Commission

This commission was created by special act. The district serves most unincorporated areas of Laurens County and portions of southern Greenville County. The commission is appointed by the governor from nominees put forth by the governing bodies of Lauren County, the cities of Laurens and Clinton, and Greenville County. 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.

Public Service Districts and Metropolitan Districts (Special Acts)

These districts are created by special acts to provide authorized functions such as fire protection, street lighting, sewerage, solid waste disposal, and water supply. Each district is authorized a governing board of commissioners. The commissioners are usually appointed by the governor upon recommendation of the county legislative delegation but some boards may be elected. The districts may levy ad valorem taxes, fix charges, and, after referendum, issue bonds.

Districts of this type that are governed by the county council are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Certain private nonprofit corporations providing water service may convert to public service districts. The corporation must petition the state secretary for a new charter as a public body.

Recreation Districts (Special Acts)

A number of recreation districts to provide, operate, and maintain recreational facilities have been established by special acts; similar provisions apply to each. Each district was authorized a governing board either appointed by the Governor upon recommendation of the county legislative delegation or appointed by the participating local governments. The district boards may impose user charges. Some districts may also levy ad valorem taxes and issue bonds.

Because of the varying provisions in the specific authorizing legislation, not all of the districts created by special act are counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Regional Health Service Districts

These districts are created to build, maintain, and equip health care facilities or nonprofit hospitals. They may be created by ordinance of the governing bodies of any county or group of contiguous counties; any municipality or group of contiguous municipalities; or any county or group of counties with any municipalities located within their boundaries. A board of directors appointed by the member governments governs each district. The board of directors may itself appoint additional members. The board also may include ex officio nonvoting members of hospitals or institutions receiving assistance from the regional health service district. The districts may impose service charges and issue revenue bonds. The participating local governments may levy special public hospital taxes on behalf of the districts.

Regional Transportation Authorities

These authorities provide transit service within a state-defined regional transportation area. The authorities are established by resolution of the governing bodies of any two or more local governments. If the plan of service provides for the imposition of a property tax or motor vehicle registration fee, the question of creating the authority must be submitted to a referendum. Each authority's governing body consists of members appointed by the participating local governments; appointees may be ex officio representatives of the local government. Three members appointed by the county legislative delegation also serve on the board if provided for in the agreement. Additional contiguous municipalities and counties may join. The authorities may set rates and fares and may issue revenue bonds.

Richland-Lexington Riverbanks Park District (Special Act)

This district, established by special act, provides for a park and zoo in Richland and Lexington counties. The district is governed by the Riverbanks Parks Commission, which consists of two members appointed by the Richland County Council; two by the Lexington County legislative delegation; two by the mayor and city council of Columbia; and one jointly by these authorities. The district may set and collect charges, issue bonds, and levy ad valorem taxes.

Rural Community Water Districts

These districts are formed upon petition of landowners to the county governing body and voter approval. Each district was authorized a governing board appointed by the governor upon 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.

The Pioneer Rural Water District of Oconee and Anderson Counties, the Mitford Rural Water District of Fairfield and Chester Counties, Saluda Valley Rural Water District of Pickens and Anderson Counties and Edgefield County Water and Sewer Authority were created under the same title with special provisions.

Soil and Water Conservation Districts

These districts are created by the state Department of Natural Resources upon 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 require contributions from benefited landowners.

In addition, special legislation provides that soil and water conservation districts may establish watershed conservation districts upon petition and after local referendum. These districts may have elected or appointed boards. The districts may levy taxes and issue bonds with voter approval. Watershed conservation districts are classified as dependent agencies of the establishing soil and water conservation district and are not counted as separate governments in Census Bureau statistics.

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 Bureau statistics as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed in the following sections (refer to "Public School Systems" regarding educational agencies of this nature).

Connector 2000 Association, Inc. (state)—This entity was created in 1996 by the state as a public benefit corporation to assist the state Department of Transportation in the financing, acquisition, construction, and operation of turnpikes and other transportation projects. The board of directors is approved by the Department of Transportation. The association is authorized to collect tolls and to issue bonds.

South Carolina Public Service Authority (state)—This state utility, established in 1934 by special act, provides electric power and wholesale water to the counties of Berkeley, Georgetown, and Horry through the Santee Cooper Hydroelectric and Navigation Project and the Santee Cooper Regional Water System. The authority

board consists of 11 directors appointed by the governor with the consent of the state Senate; 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 was created by an act of the state legislature 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 in an ex officio capacity. The authority may fix fees and charges, make mortgage loans, and issue revenue bonds.

State Ports Authority (state)—This authority was established by special act. The board consists of nine members appointed by the governor with the consent of the state Senate. The state Secretary of Transportation and the Secretary of Commerce also serve on the board. The authority may collect charges and fees and issue revenue bonds.

South Carolina First Steps to School Readiness Board of Trustees (state)—Created by special act in 1999, this entity works to provide early education and health services to young children. The corporation is governed by a board appointed by the governor or leaders of the General Assembly. Specified state members including the state superintendent of education also serve on the board. The governor serves as chair.

Other examples include:

State

Charleston Naval Complex Redevelopment Authority

County disabilities and special needs boards

Education Assistance Authority

Educational Facilities Authority for Private Nonprofit Institutions of Higher Learning

Educational Television Commission

Governor's School for the Arts Foundation, Inc (endowment fund)

Health districts

Legacy Trust Fund

Medical University Hospital Authority

Old Exchange Building Commission

Patriot's Point Development Authority

Regional tourism commissions (special acts)

South Carolina Children's Trust Fund

South Carolina Education Lottery

South Carolina Infrastructure Facilities Authority

South Carolina Jobs-Economic Development Authority

South Carolina Public Charter School District

South Carolina Research Authority

South Carolina Resources Authority

South Carolina Rural Infrastructure Authority

South Carolina Transportation Infrastructure Bank

South Carolina Water Quality Revolving Fund Authority

Technical College Enterprise Campus Authorities

Tobacco Settlement Revenue Management Authority

Western Carolina Higher Education Commission

County

Ambulance service districts (special acts)

Bridge districts—1922 law

Catawba Health District

Community recreation special tax districts

County airport commissions and boards

County alcohol and drug abuse authorities

County economic development boards

County highway districts

County hospital boards of trustees

County public library systems

County transportation authorities

Erosion districts

Fire protection service districts under general law

Fort Lawn Fire District

Joint agencies for solid waste disposal resource recovery facilities (county)

Lake Wylie Marine Commission (joint county with North Carolina)

Old Fort Fire District

Public service districts and metropolitan districts (ex officio)

Recreation districts and commissions lacking autonomy

Residential improvement districts (county)

Special police districts for unincorporated communities

Special taxing districts

Municipal

Chapin Memorial Library

City development boards

Clinton-Newberry Natural Gas Authority

Joint agencies for solid waste disposal resource recovery facilities (municipal)

Municipal airport commissions and boards

Municipal health boards

Municipal improvement districts

Municipal public works commissions (except the Gaffney Board of Public Works)

Municipal sewerage commissions

Park and recreation boards (municipalities with 36,000 to 55,000 population)

Park, recreation, and facility acquisition corporations (municipalities over 50,000 population)

Residential improvement districts (municipal)

Joint City-County

Lake Paul A. Wallace Authority

Sumter Airport Commission

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

SOUTH DAKOTA

COUNTY GOVERNMENTS

The entire area of the state of South Dakota is encompassed by county governments. The county governing body is known as the board of commissioners. Five counties are located entirely within American Indian reservations.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general purpose governments in South Dakota consist of municipal (city and town) and township governments.

Municipal Governments

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

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 the board of supervisors.

PUBLIC SCHOOL SYSTEMS

School District Governments

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 issue bonds. South Dakota school districts may also operate vocational schools.

Dependent Public School Systems

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. Each participating school district appoints at least one member to the governing board. 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 in Census Bureau statistics.

School districts may operate postsecondary technical institutes with the approval of the South Dakota Board of Technical Education. These institutes may be distinct legal entities separate from the establishing school district or districts.

Two or more school districts may establish a multidistrict career and technical academy with state approval. A referendum is required if petitioned by the voters. These entities, also known as multidistrict centers, are governed by a center board consisting of members of the participating school boards. These boards have the same powers and duties as school boards but may not levy taxes or issue bonds. These entities are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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 provide ambulance services in rural territories. Ambulance districts are created upon voter petition to the county board of commissioners or the initiative of the county board. District establishment requires a public hearing and voter approval.

Municipalities in the area may be included in the district upon voter petition or upon the initiative of the municipal board. A popularly elected board of directors governs each district. The districts may levy ad valorem taxes, special assessments, and issue bonds.

Conservation Districts

These districts are created by the state Conservation Commission on petition of the voters after a public hearing and referendum. A popularly 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 provide electric energy. They may be created upon petition of the voters to the state secretary of state followed by a referendum. A popularly elected board of directors governs each district. The district may issue revenue bonds and fix charges for services or facilities.

County Road Districts

Districts that pave and maintain roads in unincorporated areas are established upon resident landowners' petition to the county commissioners and voter 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, special assessments, and issue bonds.

Emergency Services Districts

The boards of directors of a rural fire protection district and an ambulance district may consolidate the districts, provided the boundaries of both districts are the same, upon voter approval. Each consolidated district is governed by a popularly elected board of emergency services. The board may levy the taxes permitted to both a rural fire protection district and an ambulance district. The board may levy special assessments and issue bonds.

Housing and Redevelopment Commissions

Housing and redevelopment commissions were reclassified as county or municipal dependent agencies (refer to the "Subordinate Agencies and Areas" section).

Improvement Districts

These districts 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. They are established upon petition of landowners after a public hearing and the issuance of an order by one or more boards of county commissioners. An elected board of supervisors governs each district. The districts may levy ad valorem taxes and special assessments, impose fees, issue revenue bonds, and, with voter approval, issue general obligation bonds.

Irrigation Districts

Irrigation districts are created upon landowner petition to the Board of Water and Natural Resources and after a hearing and referendum. A board of directors elected by resident landowners governs each district. The district may levy special benefit assessments and issue bonds in amounts determined by the electors (landowners). The districts also may levy ad valorem taxes with elector approval. Elector approval is required for certain contracts.

Joint Exercise of Powers Agencies

Any two or more counties, municipalities, townships, school districts, consumers power districts, drainage districts, state agencies, or American Indian tribes, by agreement, may jointly exercise any powers delegated by the state. The agreement may create a joint board or a separate legal entity with a board composed and selected as described in the agreement. The creating agreement specifies the functions and the manner of financing.

Municipal Power Agencies

Two or more first- or second-class 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 for the purpose of protecting livestock from predators. Sheep and cattle owners in one or more counties may petition the secretary of the Department of Agriculture and Natural Resources to designate the county or counties as a predator control district. Each district is governed by a board of directors who must be elected by resident livestock owners within the district. The districts may impose per-head taxes on sheep and cattle. Tax levies above statutory limits are permitted if approved by referendum.

Public Hospital Districts

These districts may be established by the county commissioners upon petition of voters and after a local referendum. Facilities may include a nursing facility or a home for the aged. A popularly elected board of trustees governs each district. A referendum may be held for a bond issue; if the bond issue is approved, the board is required to levy an ad valorem tax. In lieu of issuing bonds, the board may call a referendum for an ad valorem tax levy for the purpose of constructing facilities. In addition, the board may levy an ad valorem tax for the purposes of operation and maintenance of hospitals.

Regional Airport Authorities

Regional airport authorities may be created, after a public hearing, by resolution of a municipal or a county governing body. A board of commissioners appointed by the creating governments governs each authority. The commissioners may issue revenue bonds, set taxes, and set fees and charges.

Any regional airport authority may join with a local government, state agency, federal agency, or any political subdivision or agency of an adjoining state to form a joint agreement that creates a joint board to exercise the powers of a regional airport authority.

Regional Railroad Authorities

Regional railroad authorities are established by agreement between two or more county or municipal governments, after a 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 and 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, after a public hearing, to provide facilities and services for the management of solid waste. The governing body consists of elected officials from the participating governments. The district may establish rates and charges, and issue revenue bonds.

Rural Fire Protection Districts

Rural fire protection districts may be established by the board of county commissioners upon petition of the voters and after a hearing and referendum. Municipalities in the area may be included in the district upon voter petition or the initiative of the municipal board. A popularly elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds.

Sanitary Districts

Districts for sewage disposal may be created by the county commissioners, on petition of voters and after a public hearing and referendum, in areas outside of any municipality with at least 30 residents and 10 landowners. A popularly elected board of trustees governs each district. The district may issue bonds, levy ad valorem taxes, special assessments, and fix rates and charges.

Upon voter approval, sanitary districts may exercise the powers of county road districts.

With voter approval, a consolidated sanitary district may be formed by a municipality and a sanitary district, or by any two or more such public corporations.

Television Translator Districts

Districts for the electronic distribution of television signals (but not cable television systems) may be created by ordinance by the county commissioners after a 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 promote conservation, development, and proper management of district water resources. Districts may be established by act of the state legislature. Alternately, districts may be established upon petition to the state Board of Water and Natural Resources and after a referendum. A popularly 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 voter petition, by the state Board of Water and Natural Resources after referendum. A popularly elected board of directors governs each district. With voter approval, the districts may levy ad valorem taxes and issue general obligation and revenue bonds. In addition, with landowner approval, the districts may levy special assessments and issue special assessment bonds.

Water User Districts

Water user districts provide conservation, distribution, storage, and utilization of water and provide for the collection, treatment, and disposal of wastewater. Upon petition of landowners, these districts may be created by the state Department of Environment and Natural Resources or by the state Board of Water and Natural Resources. A board of directors governs each district; the board is elected by residents and by people and corporations that are parties to contracts with the district for the purchase of water. 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 voter petition and after public hearing and local referendum. Instead of voter petition, the municipal officials may initiate creation by passage of a resolution. A referendum is not required if the initiating petition is signed by 60 percent or more of the landowners, the landowners are registered voters in the district, and they own at least 60 percent of the land. A popularly elected board of managers governs each district. After referendum, the districts may issue bonds and levy ad valorem taxes. The districts also may impose special benefit assessments upon landowner approval.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in South Dakota that have certain characteristics of governmental units but are classified in Census Bureau 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 (refer to the "Public School Systems" section 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[1]

Black Hills Forest Fire Protection District

Science and Technology Authority

South Dakota Building Authority

South Dakota Conservancy District

South Dakota Economic Development Finance Authority

South Dakota Ellsworth Development Authority

South Dakota Railroad Authority

County[2]

Area jail or juvenile detention facility compacts (two or more counties)

Boards of public library trustees

County drainage commissions—1985 law

County hospitals boards of trustees

Drainage projects—1923 law

Housing and Redevelopment Commissions

Interstate drainage districts—1917 law

Municipal[3]

Business improvement districts

Boards of public library trustees

City airport boards (first- and second-class cities)

Convention hall benefit districts

Housing and Redevelopment Commissions

Municipal urban renewal agencies

Sewer districts

Urban and rural service districts

Joint County-Municipal

Boards of public library trustees

Private Associations

Cooperative grazing districts and water users associations are classified as private cooperatives and are not counted as separate governments in Census Bureau statistics.

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

ENDNOTES

[1] The legislation authorizing Value Added Finance Authority was repealed in 2020.

[2] The legislation authorizing county toll bridge commissions was repealed in 2018.

[3] The legislation authorizing city toll bridge commissions was repealed in 2018.

TENNESSEE

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments except for three county-city combined governments (refer to the "Municipal Governments" section). For counties, the governing body is the county legislative body. County governments may adopt home-rule charters.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

In Tennessee, the state legislature creates the municipal governments, which consist of cities and towns and usually operate under special charter. 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 as municipal governments.

Township Governments

Tennessee has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

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 substantively 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

Tennessee statutes authorize the following types of dependent public school systems.

Systems dependent on the state government:

- Achievement School District.

Systems dependent on county governments:

- County school systems.

Systems dependent on municipal governments:

- Municipal school systems.

School systems composed of multiple counties are authorized, but none existed as of June 30, 2022.

The state legislature created the Achievement School District within the department of education to provide oversight for "priority" schools. The state commissioner of education oversees the district, which receives local, state, and federal funding.

An elected county board of education administers each of the county school systems. The fiscal requirements of the county school systems are provided by the county legislative body.

Provisions governing the city school systems are specified in the city charters. Elected boards of education govern city school systems. The fiscal requirements of the city school systems are provided by the city governing body.

Other Educational Activities

City and county boards of education and special school districts may create educational cooperatives for the provision of joint services. These entities are governed as specified in the creating agreement. Funding comes from member school systems, and federal and state grants. They are classified as joint activities of the participating school districts and are not counted as separate governments in U.S. Census Bureau statistics on governments.

SPECIAL DISTRICT GOVERNMENTS

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

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 area with 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 appointed by the executive officer of the creating municipality and approved by its governing body. The creating municipality may authorize some metropolitan airport authorities 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 a public hearing by two or more municipalities 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 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 and are not counted as governments in Census Bureau statistics.

Doe Mountain Recreation Authority

This authority was established to protect and conserve the natural resources of Doe Mountain through planning, promoting, financing, constructing, managing, and developing multi-use recreational opportunities for public participation and enjoyment that will create jobs and facilitate economic development. The authority is governed by a board of directors consisting of 15 members including the mayor of the county.

Energy Acquisition Corporations

These corporations may acquire, manage, and finance natural gas, electrical power, and other energy forms for municipal distributers. 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 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 Bolivar Energy Authority were created by special acts. Each authority is governed by a board of five directors appointed by the mayor of its respective city. The authorities may establish and charge fees and issue revenue bonds.

Housing Authorities

Tennessee laws provide for four types of housing authorities—county, municipal, consolidated, and regional. An individual county or municipality may establish a housing authority upon petition of residents to the county legislative body or city council, after a 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 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 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 issue revenue bonds.

Some authorities of this type were created by special acts with similar provisions.

Regional Marketing Authorities

The regional agribusiness marketing authority administers programs that create domestic and international marketing opportunities for Tennessee producers of food, fiber, and specialty crops. The authority also provides the agriculture industry with valuable services to ensure the quality and availability of wholesome food for consumers.

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 and furthering the economy and growth of agriculture in the region. The

authority may also own and operate a wastewater treatment collection system within the region served by the authority. The authority's board of directors is composed of the mayors of the participating counties, the state commissioner of agriculture and the dean of the University of Tennessee Agricultural Extension agency. The authority may issue revenue bonds.

Cumberland Regional Business and Agribusiness Marketing Authority—Cumberland Regional Business and Agribusiness Marketing Authority (CRBAM) was created in 2014 to further the economy and growth of the region served by the authority by planning, acquiring, constructing, improving, extending, furnishing, owning, operating, and maintaining support for small business incubators for the established region covered by the authority. The CRBAMA is authorized to accept state appropriations to use solely for the creation of pilot programs to establish and maintain small business incubators in the region. In 2017, this entity was classified as county dependent.

Regional Transportation Authority of Middle Tennessee

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

These authorities, created by special acts, were established to develop and maintain the river basin areas serviced by each authority. Authorities may receive contributions from the participating governments and issue revenue bonds. River basin development authorities that do not exhibit the fiscal independence necessary to be classified as a special district can be found in the "Subordinate Agencies and Areas" section.

Beech River Watershed Development Authority—This authority is governed by an eight-member board of directors including five gubernatorial appointees, the county mayors of Decatur and Henderson Counties, and the commissioner of the state Department of Environment and Conservation.

Carroll County Watershed Authority—This authority is governed by a six-member board of directors appointed by the governor.

Sequatchie Valley Planning and Development Agency—This 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 executive) of each member county, one gubernatorial appointee from each county, one member selected by the mayors of cities and towns within the region, and one member appointed by the governor from their staff or cabinet.

Tellico Reservoir Development Agency—This agency is 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 mayor with the advice and consent of the county commission.

Tennessee Duck River Development Agency—This agency is governed by a 12-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.

Soil Conservation Districts

Soil conservation districts are created by the state Soil and Water Conservation Commission upon petition of landowners and after a hearing and referendum. The governing body of each district consists of three elected supervisors and two appointed by the state commission. The districts may require contributions from benefited landowners and may accept federal and state contributions. Districts may borrow money subject to the approval of the state commissioner of agriculture.

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 issue revenue bonds.

Solid waste authorities created by a single county or municipality are not counted as separate governments for Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Tennessee Central Economic Authority

This authority was created by special act to serve Macon, Smith, Sumner, and Wilson Counties and the municipality of Hartsville-Trousdale. The authority is governed by a board of directors consisting of the mayor of each county in the region or their designated appointee, one member appointed by the speaker of the state House of Representatives, and one member appointed by the speaker of the state Senate. The authority may issue revenue bonds and general obligation bonds in conjunction with the state of Tennessee.

Utility Districts

Utility districts may be created to serve the territory of one or multiple counties subject to county approval. Existing districts may file petitions to redefine the incorporated boundaries. 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. 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 issue revenue bonds.

Watershed Districts

Watershed districts are established by the state Soil and Water Conservation Commission upon petition of landowners and after a local referendum. An elected or appointed board of directors governs each district. Watershed districts may set special assessments and issue revenue bonds. Ad valorem tax levies may be made only by special act of the general assembly.

Water and Wastewater Treatment Authorities

These authorities are established by resolution of the governing body of any city, metropolitan government, or county government after a 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 (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Tennessee that have certain characteristics of governmental units but are classified in Census Bureau 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 in the sections that follow (refer to the "Public School Systems" section 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 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 19-member board, including 12 members appointed by the governor, one member appointed by the speaker of the state Senate, one member appointed by the speaker of the state House, 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 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.

Tennessee Technology Development Corporation (state)—Created by a 1997 law, this corporation assists in developing a technology-based economy in the state. The corporation is governed by a 24-member board of directors, including 21 members (representing both the private and public sectors) appointed by the governor and leaders of the general assembly; the commissioner of the state Department 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.

Other examples include:

State[1]

Chickasaw Basin Authority

Community service agencies

Development districts

Local neighborhood development corporations

Regional library boards

Tennessee Industrial Development Authority

Tennessee Local Development Authority

Tennessee Student Assistance Corporation

West Tennessee River Basin Authority

County[2]

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

Health, educational, and housing facility corporations

Land banks

Metropolitan hospital authorities

Metropolitan libraries

Parking authorities

Public building authorities

Regional jail authorities

Regional megasite authorities

Solid waste authorities (single county)

Sports authorities

Tourism development zones

Transit authorities

Water and wastewater authorities (single county)

Municipal

Border region retail tourism development districts

Central business improvement districts

Emergency communications districts

Fire districts (metropolitan governments)

General service districts

Health, educational, and housing facility corporations

Inner city redevelopment districts

Land banks

Megasite Authority of West Tennessee

Metropolitan celebration authorities

Metropolitan government port authorities (Nashville-Davidson)

Metropolitan hospital authorities

Municipal airports

Municipal electric distribution agencies

Municipal energy authorities

Municipal industrial development corporations and boards

Municipal libraries

Parking authorities

Public building authorities

Regional megasite authorities

Solid waste authorities (single municipality)

Special service districts (Hartsville-Trousdale)

Sports authorities

Tourism development zones

Transit authorities

Urban service districts (Davidson, Moore, and Trousdale)

Water and wastewater authorities (single municipality)

Joint City-County

City-county airports

Memphis-Shelby County Convention Center Commission

Memphis-Shelby County Harbor and Port Commission

Public building authorities

Regional megasite authorities

Transit authorities (joint)

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

ENDNOTES

[1] The law authorizing Tennessee Industrial Finance Corporation was repealed in 2013.

[2] In the 2017 ISD, the Cumberland Regional Business and Agribusiness Marketing Authority was classified as county dependent agencies.

TEXAS

COUNTY GOVERNMENTS

The entire area of the state of Texas is encompassed by county governments. The county governing body is called the commissioners court.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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.

Texas law sets population minimum and maximums and territorial density requirements for incorporation for each of the three types of municipalities. The minimum population required for incorporation is 600 for Type A municipalities and 201 for Type B or C municipalities. 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. Municipalities with populations of 5,000 or more may adopt home-rule charters.

Township Governments

Texas has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Texas are counted as separate governments in U.S. Census Bureau statistics:

- Independent school districts.
- Common school districts.
- Independent school district junior college districts.
- Union, county, or joint county junior college districts.

Independent school districts are governed by elected boards of trustees. The districts may levy local school taxes and issue bonds.

In 1995, authorizing legislation for common school districts, municipal school districts, rural high school districts, industrial training school districts, and rehabilitation districts for disabled students was repealed. No new districts may be formed; however, existing districts are allowed to continue under the former laws.

Independent school district junior college districts may be established upon voter petition to an independent school district, state approval, and ratifying referendum. The school district may create a separate board. These districts may levy maintenance and bond taxes and issue bonds. The voters must approve the power to levy ad valorem taxes. These districts are commonly known as community college districts. A junior college district administered directly by an independent school district is classified as an activity of the school district and not counted as a separate government in Census Bureau statistics.

Union junior college districts may be established by two or more contiguous independent school districts or common school districts. A county junior college district may be established by any county meeting requirements for population and taxable property valuation. A joint-county junior college district may be established by two or more contiguous counties meeting the same criteria. For all districts, establishment requires voter petition, state approval, and ratifying referendum. Each district is governed by an elected board of trustees. Upon voter approval, the districts may levy ad valorem taxes and issue bonds payable from ad valorem taxes or fees. These districts are commonly known as community college districts.

Dependent Public School Systems

Charter schools in Texas run by public entities are classified as dependent school systems. The following systems were active for the 2022 Census of Governments:

Systems dependent on county, municipal, or school district governments:

- Westlake Academy.
- Richland Collegiate High School.
- Excel Academy.
- Academy for Academic Excellence.

Systems dependent on the state government:

- Stephen F Austin State University Charter School.
- Sam Houston State University Charter School.
- University of Texas Elementary Charter School.
- University of University Elementary Charter School.
- UT Tyler University Academy.

- UTPB STEM Academy.

Other charter schools in Texas are classified as private entities and are, therefore, out of scope for Census Bureau statistics.

Other Educational Activities

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. These centers are not counted as separate governments in Census Bureau statistics.

Higher education facilities authorities, which finance student loans and construction of higher education facilities, are listed in the "Subordinate Agencies and Areas" section.

SPECIAL DISTRICT GOVERNMENTS

Texas statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in Census Bureau statistics. These are discussed in detail below.

Advanced Transportation Districts

These districts fund a variety of transportation projects. A general law allows municipalities with populations of 1.3 million or more to create an advanced transportation district with voter approval. Other municipalities and the unincorporated part of the county may join. An appointed board of directors governs each district. The districts may levy a sales and use tax upon voter approval. The city of San Antonio created an advanced transportation district under this law.

Agricultural Development Districts

No agricultural development districts were reported in operation as of June 30, 2022.

Conservation and Reclamation Districts

Conservation and reclamation districts may be established under either general or special laws. Under general law, such districts are created by the county commissioners (or by the Texas Commission on Environmental Quality if the district serves two or more counties) upon petition of landowners after a hearing and, in some instances, a 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, a state agency, or local officials or elected by the voters as specified in the authorizing legislation for each district.

Revenue for conservation and reclamation districts mainly comes 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

For river authorities established under laws authorizing conservation and reclamation districts, refer to the "River Authorities" section.

Coordinated County Transportation Authorities

These authorities may only be established in a county adjacent to a county with a population of more than one million. Authorities may be created by the commissioners court of a county upon adoption of a resolution or order or upon petition of voters and after a public hearing. After the creating resolution and hearing, an interim executive committee (appointed by the commissioners court and certain municipalities) is created. The committee is responsible for developing a service plan and a proposed tax rate for the authority. An authority is officially established after the commissioners court of the county and the governing bodies of certain municipalities approve the tax rate and service plan and after a confirmation election. Each authority is governed by an appointed board of directors. An authority may impose fares, tolls, charges, and rents and may issue bonds. Bonds secured by a sales and use tax require voter approval. An authority may, upon voter approval, levy a tax.

County Development Districts

These districts promote and develop projects to attract tourists. The districts may be created by the commissioners court of a county with a population of 400,000 or less upon petition of land owners followed by a public hearing and confirmation election. 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

These districts may include all or part of any municipality. The districts are established by the county commissioners court upon petition of landowners after a hearing. An elected board of directors administers each district.

With voter approval, the districts may levy taxes and issue bonds. In addition, many drainage districts have been created by special acts.

Drainage districts that are governed by the county commissioners ex officio are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Edwards Aquifer Authority

This authority was created by special act under constitutional provisions applicable to conservation and reclamation districts. It 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, set limits on total pumping from wells, reduce aquifer water use, and implement comprehensive regional planning for water conservation and future water supply. Composed of 15 elected directors and two appointed nonvoting directors, the board may assess user fees and, subject to approval of the attorney general and Texas Commission on Environmental Quality, may issue revenue bonds.

Emergency Communications Districts

These districts provide county-wide 911 services and are established upon voter approval. Each district is governed by an appointed board of managers that represents the county commissioners court and the municipalities, volunteer fire departments, and principal service supplier in the district. The districts may impose 911 service fees and, with approval of the attorney general, issue bonds.

Regional emergency communications districts may be created in any state planning region composed of counties and municipalities that operate a 911 system solely through a regional planning commission and have a population greater than 1.5 million.

Emergency Services Districts

These districts provide fire protection services and other emergency services. The districts are established by the county commissioners court upon petition of landowners to the county judge and after a hearing and referendum. Districts that contain territory in a municipality must receive approval from the municipality's governing body prior to a district's creation. A board of five commissioners appointed by the county commissioners court governs each single-county district. An elected board of commissioners governs certain single-county districts and also each multicounty district. The districts may levy ad valorem taxes authorized at the creating election and sales and use taxes subject to a referendum. Upon voter approval, districts may issue bonds and impose a property tax to fund the bonds. Districts may charge fees for services.

Certain emergency service districts are located wholly in a county that borders the United Mexican States (Mexico), have a population of more than 800,000, and have a board of emergency services commissioners appointed by the commissioner's court. For these districts, the law restricts the powers of the board, which include requiring final budget approval by the commissioners court and allowing the commissioners court to establish policies and procedures that the board must observe.

Fire Control and Prevention and Emergency Medical Services Districts

These districts may serve all or part of a municipality and are created by the governing body of a municipality with a population of at least 25,000 and not more than 550,000, or a municipality with a population of more than 1.9 million. A fire control, prevention, and emergency medical services district can also be created if the population is at least 5,000 and not more than 25,000 and located in a county that has a population of at least 750,000 in which all or part of a municipality with a population of 1,000,000 or more is located and is adjacent to a county with a population of 2,000,000 or more. A governing body of a municipality may also propose the creation of these districts if the municipality is in the extraterritorial jurisdiction of another municipality that has a population of 200,000 or more and both are in a county with a population of less than 300,000 located on the international border. Finally, a district can also be created by a municipality with a population of 19,000 or more and less than 60,000 and contains a branch campus of North Central Texas College. Voter approval is required for the creation of a district. Each district is governed by a board of directors appointed by the governing body of the municipality or by the mayor for municipalities with a population of more than 1.9 million. Each district may levy a sales and use tax, with voter approval.

Districts governed by the municipality, ex officio, are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Freight Rail Districts

These districts provide freight rail and related facilities. The districts may be authorized by the creating governments to provide intermunicipal commuter rail. These districts may be created by a county with a population of 3.3 million or more and its most populous municipality by concurrent order or ordinance. Adjacent counties may participate in the creation of a district. Each district is governed by a board of directors whose composition and manner of appointment is specified by the creating order or ordinance. The Texas Transportation Commission may

appoint a representative. The districts may impose fees and make contracts for services.

Fresh Water Supply Districts

These districts may be created upon landowner petition to the county commissioners court after a public hearing and referendum. The districts are governed by an elected board of supervisors. The districts may set rates and charges. With voter approval, the districts may issue revenue bonds and levy an operation and maintenance tax. The districts are required to levy property taxes to pay for bond issues. In addition, many fresh water supply districts have been created by special acts.

Groundwater Conservation Districts

Districts may include all or part of one or more counties or municipalities. A district may be created upon petition of landowners to the Texas Commission on Environmental Quality and after a referendum. Some districts may require a public hearing of notice to the Texas Water Development Board prior to creation. Each district is governed by an elected board of directors. With voter approval, the districts may levy maintenance taxes and issue bonds. The districts may set fees for the sale of water. In addition, many groundwater conservation districts have been created by special acts. These districts may be known as subsidence districts, watershed authorities, and various other names.

Health Service Districts

These districts are joint powers agreements of a county or hospital district and one or more other counties or hospital districts. The creating governments must issue concurrent orders and execute a contract. Each district is governed by a board of directors appointed by the county judges and participating governments based on population. The districts may issue revenue bonds and receive revenue from each county or hospital district that contracts with the district. A district may charge fees in some cases.

Hospital Districts and Authorities

Texas statutes authorize the following types of districts, which are counted as separate governments in Census Bureau statistics, to operate and maintain hospitals:

- Hospital authorities—1957 law.
- Hospital authorities—1963 law.
- Hospital districts—1957 law.
- Hospital districts—1989 law.

Under a 1957 law, hospital authorities are established by ordinance of one or more cities. A board of directors appointed by the city governing body or bodies governs each authority. The authorities may fix charges and issue revenue bonds. Voters may petition for a referendum on bond issues.

Under a 1963 law, hospital authorities are established by resolution of the county's commissioners court of a county. Each authority is governed by an appointed board of directors whose composition and manner of appointment may be specified in the authorizing resolution. If the board is not described in the resolution, the commissioners court appoints its members. The authority may fix rates and charges for services and facilities and, upon voter approval of the resolution, may issue revenue bonds.

Under a 1957 general law, hospital districts may be created in counties with a population fewer than 75,000 and that meet assessed valuation requirements. The county commissioners court may create a district upon landowner petition and after a hearing and upon voter approval. An elected board of trustees governs each district. The districts may set and collect charges. The districts may, upon voter approval, levy ad valorem taxes. Upon voter approval, the districts may issue bonds.

Under a 1989 general law, hospital districts may be created upon voter petition to the county judge and after public hearing and referendum. A popularly elected board of directors governs each district. The districts may fix service charges and issue revenue bonds. With voter approval, the districts may issue general obligation bonds and levy ad valorem taxes and sales and use 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.

Hospital districts created under other laws are not counted as separate governments in Census Bureau statistics. Health facilities development corporations created by a hospital district are also not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section.)

Housing Authorities

Texas laws authorize three types of housing authorities—county, municipal, and regional. On its own motion or upon voter petition, the governing body of a city may issue a resolution of need and establish a municipal housing authority. 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, the commissioners courts of two or more contiguous counties may establish a regional housing authority upon resolution of need and after a public hearing. The commissioners of the county housing authorities must pass a resolution and transfer rights and obligations to the

newly formed regional district. The presiding officer of the governing body of the municipality appoints the municipal housing authority commissioners and the commissioners court appoints 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. The corporations are established by resolution upon application for incorporation to the county or city governing body by three or more residents of each sponsoring local government. After the articles of incorporation are filed, the secretary of state delivers a certificate of incorporation officially creating a corporation. A board of directors governs each corporation and members 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Houston Ship Channel Security District

This district was created by the commissioners court of a county that has a population of 3.3 million or more and possesses a ship channel (Harris County). The county created the district upon petition of the owners of facilities in the proposed district and after a public hearing. The district is governed by a board of directors with members appointed by the county, one member representing the municipalities in the district, and the executive director of the port authority in the district serving ex officio. The district may impose assessments on the facilities in the district after a hearing.

Intermunicipal Commuter Rail Districts

These districts may be created by joint resolutions of two municipalities with populations exceeding 450,000 each and within 100 miles of each other and the governing body of the applicable counties. Each district is governed by a board of directors appointed by state, regional, and local public agencies. The districts may set fees, levy sales and use taxes, and issue revenue bonds.

Irrigation Districts

Irrigation districts may include all or part of one or more counties, including any town, village, or municipal corporation, and do not have to be contiguous. These districts may be created upon landowner petition and after a public hearing and confirmation election. Creation of a district is approved by the county commissioners court if the district covers a single county or by the Texas Commission on Environmental Quality if the district covers more than one county. Each district is governed by a board of directors that may be appointed or elected. Districts may set water charges and impose assessments and, upon voter approval, may issue bonds. Districts may levy taxes on an ad valorem or benefit basis. In addition, many irrigation districts have been created by special acts.

Levee Improvement Districts

These districts are established by the county commissioners court upon petition of landowners and after a 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 a referendum. The districts may arrange for contributions from landowners. Districts may levy taxes on an ad valorem basis and may levy taxes on a benefit basis. In addition, many levee districts have been created by special acts.

Library Districts

These districts are established by the county commissioners court upon voter petition subject to a hearing and referendum. Each district is governed by an elected board of trustees. A district may fix fees and charges for services and, upon voter approval, may levy a sales and use tax.

Local Mental Health Authorities

These authorities may be established by two or more local governments pursuant to the health and safety general law under the Interlocal Cooperation Act. They assemble networks of service providers. A board of trustees appointed by the participating governments governs each authority. The authorities may fix fees and charges.

Matagorda County-Palacios Seawall Commission

This commission was authorized by a 1983 special act and established by resolutions of Matagorda County and the city of Palacios. In addition to maintaining seawalls, the commission may construct and maintain recreational facilities adjacent to the seawalls. It is appointed by the participating county and city. The commission may levy ad valorem taxes and issue bonds.

Metropolitan Rapid Transit Authorities

Municipalities with a population of more than 60,000 and located in a metropolitan area with a principal municipality of more than 1.9 million residents may create a metropolitan rapid transit authority. Establishment of an authority is initiated by resolution of the governing body of a municipality on its own accord or upon voter petition and creation requires a public hearing and a referendum. The governing body is appointed by member governments and the size of the board varies with population. With voter approval, the districts may levy any kind of tax except an ad valorem property tax. Districts may also

impose rates, fares, tolls, rents, or other charges. Districts may issue revenue bonds. The population requirements were smaller under earlier versions of this law.

Multi-Jurisdictional Library Districts

These districts are created by resolution of a lead county or municipality and resolutions of participating counties and municipalities. Each district is governed by a board of trustees. The lead government appoints four trustees, and the governing body of the most populous county appoints three trustees. If the most populous county is also the lead government, then the governing body of its most populous municipality appoints three trustees. With voter approval, a district may set sales taxes and ad valorem taxes. Districts may set fees and issue bonds with the lead government's consent. A referendum is required if the bonds are to be payable from taxes.

Municipal Power Agencies

These agencies are established to provide for the generation, transmission, and distribution of electric power. They 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 agencies may issue revenue bonds and enter into contracts for the sale or exchange of energy. Agencies may establish and maintain rates and charges.

Municipal Utility Districts

These districts may include all or part of one or more counties; the geographical area need not be contiguous. These districts provide storm and floodwater control, reclamation, irrigation, drainage, conservation, inland and coastal navigation, and water supply protection. Districts may own and operate solid waste collection and disposal systems, engage in road projects, and may provide street lighting or security lighting. All districts may be created upon landowner petition to the Texas Commission on Environmental Quality and with approval of participating municipalities and county commissioners court where a proposed district is located outside the corporate limits of a municipality and after a public hearing. The districts are governed by a board of directors. The districts may set fees and charges. With voter approval, the districts may levy an operation and maintenance tax. With voter approval, the districts may issue revenue bonds. The districts are required to levy ad valorem taxes to fund the bonds.

Any water improvement district, water control and improvement district, fresh water supply district, levee improvement district, irrigation district, or any other conservation and reclamation district created under Article XVI, Section 59 of the Texas Constitution may convert to a municipal utility district that operates under this chapter. In addition, many municipal utility districts have been created by special acts.

Navigation Districts

These districts may include all or parts of one or two counties. A district may be created upon landowner petition to the county commissioners court and after a public hearing and referendum. For districts located in two counties, the petition is presented to the commissioners court of the county that includes the greater part of the district. Each district is governed by a navigation board appointed by the commissioners court. For districts created pursuant to Article III, Section 52 of the state constitution, the referendum must approve a bond issue to be secured by revenue or ad valorem taxes. For districts created pursuant to Article XVI, Section 59 of the state constitution, with voter approval, the districts may issue bonds and levy taxes to pay the bonds. All districts may set fees and charges and may levy maintenance taxes.

In addition, the Aransas County Navigation District, Port Freeport, Calhoun Port Authority, Cypress Valley Navigation DIstrict, Victoria County Navigation District, Port of Houston Authority, and Matagorda County Navigation District 1 were created by special acts.

These districts may be created by the county commissioners court upon petition of landowners and after a public hearing and landowner referendum. An elected board of directors administers each district. The districts may levy an annual uniform assessment on land within the district.

Public Health Districts

These districts are created by cooperative agreements between two or more local governments pursuant to health and safety general law. 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.

Public Utility Agencies

These agencies are formed to provide water and sewer services by concurrent and identical ordinances of two or more counties, municipalities, and/or special districts and may be subject to referendum upon voter petition. The agencies are governed by a board appointed by member governments and specific composition is set forth in the concurrent ordinances. They may charge fees for services and issue revenue bonds.

Regional Districts

Districts to provide regional water supply, sewer, drainage, and municipal solid waste disposal may be created in counties with a population of at least 3.3 million or bordering a county with a population of at least 3.3 million. Districts may be created upon petition to the Texas Commission on Environmental Quality by either municipal districts, landowners, the commissioners court of one or more counties, or the governing body of a city in the proposed district and after a confirmation election and municipal consent in applicable cases. Each district is governed by an elected board of directors. The districts may set rates for water and, with voter approval, issue bonds.

Regional Mobility Authorities

These authorities may finance, maintain, and operate transportation projects including turnpikes, rail, ferries, airports, transit system, public utility facilities, and related structures. Authorities may enter into agreements with other governments to plan, construct, and operate transportation projects. The state may create authorities upon request of the commissioners courts of one or more counties. A municipality with a population of 105,000 or more bordering the United Mexican States (Mexico) also may request the creation of an authority. A municipality with a population of 5,000 or fewer and possessing a ferry system may request the creation of an authority. Each authority is governed by a board of directors appointed by the governing bodies of the participating governments. The authorities may issue revenue bonds with the approval of the attorney general and set fares, fees, rents, and tolls.

Regional Tollway Authorities

These authorities may be created by two or more contiguous counties provided one county has a population of more than 300,000. The state Transportation Commission must approve the creations, unless one of the counties has a population of two million or more. Each authority is governed by a board of directors appointed by the commissioners courts of the participating counties. In addition, the governor appoints one director. The authorities may issue revenue bonds with the approval of the attorney general and set and collect tolls and rents. This law authorized the North Texas Tollway Authority.

Regional Transportation Authorities

These authorities serve metropolitan areas. The creation of an authority is initiated by voter petition or by motion of a county or city governing body; a public hearing and referendum are required. Each authority is governed by an executive committee appointed by subregional boards. The subregional boards are appointed by the governing bodies of participating governments. Authorities may charge rates, fares, and fees. With voter approval, the authorities may issue revenue bonds and levy sales and use taxes.

River Authorities (Special Acts)

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 of each authority. River authorities may encompass one or more counties. The board of directors may be appointed or designated in whole or in part by the governor; appointed by the Texas Commission on Environmental Quality; elected by the voters; or appointed by member governments. All river authorities may impose rates and charges, and some may issue bonds.

Riverbend Water Resources District

This district was created by special act. It serves the counties of Bowie, Cass and Red River, and the cities of Annona, Atlanta, Avery, DeKalb, Hooks, Leary, Maud, Nash, New Boston, Redwater, Texarkana, and Wake Village. It also serves Central Bowie County Water Supply Corporation, Oak Grove Water Supply Corporation, and TexAmericas Center. Other counties, municipalities, and political subdivisions may join this district. The board of directors is composed of five qualified voters who are residents of the district, not otherwise serving as an elected official or as an employee of a Riverbend member, selected by the local governing bodies of the Riverbend members as provided by law. These appointed directors represent the member entities on a variety of water-related issues. The district may issue revenue bonds and set rates, charges, fees, and rentals.

Rural Rail Transportation Districts

These districts finance and operate rural rail facilities. They may be created in any county where a failed rail line is located or where a rail line that carries 3 million gross tons or less per mile a year. These districts are established by concurrent order of the commissioners courts of a single county or of two or more contiguous counties. A board of directors appointed by the commissioners courts of the counties served governs each district. The districts may fix fares and rents and issue revenue bonds.

Rural and Urban Transportation Districts

These districts provide passenger transportation in rural or urban areas with a population of more than 50,000 but fewer than 200,000. The districts may be created upon a finding of need by member counties and municipalities during a public transportation conference and followed by a public hearing. They are governed by a board appointed

by the county and municipal governing bodies representing their members. Districts contract with the state for funding.

Soil and Water Conservation Districts

These districts are created by the Texas State Soil and Water Conservation Board upon petition of eligible voters (people who are landowners and residents and also family farm corporations) and after a hearing and referendum. An elected board of directors governs each district. The districts may issue debt and require contributions.

Special Utility Districts—1983 Law

These districts provide water and sewer systems, irrigation, fire protection, and solid waste collection. Districts may include any part or all of one or more counties including all or part of any cities and other public agencies. The districts are created upon petition of a water supply or sewer service corporation to the Texas Commission on Environmental Quality for conversion to a public district and, if necessary, after a public hearing. An elected board of directors governs each district. The districts may fix fees and charges and issue bonds. In addition, many special utility districts have been created by special acts.

Sports and Community Venue Districts

These districts may be created by order of any county, municipality, or combination of these with voter approval. Each district is governed by a board of directors appointed by the member governments. The districts may issue bonds and, with voter approval, may levy taxes. A resolution authorizing a project, including financing methods, must be approved at an election.

Sports Facility Districts

These districts may be created by order of the county commissioners court. An appointed board of five commissioners governs each district: two 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, with the approval of the attorney general, issue revenue bonds.

Texas Electric Utility System Restoration Corporation

The authority is to make available a lower-cost, supplemental financing mechanism to allow an electric utility operating solely outside of the authority to obtain timely recovery of system restoration costs through securitization and the issuance of transition bonds or system restoration bonds by an issuer other than the electric utility or an affiliated special purpose entity.

Underground Water Conservation Districts

The general law authorizing these districts has been repealed; however, those in existence at the time may continue. In addition, many underground water conservation districts have been created by special acts.

Upper Sabine Valley Solid Waste Management District

This district was created by special act. The district serves the counties of Rains, Upshur, and Wood and the portion of Smith County that is north of Interstate Highway 20. The district is governed by a board of directors appointed by the commissioners courts of the member counties. The district may impose ad valorem taxes and, with voter approval, may issue bonds. The district may charge fees for services.

Water Control and Improvement Districts

These districts may include all or part of one or more counties and may include any political subdivision of the state; the geographical area need not be contiguous. The districts may provide water supply, sewerage systems, irrigation, flood control, drainage, electric light and power, and navigation. Additionally, districts may finance, maintain, and develop recreational facilities. The districts may be created upon landowner petition to the county commissioners court for a single-county district or to the Texas Commission on Environmental Quality for multicounty districts, followed by a hearing and referendum. A district is governed by an elected or appointed board of directors. The districts may set fees, charges, rentals, deposits, and assessments. With voter approval, the districts may levy an operation and maintenance tax. With voter approval, the districts may issue revenue bonds and levy benefit basis taxes to pay the bonds. A district may make payments under a contract from taxes other than operation and maintenance taxes after voters have approved the provisions of the contract.

A water improvement district, levee improvement district, irrigation district, or conservation and reclamation district may be converted to a water control and improvement district. In addition, many water control and improvement districts have been created by special acts.

Water Improvement Districts

These districts may be created by order of the commissioners court of a county upon landowner petition and after a public hearing and referendum. Multicounty districts composed of land in two or more counties may also be created by this process. Each district is governed by an elected or, in some cases, appointed board of directors. The districts may set fees, rentals, and charges, and may levy an operation and maintenance assessment. Districts may levy benefited ad valorem taxes with voter approval. They may issue bonds with voter and attorney general

approval. A district may supply water to areas outside the district for an annual rate. In addition, many water improvement districts have been created by special acts.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Texas that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Health facilities development corporations (county, municipal, or hospital district)—These corporations finance health care facilities. They 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 on behalf of the sponsoring government.

Higher education facility authority for private schools (municipal or town)—These authorities finance higher education for private schools. The authorities are created upon ordinance by the governing bodies of one or more municipalities or towns. A board of directors appointed by the governing bodies of the participating municipalities governs each authority. Authorities may issue revenue bonds; however, voters may petition for a referendum.

Higher education facility authorities for public schools (city or town)—These authorities finance higher education facilities for public schools. They are established by ordinance of the governing bodies of one or more cities or towns. Authorities are governed by a board of directors that is appointed by the governing bodies of participating municipalities. Authorities may issue revenue bonds; however, voters may petition for referendum. They may charge rates or set leases for the use of facilities.

Higher education loan authorities (city or town)—These authorities are established by ordinance of one or more cities or towns. A board of directors appointed by the governing bodies of the participating municipalities governs each authority. Authorities may issue revenue bonds with the approval of the attorney general.

Hospital districts in counties of at least 190,000 in population (county)—These districts provide medical aid and hospital care to indigent persons. Districts may be established by the executive commissioners court separately or jointly with a municipality, on its own motion, or upon the petition of property owners and after an election. A board of hospital managers appointed by the executive commissioner court governs each district. For some districts, the governing body of the largest municipality may also appoint board members. With voter approval, the executive commissioners court may issue bonds on behalf of the district. The county may levy taxes to fund bond issues and certificates of obligation. The district may levy an ad valorem tax authorized during creating election.

Industrial development corporations (state, county, municipal, or special district)—These corporations are authorized to provide facilities for industries. They are established upon application by three or more people to the governing body of a county, city, or 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.

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 ten directors appointed by the governor with consent of the state Senate and the state Comptroller of Public Accounts ex officio. The corporation may fix charges in connection with its loans.

Texas Public Finance Authority (state)—This authority was created by act of the legislature to finance state buildings. A board of directors appointed by the governor with the consent of the state 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. Four to six members of the state Water Development Board govern the authority in an ex officio capacity. The authority may receive interest from bonds acquired and, with the approval of state officials making up the bond review board, may issue revenue bonds.

Urban renewal agencies (municipal)—These agencies may be established by the governing body of a municipality on its own motion or upon petition of voters after local referendum. A board of commissioners appointed by the mayor with the approval of the city council governs each agency. An urban renewal agency may issue revenue bonds. The sponsoring city may issue general obligation bonds and may levy taxes for urban renewal with the approval of the voters.

State

Agricultural Finance Authority

Texas Economic Development Corporation

Texas State Railroad Authority

Veterans' Land Board

County

Boards of park commissioners

Conservation and reclamation districts governed by county commissioners (special acts)

County assistance districts

County building authorities

County emergency service districts (El Paso County)

County hospital board of managers

County mass transit authorities

County public improvement districts (special acts)

Crime control and prevention districts (county)

Drainage districts governed by county commissioners

Galveston County Road District 1

Harris County Flood Control District

Harris County Toll Road Authority

Health care funding districts

Hood County Hospital District

Hospital districts governed by county commissioners (1957 optional law)

Housing finance corporations (single county)

Joint boards of park commissioners

Joint city-county hospital boards controlled by county

Lubbock County Hospital District

Mosquito control districts

Nonprofit airport facility financing corporations (county)

Park and recreation districts (counties with river frontage on both the Comal and Guadalupe Rivers)

Road districts

Road utility districts (county)

Tyler County Hospital District

Zoological operation and maintenance boards

Municipal

Arts and entertainment districts

Crime control and prevention districts (municipal)

Dallas-Fort Worth Regional Airport Board

Defense base development authorities

Fire control and prevention and emergency medical services districts (ex officio)

Homestead preservation districts and reinvestment zones

Housing finance corporations (single municipality)

Joint city-county hospital boards controlled by municipality

Land banks

La Porte Area Water Authority

Laredo (City) Port of Entry Authority

Municipal civic center authorities

Municipal development districts

Municipal management districts (special acts)

Municipal parking authorities

Municipal public improvement districts (special acts)

Nonprofit airport facility financing corporations (municipal)

Park board of trustees

Port improvements and facilities board of trustees

Road utility districts (municipal)

Joint City-County

City-county health units

Joint airport boards

Joint municipal-county hospital board of managers

Joint municipal-county museum board of managers

Recreational and cultural facilities boards

Lubbock Reese Redevelopment Authority

Other

Pollution control districts created within the Gulf Coast Waste Disposal Authority are administered by the authority and are classified as dependent activities of the authority. The Gulf Coast Waste Disposal Authority, in turn, is organized as a conservation and reclamation district under Texas law and is classified as a special district government in Census Bureau statistics.

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

ENDNOTE

[1] University of Houston Charter School is permanently closed effective July 31, 2021.

UTAH

COUNTY GOVERNMENTS

The entire area of the state of Utah is divided into county governments. The governing board is either the board of county commissioners or the county council. Counties operating under general law are divided into the following classes based on their population:

- First class—1,000,000 or more inhabitants.
- Second class—175,000 to 999,999 inhabitants.
- Third class—40,000 to 174,999 inhabitants.
- Fourth class—11,000 to 30,999 inhabitants.
- Fifth class—4,000 to 10,999 inhabitants.
- Sixth class—fewer than 4,000 inhabitants.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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 inhabitants.
- Fourth class—10,000 to 29,999 inhabitants.
- Fifth class—1,000 to 9,999 inhabitants.
- Town—fewer than 1,000 inhabitants.

The minimum population requirement for incorporation is 100. The state constitution permits municipalities to adopt home-rule charters.

Several metro townships were established in Salt Lake County after a referendum in 2015, which are classified as municipal type governments in U.S. Census Bureau statistics. They are governed by a five-member council, one of whom is a mayor. Metro township governments, which are included in municipal service districts, have limited duties and taxing powers.

The following classes, based on population size, apply to metro township municipal governments:

- First class—1,000 inhabitants or more.
- Second class—fewer than 1,000 inhabitants.

Township Governments

Utah has no township governments. The metro townships in Utah are classified as municipal governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

All school districts in Utah are independent districts and all offer both elementary and high school education. In general, school districts using the former designation of "city school districts" serve the corporate area of municipalities and districts using the former designation of "county school districts" serve a county area. Some county areas have more than one school district. The Park City School District is an exception and serves an area larger than the incorporated area of Park City.

An elected board of education governs each school district. School districts may levy ad valorem taxes and, subject to a referendum, issue bonds.

Dependent Public School Systems

Utah has no dependent public school systems.

Other Educational Activities

Four regional service centers are authorized by administrative rules to service small and rural districts and 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 separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Utah statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments. These are discussed in detail in the sections that follow.

Basic Local Districts

Basic local districts may provide for operation of airports, health care, libraries, parks, street lighting, roads, law enforcement, utilities, and other functions. The districts may include municipalities and unincorporated areas of counties. The districts are created upon landowner or voter petition or upon the initiation of a county or an existing basic local district or special district. A public hearing is required to address the creation. Each county and municipality included in the district must pass a resolution. A referendum may be required. Each district is governed by a board of trustees that is appointed or elected as specified in the petition or resolution. If elected,

the election may be limited to property owners if certain requirements are met. The districts may impose fees; levy ad valorem taxes and special assessments; and issue revenue bonds, and, with voter approval, general obligation bonds. No new basic local districts may be created after May 12, 2020.

Cemetery Maintenance Districts

Cemetery maintenance districts are established in the same manner as a basic local district; however, these districts may not be created in a city of the first or second class. The districts are governed by a board of trustees. If the district is wholly within the boundaries of a municipality, then the governing body of the municipality appoints the trustees. Otherwise, the governing body of the county appoints the trustees. The districts may impose fees; levy ad valorem taxes and special assessments; and issue revenue bonds, and, with voter approval, general obligation bonds.

Conservation Districts

Conservation districts are created by the state conservation commission, upon petition of landowners and after a public hearing. Each district is governed by a board of supervisors elected by voters and owners of private agricultural land in the district. The districts may borrow money and may accept funds from federal, state, local government, and private sources.

Drainage Districts

Drainage districts were created upon landowner petition by the county commissioners or by the governing body of a municipality if the proposed district was within the municipality. Originally, the governing board of trustees was appointed by the establishing government. Present law requires that each district is governed by a board of trustees appointed by the governing body(ies) of the county(ies) in which the district in located. The districts may impose fees, levy benefit taxes, and issue bonds upon voter approval. No new drainage districts may be formed after 2007.

Fire Protection Districts

Fire protection districts were established by the county board of commissioners upon petition of landowners and after a hearing. A referendum on the establishment of these districts was optional. The board of trustees may be elected or appointed. The districts may impose fees, levy ad valorem taxes, and, subject to voter approval, may issue bonds. No new fire protection districts may be formed after 2007.

Fire protection districts that consist of the entire area of the county excluding any first and second class cities are administered by the county legislative body. These districts are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Greater Salt Lake Municipal Services District

The Greater Salt Lake Municipal Services District was created in Salt Lake County to provide various services to participating metro townships and unincorporated area of the county, including planning, street maintenance, and justice courts. The district is governed by a board of trustees composed of representatives from the participating metro townships and Salt Lake County council. The district is funded by use and sales taxes or other revenue from the participating metro townships. The district may issue revenue bonds and, with voter approval, general obligation bonds.

Housing Authorities

A municipal or county governing body may establish a housing authority by resolution, upon 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.

Similar provisions apply to American Indian housing authorities formed under state statutes.

Improvement Districts

Improvement districts may provide utilities including sewage treatment, storm and floodwater control, water supply, electric power, or natural or manufactured gas supply. These districts are established in the same manner as a basic local district. Each district is governed by a board of trustees that may be elected, appointed, or a combination depending on the area served and the services provided. The districts may impose fees; levy ad valorem taxes and special assessments; and issue revenue bonds and, with voter approval, general obligation bonds.

Improvement districts administered by the county legislative body or municipal legislative body ex officio are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Irrigation Districts

Irrigation districts may own and operate water facilities related to irrigation purposes and electric facilities for the generation of hydroelectric power. These districts are established in the same manner as a basic local district. Each district is governed by a board of trustees that is elected by property owners. The districts may impose fees; levy special assessments; and issue revenue bonds and, with voter approval, general obligation bonds.

Joint Exercise of Powers Agencies

Under the Interlocal Cooperation Act, powers may be exercised jointly by cities, towns, counties, school districts, local districts, special service districts, other political subdivisions of the state, and the state. Such an agreement may include other states, the federal government, or the American Indian tribes. The agreement may create a separate agency, which may be counted as separate governments in Census Bureau statistics. The authorizing agreement designates the organization and composition of the agency's governing board. Interlocal agencies may issue bonds.

Metropolitan Water Districts

Metropolitan water districts provide for the distribution of water for municipal, domestic, mining, irrigation, and other beneficial purposes. These districts are established in the same manner as a basic local district. Each district is governed by a board of trustees that may be elected or may be appointed by the participating municipalities. The districts may impose fees; levy ad valorem taxes and special assessments; issue revenue bonds; and, with voter approval, issue general obligation bonds.

Mosquito Abatement Districts

Mosquito abatement districts provide for the extermination of mosquitos, flies, crickets, grasshoppers, and other insects. These districts are established in the same manner as a basic local district. Each district is governed by a board of trustees appointed by the legislative bodies of each participating county and municipality. The districts may impose fees; levy ad valorem taxes and special assessments; issue revenue bonds; and, with voter approval, issue general obligation bonds. The districts may hold a referendum to request permission to impose additional taxes.

Public Transit Districts

Public transit districts are established in the same manner as a basic local district. Districts are governed by a board of trustees appointed by member counties and municipalities. For districts with a population of more than 200,000, trustees may be appointed by the house speaker, the Senate president, and the governor. The state transportation commission must appoint one of its commissioners to serve for districts representing a population of more than 200,000; for smaller districts, the commission is permitted to appoint a representative. The districts may impose fees, levy special assessments, and issue revenue bonds. With voter approval, the districts may levy ad valorem taxes and issue general obligation bonds.

Service Areas

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; street, road, sidewalk, and curb construction and maintenance; mosquito abatement; health or hospital services; and underground installation of electric utility lines. These districts are established in the same manner as a basic local district. The board of trustees may be appointed or elected as stated in the petition or resolution that initiated the process of creating the service area. The districts may impose fees; levy special assessments; issue revenue bonds; and, with voter approval, issue general obligation bonds. The levy of ad valorem taxes requires the approval of the participating county and municipal governments.

The county legislative body may serve ex officio as the board of trustees of a service area. Areas administered by the county legislative body are not counted as separate governments in Census Bureau statistics (refer to "Subordinate Agencies and Areas" section).

Water Conservancy Districts and Subdistricts

Water conservancy districts are established in the same manner as a basic local district. The governing board of trustees may be elected or appointed. The districts may impose fees; levy ad valorem taxes and special assessments; issue revenue bonds; and, with voter approval, issue general obligation bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Utah that have certain characteristics of governmental units, but that are classified as subordinate agencies of the state or local governments or as private, rather than governmental activities, and are not counted as separate governments in Census Bureau statistics.

Local building authorities (county, municipal, school district, or special district)—These authorities may be created by ordinance or resolution of a county, municipality, school district, basic local district, cemetery maintenance district, drainage district, fire protection district, improvement district, irrigation district, metropolitan water district, mosquito district, public transit district, service area, water conservancy district, or special service district. The districts are governed by the board of the creating government ex officio. The districts may issue bonds payable from lease agreements made with the creating government. Municipal building authorities created under a repealed earlier law are now governed by this law.

Special Service Districts (county and municipal)—These districts may provide one or more of the following services: water supply, sewerage, drainage, flood control,

garbage collection and disposal, health care, transportation, recreation, fire protection and emergency medical services, wildfire protection, jail facilities, street lighting, consolidated emergency dispatch, animal shelter and control, and also public facilities and services related to mitigating impacts from the mineral industries. Extended police protection may be provided in counties of the first class.

The districts may be created by resolution or ordinance of county or municipal governing bodies, upon their own initiative or upon petition of landowners or voters, and after a public hearing. Districts may serve areas outside of the creating county or municipality. The governing body of the creating county or municipality governs the district but may create an administrative control board. The creating government, acting as the district board, may fix service charges, levy property taxes and assessments, and issue bonds.

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 with the consent of the Senate, plus the executive director of the department of community and culture, the commissioner of the department of financial institutions, and the state treasurer. The agency may fix charges in connection with its loan and issue revenue bonds. Other examples include:

State

Bounty districts

Heber Valley Historic Railroad Authority

Point of the Mountain State Land Authority

Utah Charter School Finance Authority

Utah Communications Agency Network

Utah Energy Infrastructure Authority Board

Utah Higher Education Assistance Authority

Utah Lake Authority

Utah Inland Port Authority

Utah Military Installation Development Authority

Utah State Armory Board

Utah State Bonding Commission

Utah State Building Ownership Authority

County

Community reinvestment agencies (county)

Fire protection districts administered by the county legislative body

Improvement districts administered by the county legislative body

Interlocal financing authorities (also known as finance cooperatives)

Library board of directors (county)

Local boards of health

Local mental health authorities

Local substance abuse authorities

Municipal-type services districts

Public Infrastructure districts

Recreation board (county)

Service areas administered by the county legislative body

Municipal

Community reinvestment agencies (municipal)

Improvement districts administered by the county legislative body

Library board of directors (municipal)

Public Infrastructure districts

Recreation board (municipal)

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

ENDNOTES

[1] Hazardous Waste Facilities Authority was repealed in 2020.
[2] Utah State Railroad Museum Authority was repealed in 2022.

VERMONT

COUNTY GOVERNMENTS

The entire area of the state of Vermont is encompassed by county governments. 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 judges.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

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.

Gores and grants are unincorporated, often uninhabited, portions of a county that are not part of any town. Unorganized towns, grants, and gores in each county have one supervisor appointed by the governor and are not counted as separate governments in U.S. Census Bureau statistics.

Municipal Governments

The term "municipality" as defined for Census Bureau statistics on governments applies to the cities and incorporated villages in Vermont. Incorporated villages are governed by a board of trustees and cities are governed by a mayor and board of aldermen. Cities exist outside the area of any town. Villages are included in town areas.

Towns, called "municipalities" by Vermont statutes, are counted in Census Bureau statistics as township rather than municipal governments (refer to the "Town or Township Governments" section).

Town or Township Governments

Although not differing in legally authorized powers from cities and villages, governmental units in Vermont designated as towns are counted in Census Bureau 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 selectboard. Although town governments exist in each county in Vermont, they do not cover the entire area of each county.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Vermont are counted as separate governments in Census Bureau statistics:

- Town school districts.
- Incorporated school districts.
- Interstate school districts.
- Union school districts.
- Unified union school districts.
- Joint contract or consolidated districts.
- Regional technical center school districts.

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.

Incorporated school districts are created by special acts of the legislature, but with substantially uniform provisions. Officers of each district are elected as a prudential committee at the annual district meeting at which school tax levies are voted.

School districts may create interstate school districts with districts in New Hampshire or New York. These districts may be established by an article of agreement compact and after the approval of the participating states' boards of education, member school districts, and the U.S. Congress. These districts operate under similar provisions as town school districts.

Union school districts are established by vote of the two or more school districts participating in the union and with approval of the state board of education. Their boards are chosen by and from the participating districts. Fiscal requirements for a union school district are apportioned among the participating school districts, budgets must be put before voters. A union school district is called a unified union school district if it provides for the education of resident prekindergarten through grade 12 students, whether by operating a school or paying tuition for all grades.

Joint contract or consolidated districts may be formed by two or more towns or incorporated 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 in Census Bureau statistics.

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 and are not counted as separate governments in Census Bureau statistics.

Dependent Public School Systems

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 and are not counted as separate governments in Census Bureau statistics.

Schools in unorganized towns and gores are operated by officers representing the state government and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Central Vermont Public Safety Authority

The authority was established by a special act of legislation to provide fire, police, ambulance, and dispatch services to the cities of Barre and Montpelier. The authority is governed by a board of directors representing each participating city, with two directors being appointed by each city government and three other directors elected at-large by each city voters. The authority has all the powers of a union municipal district, and additionally, has a power of eminent domain and can charge members for the cost of providing public safety services.

Communications Union Districts

Two or more towns and cities may elect to form a communications union district for the delivery of communications services and the operation of a communications plant, which district shall be a body politic and corporate. Registered voters in each member municipality are eligible to vote in all district meetings, but only district member representatives are eligible to vote in meetings of the district's governing board. The governing board consists of one member from each municipality. The district may issue debt (bonds), which will be payable only out of any revenues or monies of the district.

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 with Canada was created by special act. It operates under similar provisions. All bond issues require voter approval.

Edward Farrar Utility District

This district was established by a special act of legislature to continue to provide water and sewer services to the residents of the former village of Waterbury. The district is governed by five utility commissioners elected at large. The district operates water supply and sewage system and establishes rates, charges fees for services, and can levy property taxes and issue bonds.

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 or voters and after a hearing. An elected prudential committee governs each district. The districts may, upon voter approval, levy ad valorem taxes. A number of fire districts with similar provisions were established by special acts.

Fire districts are to be distinguished from town fire districts governed by the town selectmen. Such districts are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Housing Authorities

Housing authorities may be established by resolution of the city, village, or town governing body on its own initiative. A board of commissioners appointed by the mayor in the case of a city or village, or town governing body in the case of a town, 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 a hearing and referendum. Each district is governed by three elected supervisors and two supervisors appointed by the state Natural Resources Conservation Council. The districts may require contributions from benefited landowners.

Regional Transit Districts and Mass Transportation Authorities

Two types of regional transit agencies are authorized by Vermont statute:

- Regional transit districts.
- Mass transportation authorities.

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.

Two or more cities, towns, or villages may form a mass transportation 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.

Solid Waste Management Districts

Several solid waste management districts have been established under special acts as municipal utility districts. 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 revenue from the sale of steam. These districts may issue bonds (after voter approval in the case of the Rutland County Solid Waste District).

Unified Towns and Gores of Essex County

The unified Towns and Gores of Essex County was authorized by an act of the legislature and established in 2000 to administer the Town of Averill, Avery's Gore, the Town of Ferdinand, the Town of Lewis, Warner's Grant, and Warren Gore in Essex County. The Unified Towns and Gores of Essex County is governed by an elected board of governors. The board of governors performs the functions and duties, including power to impose fees, for the area that a select board, school board, and board of civil authority perform for a municipality in the state. The board of governors may issue bonds and borrow money.

Union Municipal Districts

Union municipal districts are created to promote more efficient and economical operation of any local government service, such as solid waste management or parks and recreation. Districts may be established in two or more cities, towns, or villages after a joint municipal survey committee submits an agreement to the state attorney general specifying the nature of the district, and after a referendum of voters in participating areas. The creating agreement states the purpose of the district, the manner and the selection of its officers, and financing options. Participating governments typically finance contracted services of the districts through appropriations from a tax levy and, in some cases, after voter approval, issue bonds.

Some union municipal districts may be classified as subordinate agencies based on the provisions of the interlocal agreement (refer to the "Subordinate Agencies and Areas" section).

Vermont Public Power Supply Authority

This authority is a joint action agency established by a special act of the state legislature in 1979. 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 in the following sections are various governmental designations in Vermont that have certain characteristics of governmental units, but that are classified in Census Bureau 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 (refer to the "Public School Systems" section 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 with the advice and consent of the Senate, 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, serving ex officio. The authority may fix rentals and charges collected for use of authority facilities and may issue revenue bonds.

Vermont Housing Finance Agency (state)—This agency was formed to provide mortgage credit for low- and moderate-income housing. The governing body is a board of nine commissioners, including five commissioners appointed by the governor with the advice and consent of the Senate, plus the commissioner of financial regulation, the executive director of the Vermont Housing and Conservation Board, the state treasurer, and the secretary of commerce and community development, serving ex officio. The agency may fix charges in connection with its loans and issue revenue bonds.

Vermont Municipal Bond Bank (state)—This agency was established in 1970 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, serving ex officio, and four directors appointed by the governor with the advice and consent of the Senate. The bank may fix fees and charges for its services and, with approval of the governor and state treasurer, issue revenue bonds.

Vermont State Housing Authority (state)—This authority was established in 1968 by special act to provide assisted housing. A seven-member commission appointed by the governor with the advice and 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 State Colleges, Inc.

Vermont Student Assistance Corporation

Vermont Transportation Authority

Municipal

Conservation commissions

Local health districts

Regional planning commissions

Rural economic development infrastructure districts

Rutland Redevelopment Authority

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

COUNTY GOVERNMENTS

The entire area of the state is encompassed by county governments 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

Municipal Governments

Municipal governments in Virginia are the city and town governments, which are generally classified by population size as follows:

- Cities: 5,000 or more inhabitants.
- 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.

Townships may be created under a specific circumstance. When a county consolidates with a city or another county or combination thereof into a consolidated city, towns in the county that do not sign the consolidation agreement may continue to exist as separate townships within the consolidated city. These governments would continue to have the same officers as towns and be counted as municipal governments rather than as township governments in U.S. Census Bureau statistics. As of June 30, 2022, there were no township governments in Virginia.

Under Virginia law, any city located entirely within the boundary of any county may consolidate with that county to become a tier-city with approval of the state legislature. These governments have both the powers of a town, and additional powers as may be granted by the state legislature. As of June 30, 2022, there were no tier-city governments in Virginia.

Township Governments

Virginia has no township governments. "Townships" in Virginia are described in the "Municipal Governments" section.

PUBLIC SCHOOL SYSTEMS

School District Governments

The Eastern Virginia Medical College is the only school district government in Virginia. This college was established by special act. A board of 17 visitors governs the college, including six members appointed by the Eastern Virginia Medical College Foundation; two appointed by the state Senate Committee on Rules; three appointed by the speaker of the House of Delegates; two appointed by the governor; one appointed on a rotating basis by the cities of Chesapeake, Hampton, Newport News, Portsmouth, and Suffolk; one appointed by the city of Virginia Beach; and two appointed by the city of Norfolk. The authority may fix and collect tuition, fees and rents; receive grants and state appropriations; and issue revenue bonds.

Dependent Public School Systems

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

Systems dependent on county governments:

- County school systems.

Systems dependent on municipal governments:

- City school systems.
- Town school systems.

County, city, and town public school systems in Virginia are classified as dependent agencies of county or municipal governments and are not counted as separate school district governments in Census Bureau statistics. 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 Bureau 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 state legislature's consent, after a public hearing. In addition, two or more school boards may establish joint or regional schools with the consent of the state Board of Education's approval.

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 town 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 may be appointed by the county governing body. Voters may petition the county circuit court for a referendum to change the manner of selecting the school board, including to elect school board members.

In public school systems serving less than one county or city or all or part 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 all or part of more than one county or city.

Virginia law also recognizes separate town school districts that existed on July 1, 1978. An exception is when a town converts to an independent city, the town also becomes a school division. Town school districts are classified as dependent agencies of the town governments (because the town council appoints members of the school board and provides for the system fiscal requirements) and are not counted as separate governments in Census Bureau statistics.

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 Census Bureau statistics. 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. The schools are typically managed by a regional governing board of representatives from the participating school boards. These schools are classified as joint educational service agencies of the participating county, city, or town school systems and are not counted as separate school district governments in Census Bureau statistics.

Regional alternative education programs may be created by agreement of two or more school divisions with General Assembly approval. These programs provide education options for students who have a pending violation of school board policy; have been expelled or suspended for a long-term period; or are returning from a juvenile correctional center. These programs are not counted as separate school district governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

Virginia statutes authorize the creation of a variety of special districts or authorities that are counted as separate governments in the Census Bureau statistics. These are discussed in detail in the following sections.

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 as separate governments in Census Bureau statistics. A board appointed by the participating local governments governs each of the airport authorities, except for the Blue Ridge Airport Authority's board which 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 if all but one of the local governments withdraws.

The Tri-City Airport Authority, serving the Bristol area, is counted as a special district government in Tennessee under the "Special District Governments" section.

Airport authorities serving a single county or city and lacking fiscal or administrative autonomy are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Area Agencies on Aging Created as Joint Exercise of Powers

These agencies provide services to the aging. Local governments create them through joint exercise of powers agreements. The agencies may receive federal, state, and local funds, 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 their 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 in the states of West Virginia, Kentucky, Tennessee, or North Carolina. The governing body of Buchanan County appoints the board, which includes two members of the county governing body; 19 citizen members; and one member of the General Assembly representing Buchanan County, serving ex officio. The authority may issue bonds, and accept grants and contributions.

BVU (Bristol Virginia Utilities) Authority

This authority was created in 2010 (through an entity conversion authorized by the state legislature) to provide electric, water, sewer, and telecommunication and related services previously provided by the Bristol Virginia Utilities. The authority is governed by a nine-member board of directors consisting of four citizen appointees of Bristol; two members appointed from the Bristol City Council; one appointed by the Bristol City Council; one appointed by the Bristol Virginia Utilities Board; and one member of the Washington County Board of Supervisors. The authority may charge fees for products and services and may issue bonds.

Central Virginia Transportation Authority

This authority administers funding to improve transportation in Planning District 15 (the Richmond region). A governing board consisting of 18 members is appointed by the governor: the chief elected office of the governing body of each of the counties and cities in Planning District 15 plus six members serving in an ex officio. The authority may charge and collect tolls; levy sales and use taxes; and issue bonds.

Chesapeake Bay Bridge and Tunnel District

This district was established by special act to build, operate, and maintain the Chesapeake Bay Bridge-Tunnel. An 11-member commission governs the district, with one member from each city and county in the area appointed by the governor subject to approval by the General Assembly, plus one member of the Commonwealth Transportation Board. The district may fix tolls and fees, and may issue bonds.

Chesapeake Bay Public Access Authorities

Two authorities have been created by special act to improve public-access sites to the Chesapeake Bay. The Middle Peninsula Chesapeake Bay Public Access Authority was established in 2003 after Essex, Gloucester, King and Queen, King William, Matthews, and Middlesex Counties, and the towns of Tappahannock, Urbanna, and West Point ratified the measure. The Northern Neck Chesapeake Bay Public Access Authority was created in 2008 after Lancaster, Northumberland, and Westmoreland Counties ratified the special act. Participating governments appoint each authority's board of directors The authorities may fix and collect fees, rates, and charges, and issue bonds.

Community Development Authorities

These authorities are created upon petition of landowners and ordinance or resolution by two or more local governments after a public hearing. The number and selection of board members is specified in the articles of incorporation. The authorities provide a variety of facilities and services, and may fix and collect fees and issue bonds. They 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Eastern Shore Water Access Authority

This authority was authorized by special act. It preserves public access to the shoreline, restores tidal wetlands, and allows dredging of waterways in the Eastern Shore region for recreational and commercial uses. Its board of directors consists of the governing boards of Accomack and Northampton counties. The authority may fix and collect fees, rates, and charges, and issue bonds.

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. Participating governments appoint

members to the commission, which 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 and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Hospital Authorities

A city council or county governing body may, on its own initiative or upon voter petition, establish a hospital authority to provide and operate hospitals. A board of commissioners (appointed by the mayor or county governing body) governs each authority. The authority may issue bonds and fix and collect fees.

The Chesapeake Hospital Authority was established by special act. The governing board is appointed by the city. Its financial powers are the same as those provided for under general legislation.

Hotel Roanoke Conference Center Commission

This commission was created by a special act of the state legislature to construct and operate a hotel and conference center. The commission consists of six members, three appointed by the city of Roanoke and three appointed by the Virginia Polytechnic Institute and State University. The commission may charge fees and rents for use of its facilities; receive member appropriations; and issue bonds.

Jail Authorities—1990 Law

These authorities provide regional jail facilities. They may be created by concurrent resolutions of the governing bodies of two or more counties, cities, or combinations of both. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Land Bank Authorities

Authorities are created by one or more municipalities through public hearing and local ordinance to address vacant, abandoned, and tax delinquent properties. Other localities may join existing authorities as provided in the ordinance. The governing board is appointed by the governing board of the participating locality and consists of at least five members. Authorities may fix and collect rents, rates, and charges, and issue revenue bonds.

Metropolitan Washington Airports Authority

This authority was established in 1987 by interstate compact between Virginia and the District of Columbia upon congressional approval. It assumed operation of Washington Dulles International Airport and the Ronald Reagan Washington National Airport under lease from the Federal Aviation Administration. A board of directors (seven members appointed by Virginia's governor; four by the mayor of the District of Columbia; three by Maryland's governor; 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.

New River Valley Emergency Communications Regional Authority

This authority was commissioned by special act of the state legislature and created upon resolution of the governing bodies of the towns of Blacksburg and Christiansburg, Montgomery County, and the board of visitors of Virginia Polytechnic Institute and State University to provide 911 dispatch and emergency communications. The authority is governed by a board appointed by participating localities and interests. The authority may accept grants, appropriations from members, and issue bonds.

New River Valley Passenger Rail Station Authority

The state legislature created this authority in 2020 to expand passenger and commuter rail service. The governing board consists of supervisors, city and town councils, and boards of visitors of institutions of higher education that are members of the authority. The governing body of each member shall appoint two representatives to the board. However, if the authority consists of only two members, the governing body of each member may appoint three members. The authority can also charge and collect rates, rents, fees, and other charges for facilities and services rendered and issue bonds.

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, a referendum. The authority board is appointed by the member governments. Members of their governing bodies 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Regional Industrial Facilities Authorities

These authorities are created by ordinance of three or more participating local governments within the region or two or more localities in certain planning districts. A board of directors (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.

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 per the creating agreement.

Regional public libraries administered by a single county or city government under contract are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 Transportation Authority

This authority provides express highways, bridges, tunnels, parking garages, and stadiums. It was established by a 1966 special act. A 16-member board of directors governs the authority: five members appointed by the boards of county supervisors of the counties of Chesterfield and Henrico; four members appointed by the mayor of the city of Richmond; one member of the Richmond City Council appointed by the council president; and one ex officio member of the state Highway Commission. The authority may issue revenue bonds, and fix tolls and other fees for use of its facilities. It may also receive funds from participating governments.

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 voter petition after a hearing with boards composed of landowners also are considered separate governments in Census Bureau statistics. These entities may perform a wide variety of functions as specified in the creating ordinance of petition. The creating governments may compose the board ex officio or may appoint a separate board. The districts may levy taxes on benefitted properties 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 exceeding 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 agree on the boundaries of the district. An urban county, meeting requirements, may receive funds from the Commonwealth Transportation Board to maintain roads within the district.

Service districts created by one local government are not counted as separate governments in Census Bureau statistics. Those districts created by court order with a local government in charge of the board also are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Soil and Water Conservation Districts

Soil and water conservation districts are created by the Virginia Soil and Water Conservation Board upon petition of local governing bodies or voters after a public hearing. Each district is governed by a board of directors, two appointed by the state Soil and Water Conservation Board and two to three, depending on the number of participating cities or counties, elected by voters. The districts 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 in Census Bureau statistics. They are created by the board of a soil and water conservation district upon petition of landowners after a public 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.

Southwest Regional Recreation Authority

This authority was created by special act to develop and manage the Spearhead Trails System with Buchanan, Dickenson, Lee, Russell, Scott, Tazewell, and Wise Counties, and the city of Norton. The authority is governed by a board of directors appointed by the governing bodies of participating localities. The authority may accept grants; assess and collect fees; and issue bonds.

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 state Senate. The Transportation District Commission of Hampton Roads also includes one citizen member appointed by the governor from each participating county and city. 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. Local officials in these areas are entitled to representation on the Commonwealth Transportation Board. These areas are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics. Districts created under the local transportation district act or as public transportation systems also are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Hampton Roads Transportation Accountability Commission was created by the state legislature in 2014 upon the adoption of concurrent ordinances by the respective governing bodies. It was created for the use of any new or improved highway, bridge, or tunnel, to increase capacity on such facility or to address congestion within Planning District 23. A board, consisting of members from each participating locality, governs the authority. The commission may enter into contracts and agreements with public or private entities to finance the construction and operation of its facilities; receive grants and federal and state funds; and charge fares.

Virginia Coal Train Heritage Authority

The state legislature created this authority to promote economic development and tourism along the national scenic byway known as the Virginia Coal Train Heritage area. The board consists of three members appointed by Dickenson, Russell, and Wise counties, and one citizen member appointed by the governing body of each of the towns of Clinchco, Haysi, and St. Paul. The authority may fix and collect fees for use of its facilities.

Virginia Wireless Service Authorities

Authorities of this nature provide communication services. They may be created upon resolution of the governing bodies or two or more counties, cities, or towns, after a public hearing and, if ordered by the circuit court, a referendum. A board, whose members are selected according to provisions in the creating resolutions, governs each authority. These authorities may issue bonds and, after a public hearing, fix, charge, and collect rates, fees, and rents.

Authorities governed by the creating government serving ex officio are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. Each authority is governed by a board consisting of one or more members representing each locality, as determined by the articles of incorporation. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Williamsburg Area Transit Authority

This authority was created by special act and upon the adoption of concurrent ordinances by the respective governing bodies within the Williamsburg area. A board, consisting of members from each participating locality, governs the authority. The authority may enter into contracts and agreements with public or private entities to finance the construction and operation of its facilities; receive grants and federal and state funds; and charge fares.

SUBORDINATE AGENCIES AND AREAS

The following sections discuss various governmental designations in Virginia that have certain characteristics of governmental units but are treated as subordinate agencies of the state or local governments and are not

counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed (refer to the "Public School Systems" section regarding educational agencies of this nature).

Industrial or economic development authorities (county or municipal)—These authorities are established by county or municipal ordinance to finance and lease industrial, pollution control, museum, medical, and higher education facilities, and facilities for certain nonprofit organizations. An authority may also 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 a local referendum called for by a 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 rental fees 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, contiguous or not, may establish consolidated housing authorities. In addition, 1960 legislation authorizes the establishment of county urban renewal authorities after a 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 after a public hearing. Sanitary districts provide water supply, sewerage, garbage collection and disposal, heat, light, power, gas, and firefighting 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 issue bonds. Certain districts that contain two cities of the first class and that meet a population requirement may levy an ad valorem tax. Sanitary districts may also provide sidewalks, curbs, gutters, parking lots, community buildings, and recreational buildings for their residents.

Sanitation Districts (state)—Sanitation districts in areas containing tidal waters prevent the pollution of tidal waters with treatment plants. Districts may be created by the circuit court of a county or town or corporation court of a city upon petition of voters and after a hearing and referendum with the approval of the state health commissioner. A board of commissioners, appointed by and serving at the pleasure of the governor, administers each district. The district may issue bonds after a 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 prevent the pollution of nontidal waters by sewerage treatment plants. The county or town circuit court or city corporation court may establish these districts upon voter petition and after a hearing and referendum and with approval of the state health commissioner. A board of commissioners appointed by and serving at the pleasure of the state health commissioner, governs each district. The district may issue bonds after a referendum, and fix rates, rents, fees, and charges.

Virginia Aviation Board (state)—This board was created by special act to acquire, build, operate, maintain, and regulate airports. The governor appoints the board's members (the president of the United States appoints an additional member if the board takes over a federal airport facility). A city or county may also appoint an additional member where the board acquires or constructs an airport. The board may fix and collect fees and may issue revenue bonds. 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 state comptroller, the director of the state Department of Planning and Budget, and the director of the State Council of Higher Education for Virginia. The authority may issue revenue bonds or other obligations of specified educational institutions in Virginia. This authority also administers the Education Facilities Authority Act to assist institutions of higher learning in the acquisition, construction, financing, and refinancing of needed facilities. The authority may fix and charge rates, rentals, and fees.

Virginia Housing Development Authority (state)—This authority, commissioned 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 appointed by the governor, plus the state treasurer; a representative from the state Board of Housing and Community Development; and the director of the state Department of Housing and Community Development. The authority may fix and collect fees for 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 has an eight-member board of commissioners: 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. It may also make loan payments to local school boards for capital projects, with approval of the local governing bodies and repaid by appropriations levied by the local governing bodies. Specified state funds are set aside for authority use.

Virginia Resources Authority (state)—The state legislature created this authority in 1984 to finance airport facilities, water supply, wastewater treatment, drainage, solid waste, public safety, resource recovery facilities, professional sports facilities, public transportation facilities and other facilities. A board of directors (seven appointed by the governor, plus the state treasurer; the state health commissioner; the director of the state Department of Environmental Quality; and the director of the state Department of Aviation) governs the authority. The authority may fix and collect fees, and issue revenue bonds.

Other examples include:

State[1, 2, 3, 4, 5, 6, 7]

Assistive Technology Loan Fund Authority

Center for Rural Virginia

Development authorities for former federal areas

Fort Monroe Authority

Hampton Roads Regional Arena Authority

Innovation Partnership Authority

Jamestown-Yorktown Foundation

Northern Virginia Transportation Authority

Online Virginia Network Authority

Opioid Abatement Authority

Road authorities (state)

Roanoke Higher Education Authority

Southwest Virginia Energy Research and Development Authority

Southwest Virginia Higher Education Center

Southwest Virginia Public Education Consortium

Veterans Services Foundation

Virginia Baseball Stadium Authority

Virginia Biotechnology Research Park Authority

Virginia Cannabis Control Authority

Virginia Coalfield Economic Development Authority

Virginia Coalfields Expressway Authority

Virginia Commercial Space Flight Authority

Virginia Commonwealth University Health System Authority

Virginia Economic Development Partnership Authority

Virginia Foundation for Healthy Youth

Virginia Health Workforce Development Authority

Virginia Information Technologies Agency/Information Technology Investment Board

Virginia Land Conservation Foundation

Virginia Outdoors Foundation

Virginia Passenger Rail Authority

Virginia Public Building Authority

Virginia Recreational Facilities Authority

Virginia Small Business Financing Authority

Virginia Solar Development and Energy Storage Authority

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 (county)

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)

Rural Coastal Virginia Community Enhancement Authority

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

Virginia wireless service authorities (governed by county governing body)

Water and waste or sanitary authorities (single county)

Municipal

Arts and cultural districts

Behavioral health authorities

Chesapeake Airport Authority

Chesapeake Port Authority

City of Virginia Beach Industrial 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)

Virginia wireless authorities (governed by municipal governing body)

Water and waste authorities (single city)

Joint County-Municipal

Luray-Page County Airport Authority

Planning districts (joint county-city-town)

Regional criminal justice training academies

Southwest Virginia Health Authority

ENDNOTES

[1] The law authorizing the Chippokes Plantation Farm Foundation was repealed in 2012.

[2] The law authorizing the Hampton Roads Sports Facility Authority was repealed in 2020.

[3] The law authorizing the Innovation and Entrepreneurship Investment Authority was repealed in 2020.

[4] The law authorizing the Virginia Arts Foundation was repealed in 2016.

[5] The law authorizing the Virginia Advances Shipbuilding and Carrier Integration Center Board was repealed in 2022.

[6] The law authorizing the Virginia Coalfield Coalition Authority was repealed in 2014.

[7] The law authorizing the Virginia Advances Shipbuilding and Carrier Integration Center Board was repealed in 2022.

WASHINGTON

COUNTY GOVERNMENTS

The entire area of the state of Washington is encompassed by county governments. A county's governing body is known as the board of county commissioners except in home rule counties, which are governed by the county council. Although consolidated city-county governments are authorized by state statutes, none existed in the state as of June 30, 2022.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

Municipal governments in Washington are the cities and towns. Charter municipalities are divided into two classes according to population size at the time of their organization, as follows:

- First class—10,000 or more inhabitants.
- Second class—1,500 or more inhabitants.
- Towns—Fewer than 1,500 inhabitants.

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 what was then known as the Territory of Washington.

The minimum population requirement for incorporation is 1,500; 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," refer to the "Special District Governments" section.

Township Governments

Authorizing legislation for townships was repealed in 1997. Townships were last reported in operation for the 1972 Census of Governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

The following types of school districts in Washington are counted as separate governments in U.S. Census Bureau statistics:

- First-class school districts—2,000 or more pupils.
- Second-class school districts—fewer than 2,000 pupils.
- Towns—Fewer than 1,500 inhabitants.

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; levy property taxes; or issue bonds for capital construction, after voter approval.

Dependent Public School Systems

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 as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

The community colleges and technical colleges in Washington are classified as state institutions and are not counted as separate governments in Census Bureau statistics. A board of trustees appointed by the governor governs each college.

Skills centers are regional secondary schools providing technical education. Each center is governed by an administrative council consisting of the superintendents of the participating school districts. The centers are state funded. These districts are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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 be counted as a separate government in Census Bureau statistics. The agreement specifies such agencies' functions. Agencies established under this law may have a wide variety of names.

Air Pollution Control Authorities

General law establishes an air pollution control authority in each county. The authorities are activated upon county resolution either initiated by voter petition or by the county and following a public hearing. Contiguous counties may establish multicounty authorities. 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 participating governments according to population and/or assessed valuation. Air pollution control authorities may levy property taxes with voter approval.

Behavioral Health Organizations

Two or more counties may form a behavioral health organization by interlocal agreement to serve a state designated area per contract with the secretary of the state Department of Social and Health Services. Tribal authorities may be included in the agreement. The organizations contract with licensed mental health service providers and may also 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. In 2017 these entities were listed as "Regional Support Networks."

Behavioral health organizations created by a single county are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section). In addition, private entities may serve as the behavioral health organization; these are not counted as separate governments in Census Bureau statistics.

Cemetery Districts

Cemetery districts may be established by the board of county commissioners after a petition, hearing, and voter approval. An elected board of commissioners governs each district. The districts may levy ad valorem taxes.

Community Facilities Districts

These districts provide housing, office buildings, community facilities, and infrastructure. Two or more counties, cities, or towns may create a community facilities district upon landowner petition and after a public hearing. Each district is governed by a board of supervisors consisting of landowners or appropriate professionals appointed by the governing bodies of the applicable counties, cities, or towns and ex officio members of the same. The districts may levy special assessments, and issue revenue bonds.

Community facilities districts created by one county, city, or town are not counted as separate governments for Census Bureau statistics on governments (refer to the "Subordinate Agencies and Areas" section).

County Airport Districts

County airport districts are established by the county governing body after voter petition and a 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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.

Participating governments may include port districts, public school districts, or community college districts, as well as cities and counties. The districts may receive the proceeds of county hotel-motel tax levies; issue revenue bonds; and, after voter approval, 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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.

Under two separate 1895 laws, diking districts or drainage districts may be established by the board of county commissioners after petition of landowners, a public hearing, and voter approval. Under a 1909 law, intercounty diking and drainage districts may be established by a joint meeting of the commissioner of public lands and the participating county boards upon 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. Cities within diking and drainage districts may levy property assessments on behalf of the district. Districts created under the diking and drainage district law may be known as "flood control districts."

In addition, a general law authorizing the establishment of ditch districts has been repealed, but some districts remain in existence.

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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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. The districts are governed by boards consisting of elected officials of the participating jurisdictions and, if specified in the plan forming the district, additional members elected by the voters. 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. A fire protection district may establish an ambulance service to be operated as a public utility.

The legislative authority of a city or town can also establish a fire protection district by a resolution, subject to voter approval, with boundaries that are the same as the corporate boundaries of the city or town. Such fire protection districts are governed by the city or town legislative authority or by three fire commissioners appointed by the corresponding legislative authority. Fire protection districts governed by the city or town legislative authority are not counted as separate governments in Census Bureau statistics.

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 and are not counted as separate governments in Census Bureau statistics.

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 in Census Bureau statistics. The 1935 law was repealed. Districts existing at the time of repeal may continue under that law or reform under the 1937 law (refer to the "Subordinate Agencies and Areas" section).

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 more counties are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 rental fees and charges, and issue bonds.

The Columbia Gorge Housing Authority, a joint housing authority established with the state of Oregon, is counted as a separate government in Census Bureau statistics for Oregon (where it's located).

Hydroelectric Resources Authorities

These authorities are created by agreement (between one or more irrigation districts and any combination of cities, towns, or public utility districts) to build, operate, and maintain hydroelectric facilities. Each authority's creating agreement specifies the composition of its governing body. The authorities may fix rates, tolls, and charges, and issue revenue bonds.

Interstate Bridge Commissions

Two bordering states may create these commissions to construct and replace an interstate bridge. These commissions are governed by an appointed board of directors as

specified in agreements between the two states forming them. The commission may issue bonds, and fix and collect fees and tolls.

Irrigation Districts

These districts are created by the county board of commissioners after petition of landowners and voter approval. Such districts may also provide drainage, domestic water supply, electric power facilities, and 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 may also 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.

Irrigation districts may establish utility local improvement districts. They are classified as dependent activities of the irrigation districts and are not counted as separate governments in Census Bureau statistics.

Irrigation Districts Joint Control

Irrigation districts under joint control may be established upon petition of landowners to the county, followed by a 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 for each member irrigation district.

Joint Municipal Utility Authorities

Authorities of this type may be established by agreement between any two or more city, town, county, water-sewer districts, public utility districts, other special purpose districts, municipal corporations, or other units of local government of this or another state that provides utility services. Federally recognized American Indian tribes may participate in these agreements. The composition of the appointed joint powers board is specified in the agreement establishing the authority. The authorities may impose fees, rates, and charges for its utility services. Member governments may also create local or utility local improvement districts to impose and collect assessments, and issue bonds and notes.

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 participating government. The system board may fix rates and charges for the sale of power, and issue revenue bonds. The Conservation and Renewable Energy System and Energy Northwest were established under this legislation.

Joint Self-Insurance Risk Pools

These programs may be established as a separate legal entity under interlocal agreement laws by several local governments to provide or jointly purchase insurance for property and liability risks, and health and welfare benefits. They are subject to approval of the state risk manager within the state Department of Enterprise Services. Risk pools may require participants to contribute money to cover expenses, including a reserve fund for insurance coverage.

Joint Self Insurance Risk Pools comprised solely of nonprofit corporations are not counted as separate governments in Census Bureau statistics.

Library Districts

Washington statutes authorize the following types of library districts, which are counted as separate governments in Census Bureau statistics:

Intercounty rural library districts are formed by identical resolutions of the boards of two or more county commissioners or by a 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.

Island library districts are established in counties with populations under 25,000 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 counties, cities, towns, intercounty rural library districts, island library districts, rural county library districts, or rural partial-county library districts. The intergovernmental agreement stablishing 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 county library districts are established in unincorporated areas by the county commissioners after voter petition and approval. A board of library trustees appointed by the county commissioners governs each district. The districts may levy ad valorem taxes, and issue bonds. Rural partial-county library districts may be formed to serve a portion of the unincorporated area of a county.

Metropolitan Municipal Corporations

General law provides that any area containing two or more cities, at least one of which has a population of 10,000 or more, may organize as a metropolitan municipal corporation to provide 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 called by participating local governments or by voter petition. 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 June 30, 2022.

Local improvement or utility local improvement districts may be established by the metropolitan municipal corporations. They are classified as dependent activities of the metropolitan municipal corporations and are not counted as separate governments in Census Bureau statistics.

Metropolitan Park Districts

A district is established by referendum initiated either by petition of the voters or by the city council. An elected board of park commissioners governs each district. The districts may levy ad valorem taxes, and issue revenue bonds. Voter approval is necessary for bond issues that exceed a specified percentage of the assessed value of the property in the district.

Districts governed by the commissioners of a single county or a city council serving ex officio are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Mosquito Control Districts

These districts may be established upon voter petition to the county commissioners or by resolution of intent by the board of county commissioners, followed by a 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

These districts may be formed upon voter petition. Creation requires resolution of the municipal governing body, a public hearing, and a referendum. A popularly elected board of commissioners governs each district. The districts may fix rates and charges, and issue revenue bonds. Upon voter approval, the districts may levy ad valorem taxes and issue general obligation bonds.

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 in Census Bureau statistics.

Port Districts

Port districts are established by an election called by the board of county commissioners upon voter petition 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 revenue bonds. Port districts may enter into agreements with local governments for the purpose of exercising the powers of a community renewal agency.

Industrial development and local improvement districts may be established by and within a port district as a dependent activity of the port district. Property tax levies for industrial development require voter approval. Industrial development districts; local economic development finance authorities; public corporations for economic development; and local improvement districts are not counted as separate governments in Census Bureau statistics.

Port Development Authority

The Northwest Seaport Alliance was established under 2015 Port Development Authority legislation and interlocal agreement laws between the port districts of Tacoma and Seattle to promote cooperation between the two and make them more competitive globally. Each port district authority provides the funds and oversees operation of the port development authority through a commission elected by the port districts. The authority does not have the power of eminent domain or the power to levy taxes or special assessments.

Public Facilities Districts—1988 Law

Under the 1988 law, public facilities districts may be created by county resolution. Districts are 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 and ad valorem taxes, and 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 issue general obligation bonds.

Public Hospital Districts

These districts may be established in one or more counties 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 a 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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 revenue and general obligation bonds.

Local utility districts with the power to levy benefit assessments may be established as dependent activities of the parent public utility district and are not counted as separate governments in Census Bureau statistics.

Regional Fire Protection Authorities

Any two or more adjacent fire protection jurisdictions (fire district, city, town, port district, municipal airport, or American 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. They may also set charges for ambulance services, if this is a function.

Regional Transit Authorities

The law authorizing regional transit authorities has special application to the Central Puget Sound area. Two or more contiguous counties with populations of at least 400,000 may initiate the process of creating a high-capacity transportation system by passing resolutions. A referendum, including approval of proposed taxes, is required. 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, special assessment, and revenue bonds. Voters may approve additional taxes to fund an authority. The Central Puget Sound Regional Transit Authority was created under this law to serve King, Pierce, and Snohomish Counties.

Regional transit authorities may create local improvement districts and impose special assessments within the districts. Local improvement districts and commissions, public corporations, or other authorities created by a regional transit authority are not counted as separate governments in Census Bureau statistics.

Water-Sewer Districts

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 voter petition 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 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 in Census Bureau statistics.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Washington that have certain characteristics of governmental units but that are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" section regarding educational agencies of this nature).

Conservation districts (county)—These districts are established to provide soil and water conservation services upon petition of landowners to the state Conservation Commission after a 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 special act 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 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 appointed by the governor, the state treasurer, and the director of the state Department of Community, Trade, and Economic Development serving ex officio. The commission may fix fees and charges in connection with the provision of mortgage credit and issue bonds.

Other examples include:

State[1]

Andy Hill Cancer Research Endowment

Community preservation and development authorities

Economic Development Finance Authority

Hood River-White Salmon Bridge Authority Commission

State lands development authorities

Tobacco Settlement Authority

Washington Higher Education Facilities Authority

Washington Materials Management and Financing Authority

Washington State Horse Park Authority

County[2]

Behavioral health organizations

Boards of law library trustees

Community Councils (for unincorporated areas of island counties)

County airport districts (ex officio)

County hospital boards of trustees (may be joint with city)

County park and recreation boards

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

Flood control districts

Flood control zone districts

Health districts

Health sciences and services authorities

Intercounty weed districts

Lake and beach management districts

Library capital facility areas

Metropolitan park districts (county)

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

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 (sewerage, water, and drainage systems)

Water conservancy boards

Weed control districts

Municipal

Cemetery board of trustees

Community preservation and development authorities

Community renewal agencies (formerly urban renewal agencies)

Downtown and neighborhood commercial districts

Flood control districts—1935 act

Lake and beach management districts

Local improvement districts

Metropolitan park districts (municipal)

Multipurpose community centers (municipal)

Parking and business improvement areas (municipal)

Parking commissions

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 in Census Bureau statistics.

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

ENDNOTES

[1] The legislation authorizing Life Sciences Discovery Authority was repealed in 2019. Prior to that date, it was classified as a state dependent agency.

[2] The legislation authorizing emergency service communication districts was repealed in 2011.

WEST VIRGINIA

COUNTY GOVERNMENTS

The entire area of the state of West Virginia is encompassed by county governments. The county governing body is called the county commission.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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 or fewer inhabitants.

To incorporate, a population of 100 is required for an area less than one square mile; 500 residents per square mile are required for an area of one square mile or more.

Municipalities with a population of more than 2,000 may elect to operate under a home rule charter.

Township Governments

West Virginia has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

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

West Virginia does not have any dependent public school systems.

Other Educational Activities

Educational services cooperatives are established by one or more county boards which serve as regional units. Each cooperative may serve as a regional public multiservice agency. The board of each agency is called a governing council and is selected according to state Board of Education regulations. These agencies may receive county contributions, federal funds, gifts, and grants. The agencies are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in U.S. Census Bureau statistics.

Legislation authorizing regional education service agencies was repealed in 2018.

SPECIAL DISTRICT GOVERNMENTS

West Virginia statutes authorize the creation of a variety of special districts or authorities counted as separate governments in Census Bureau statistics, which are discussed in detail below.

Airport Authorities

General law provides that the governing bodies of two or more contiguous municipalities or counties may establish regional airport authorities. A board appointed by the participating governments governs each authority. The authority may fix and collect service charges and issue revenue bonds.

Single-county airport authorities are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Conservation Districts

Conservation districts are created by the State Conservation Committee upon petition of landowners and after a referendum. A board of supervisors—one elected from each county wholly or partially located within the district and two appointed by the State Conservation 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 a public hearing. The supervisors of the overlying conservation district govern the watershed conservation district. Watershed improvement districts are not counted as a separate government in Census Bureau statistics.

Corridor G Regional Development Authority

This authority was created by a special act to advance industrial, commercial, agricultural, and recreational development in Boone, Lincoln, Logan, and Mingo counties. 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 circuit court may create the districts upon petition of landowners after a public 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 it. 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 authority's corporate members. 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 14-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 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 upon 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 Cairo, Harrisville, and Pennsboro municipalities. It consists of one member appointed by each municipality. The board may fix and collect fees for the sale of water, and issue revenue bonds.

Multicounty Trail Network Authorities

Authorities maintain a system of recreational trails and areas throughout participating counties. Three or more contiguous counties may create a multicounty trail network authority, upon approval of the county commission of each participating county. An adjacent county may join a multicounty trail network authority upon approval of the county commission and an existing authority's board. Two or more existing authorities may merge to become a single authority upon approval of each's authority's board. The governing body consists of the county commission of each participating county and the county commission appoints two members to the board. Authorities may issue bonds and receive funds from a variety of sources, including other local governments.

Public Library Boards

Many 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 and are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Public Service Districts

These districts provide water, sewerage or stormwater service, gas distribution service, or any combination of these. The county commission (on its own motion, on recommendation of the public service commission, or upon petition of voters) may create the districts after a public hearing, a 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 there are at least three members. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Resort Area Districts

These districts are established to increase economic development and jobs in resort and recreational areas through better infrastructure and provision of essential services. The county commission (upon petition of landowners) may establish such districts after a public hearing, a local referendum upon voter demand, and approval of the governing body. A seven-member board governs each district. The boards may be composed of three owners of or representatives of owners of residential, improved real property; two representatives of the resort operator(s); one owner or a representative of owners of commercial business property; and one owner or a representative of owners of unimproved, developable real property, all located within the resort area district. The districts may issue bonds, charge interest, levy fines and penalties on unpaid assessments, and fix and collect resort service fees.

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 upon petition of voters and after a public 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 a 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

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

Below are various governmental designations in West Virginia that have certain characteristics of governmental units but are classified as subordinate agencies of the state or local governments and are not counted as separate governments in Census Bureau statistics. Legal provisions for some of the larger of these are discussed below (refer to the "Public School Systems" 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)—The state legislature created this authority finance hospital facilities. The seven-member board consists 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)—The state legislature created 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 the state Department 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 Authority (state)—This authority was established by act of the legislature to construct, operate, and maintain highway projects. The authority board consists of six members appointed by the governor with the consent of the state 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[1, 2, 3, 4, 5]

Educational Broadcasting Authority

National Coal Heritage Area Authority

Flatwater Trail Commission

State Armory Board

The State 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 Land Stewardship Corporation

West Virginia Public Energy Authority

West Virginia Regional Jail and Correctional Facility Authority

West Virginia School Building Authority

West Virginia Solid Waste Management Board

West Virginia Traumatic Brain and Spinal Cord Injury Rehabilitation Fund Board

County

Airport authorities (single county)

Braxton County Recreational Development Authority

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, Cabell, and Mercer Counties

Historic landmarks commissions (county)

Hospital boards (county)

Land use agencies

Marshall County Activities Development Authority

Mercer County Tourist Train Authority

New River Parkway Authority

Prince Railroad Station Authority

Regional library boards

Regional water and wastewater authorities (lacking autonomy)

Shawnee Parkway Authority

Solid waste authorities (single county)

Tucker County Cultural District Authority

Municipal

Boards of park and recreation commissioners (excluding Greater Huntington Park and Recreation District)

City library boards

Community improvement districts (municipal)

Emergency ambulance service authorities

Historic landmarks commissions (municipal)

Hospital boards (municipal)

Land use agencies

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.

ENDNOTES

[1] The legislation authorizing West Virginia Affordable Housing Trust Fund was repealed in 2018.

[2] The West Virginia Jobs Investment Trust Board was transferred to the West Virginia Development Authority in 2022.

[3] The legislation authorizing West Virginia State Rail Authority was repealed in 2022.

[4] The legislation authorizing West Virginia Public Port Authority was repealed in 2022.

[5] The legislation authorizing local port authorities was repealed in 2022.

WISCONSIN

WISCONSIN

COUNTY GOVERNMENTS

The entire area of the state of Wisconsin is encompassed by county governments. The county governing body is called the county board of supervisors.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

The subcounty general purpose governments consist of municipal (city and village) governments and town governments.

Municipal Governments

The term "municipality," as defined for Census Bureau statistics on governments, applies only to cities and villages. Municipalities in Wisconsin have home rule. Towns, to which the term "municipality" is applied by some Wisconsin statutes, are counted for Census Bureau purposes as townships rather than as municipal governments (refer to the "Town or Township Governments" section). Cities and villages exist outside the area of any town. Cities are divided into the following four classes:

- First class—150,000 inhabitants or more.
- Second class—39,000 to 149,999 inhabitants.
- Third class—10,000 to 38,999 inhabitants.
- Fourth class—fewer than 10,000 inhabitants.

The minimum population requirement for the incorporation of a village is 150. For the incorporation of villages within a metropolitan community (an area containing a city or two cities with borders no more than five miles apart and with an aggregate population of 25,000 or more), the minimum population is 2,500 for an area covering two square miles and a population density of at least 500 people per square mile.

Villages that meet certain requirements may convert to cities. Villages outside a metropolitan area can obtain city status if they have a population of 1,000 and a density of 500 people per square mile. Those within a metropolitan community can convert to cities if they have a population of 5,000, an area of three square miles, and a density of at least 750 people per square mile.

Town or Township Governments

Governmental units in Wisconsin designated as "towns" are counted in U.S. Census Bureau statistics as township governments. Towns encompass the entire area of the state, except for areas within the boundaries of cities or villages. Milwaukee County consists entirely of cities and villages and has no towns. The town of Menominee and Menominee County are coterminous; however, each government is a separate entity, and each is counted separately in Census Bureau statistics.

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

School District Governments

The following types of school districts in Wisconsin are counted as separate governments for Census Bureau 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 taxes to be levied for common and union high school districts are determined at the annual district meeting. School boards may create recreation boards, which are dependent agencies of the creating school board.

The technical college districts are administered by boards selected by the governing bodies of the participating school districts or by the chairs of the county boards of supervisors of participating counties. The districts may levy property taxes and issue bonds. Sixteen such districts encompass the entire state.

Dependent Public School Systems

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

Systems dependent on county governments:

- County handicapped children's education boards.

These boards are established and appointed by the county board of supervisors. The boards receive the proceeds of county tax levies. These boards are classified as dependent agencies of county governments and are not counted as separate governments for Census Bureau statistics.

Other Educational Activities

Cooperative educational service agencies act primarily as intermediaries between the state and the local school districts. Services are furnished to school districts within their boundaries on a contractual basis. A board of control, chosen by and from the participating school district boards, governs each agency. Cooperative educational service agencies are classified as joint educational service agencies of the participating school districts and are not counted as separate governments in Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Community Development Authorities

These authorities provide public housing and urban renewal. They are established by resolution or ordinance of the governing body of any city, 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.

County Drainage Districts

Landowners may petition the county circuit court to organize a drainage district. Each county has one county drainage board, which is appointed by the county circuit court. The county drainage board governs all drainage districts in the county. County drainage boards may levy benefit assessments and, upon approval of the circuit court, may issue bonds. These districts may also be known as "farm drainage boards."

Drainage districts governed by the city, village, or town governing body ex officio are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Housing Authorities

County, city, or village housing authorities may be created by resolution of the governing body. In addition, 1961 legislation authorized cities to establish housing authorities to provide housing for elderly people. 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.

Intergovernmental Commissions

Under the state's intergovernmental cooperation law, the state, local governments, specified special districts, and specified local agencies may contract to jointly exercise powers. Legally separate entities created pursuant to this law are counted in Census Bureau statistics as special districts. The selection and composition of the governing board and the specific duties and powers delegated to these entities are specified in the creating agreement.

Joint Local Water Authorities

A local government unit may establish a joint local water authority by contracting with another local government unit or federally recognized Indian tribe or band in the state. Local governmental units are defined for this purpose as any county, city, village, town, town sanitary district, or water utility district and any public inland lake protection and rehabilitation district possessing town sanitary district powers. A board of directors governs each district, with the selection of board members and length of terms decided by the creating governing bodies. The district board may issue bonds and collect fees for services.

Local Cultural Arts Districts

Local cultural arts districts created by cities are established by resolution, a copy of which is delivered to the governor. A board of commissioners governs each district; the selection process is determined by the city council in which the district resides. These districts may issue bonds and collect fees for services.

Local Exposition Districts

These districts establish and maintain exposition centers and facilities. The districts are created by resolution of a county, city, village, or town government separately or in combination. A board of directors, appointed by the participating governments, governs each district. If the sole sponsoring municipality is a first-class city, additional members are appointed by the governor and legislature. Districts may set rates and charges and issue bonds. For example, the Wisconsin Center District was created under this law.

Local Professional Baseball Park Districts

These districts may be created by resolution of a county with a population of more than 600,000, subject to approval by the governor. The jurisdiction of the district includes the county in which the baseball park resides and

any immediate 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. The Southeast Wisconsin Professional Baseball Park District was created under this law.

Local Professional Football Stadium Districts

These districts may be 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 of 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. For example, the Green Bay-Brown County Professional Football Stadium District was created under this law.

Long Term Care Districts

These districts, formerly known as "family care districts," may be established under state law by resolution of the county board of supervisors of one or more counties. The districts are coterminous with the creating governments; however, more than one may be created by a government. The participating governments appoint a board of commissioners. The districts may fix charges for services.

Metropolitan Sewerage Districts (except the Milwaukee Metropolitan Sewerage District)

Proceedings to create these districts are initiated by resolution of any county, city, village, or town, after a public hearing. 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 property taxes, set special benefit assessments, and fix charges for services.

Milwaukee Metropolitan Sewerage District

This district 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. The district may set ad valorem taxes and issue bonds. The district may receive revenue from user charges and from the sale of fertilizer. The districts may impose assessments on cities, towns, and villages in the district.

Municipal Electric Companies

These entities may be established by two or more cities, villages, or towns. Each company is governed by a board of directors, with one member appointed by each contracting municipality. Municipal electric companies may issue bonds and fix and revise fees, rates, rents, and charges.

Public Inland Lake Protection and Rehabilitation Districts

These districts (often called "lake districts") may be created by the county or town board upon landowner petition; upon resolution of a city council or village board on its own initiative; or by conversion of a town sanitary district. In addition to lake preservation powers, these districts may have the powers of a town sanitary district. 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 in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

Solid Waste Management Boards

These boards are created by resolution of one county and one or more county or municipal governing bodies. 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. Solid waste management boards may not be created in counties that have a population of 500,000 or more.

Town Sanitary Districts

These districts are created by the town board upon its own initiative or upon petition of the landowners within the proposed district, and after public hearing. Also, the state department of natural resources may order the establishment of a town sanitary district. For a single town district, the town board determines if the governing board is appointed or elected. For a multiple-town district, the town board with the largest portion of the district makes this determination. The town citizens may petition to change the method of board selection. A sanitary district may collect charges, set special assessments, set an ad valorem tax, and issue municipal obligations.

Lake sanitary districts, also created under this law, include at least 60 percent of the shoreline of a lake that does not have a public inland lake district. These districts have both

sanitary district and lake district powers. Town sanitary districts may convert to public lake inland protection and rehabilitation districts. A town sanitary district may merge with a public lake inland protection and rehabilitation district.

Districts administered by a town governing body ex officio are not counted as separate governments in Census Bureau statistics (refer to the "Subordinate Agencies and Areas" section).

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations that have certain characteristics of governmental units but in Census Bureau statistics are treated 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 (refer to the "Public School Systems" section 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 committees, 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 people who are not members of the county board. The committees may require contributions from landowners for benefits received.

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 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 state Senate, plus the secretary of commerce, the secretary of administration, and the chairs of the general 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, three state representatives, and 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

Lower Fox River Remediation Authority

Turnpike corporations

Wisconsin Aerospace Authority

Wisconsin Economic Development Corporation

County

Boards of harbor commissioners

Consolidated public library system boards

County park commissions

Dane County Lakes and Watershed Commission

Federated public library system boards

Industrial development agencies

Joint committees for county homes, hospitals, or juvenile detention homes

Library boards (county)

Mosquito control districts

Transit commissions (county)

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

Library boards (municipal)

Public inland lake protection and rehabilitation districts with ex officio boards

Transit commissions (city or village)

Utility districts (third- and fourth-class cities or villages)

Town

Boards of harbor commissioners

Library boards (town)

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

Transit commissions (town)

Utility districts (town)

Joint

City-county hospital boards

Joint library boards

Joint sewerage commissions

Wisconsin Public Finance Authority

Wisconsin law also provides for various types of local areas for election purposes and administration of justice.

WYOMING

COUNTY GOVERNMENTS

The entire area of the state of Wyoming is encompassed by county governments. The county governing body is called the county board of commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS

Municipal Governments

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. Municipalities in Wyoming have home rule.

Township Governments

Wyoming has no township governments.

PUBLIC SCHOOL SYSTEMS

School District Governments

Three types of school districts are authorized in Wyoming:

- Elementary school districts.
- Unified school districts.
- Community College districts.

Fremont County is the only county with elementary school districts, which operate along with unified districts. The governing body is an elected board of trustees. School districts in Wyoming may levy taxes and issue bonds.

Community college districts may be created after petition to the Wyoming Community College Commission and a referendum. The governing body is an elected board of trustees. The district may levy property taxes; charge and collect fees and tuition; issue revenue bonds; and, with voter approval, issue general obligation bonds.

Dependent Public School Systems

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, career and technical education, adult education, or services for children with disabilities. The boards are created 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 the 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 in U.S. Census Bureau statistics.

SPECIAL DISTRICT GOVERNMENTS

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

Cemetery Districts

These districts are established by the board of county commissioners upon petition of landowners, a public hearing, and a referendum. A popularly elected board of trustees governs each district. The districts may levy taxes, sell lots, and, with voter approval, issue bonds.

Conservation Districts

These districts are established by the state board of agriculture on petition of landowners and after a hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions from benefited landowners, 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. The districts also expand the authority of improvement and service districts to provide emergency medical services. Districts may be created in unincorporated areas by petition of landowners to the county commissioners and after a hearing and referendum. A popularly elected board of directors governs each district. Board resolutions for proposed improvements are subject to approval by property owners at public hearings. Districts may levy ad valorem taxes, levy special assessments, fix and collect user charges, and after voter approval, may issue bonds.

Local improvement districts created by county improvement and service districts are administered by the creating district. They are not counted as separate governments in Census Bureau statistics.

Drainage Districts

Drainage districts are created by the district court on petition of landowners and after a hearing. A board of commissioners appointed by the district court, or locally elected if the landowners so request, governs each district. The district may issue bonds and levy special benefit assessments.

Subject to referendum, 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 one or two members representing each participating district.

Fire Protection Districts

These districts may be established in unincorporated areas of the county. The districts are established upon landowner petition to the county commission subject to a hearing and referendum. Alternatively, the county commission may propose a district by resolution and subject the question to a referendum. A popularly elected board of directors governs each district. The district board establishes its budget, and the county collects the necessary ad valorem taxes. Subject to voter approval, districts may issue bonds.

Hospital Districts

Hospital districts may be established and subsequent elections held under the procedures for petitioning, hearing, and election of special districts as set forth in the Special District Elections Act of 1994. A popularly elected board of trustees governs each district. The districts may fix charges and levy ad valorem taxes, issue revenue and, with voter approval, general obligation bonds.

Irrigation Districts

Irrigation districts are established by the district court upon petition of landowners and after a hearing. Irrigation districts are permitted to develop and distribute hydroelectric energy and power. A board of commissioners elected by landowners governs each district. The districts may levy special benefit assessments; fix and collect chargesl; and issue bonds.

Subject to referendum, two or more irrigation 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 one or two members representing each participating district.

Joint Powers Boards

Boards of this type are established by agreement between any two or more county, municipal, school district, or special district governments. Agreements may also be established with a governmental entity of another state. Tribal business councils may participate in these agreements. The composition of the appointed joint powers board is specified in the agreement establishing the board. The board may fix fees and charges, and issue revenue bonds. Member governments also may issue bonds for the benefit of the board.

Predatory Animal Districts

Each county in Wyoming is a predatory animal district pursuant to general law. A board of directors elected by the sheep and cattle ranchers in the district governs each district. In addition, the county board of commissioners appoints one or more directors. Revenues include predatory animal control fees paid by stock owners on all sheep and cattle inspected within the district.

Recreation Districts

Recreation districts may be established by any city, town, county or school district governing body, either independently or jointly, for the purpose of providing a system of public recreation. Such districts are governed by a board of trustees. Revenues include gifts and donations, and a tax levied by the school district(s).

Resort Districts

Districts may be established in unincorporated areas within a single county where there is a permanent population of fewer 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. Establishment is upon petition and subject to vote of landowners and timeshare owners. Each district is governed by a three-member board of directors elected by property owners and timeshare owners. The districts may levy ad valorem taxes and benefit assessments; impose an optional sales and use tax; and establish and collect charges for services and for the use of facilities. Subject to referendum, the district may issue bonds.

Rural Health Care Districts

These districts are established upon landowner petition to the county commissioners after a public hearing and referendum. A popularly elected board of trustees governs each district. The districts may levy ad valorem taxes and, after voter approval, may issue bonds.

Senior health care districts are established under the same law. Districts provide health care services within a health care facility to people over age 60, people with a disability, or with medical or behavioral health care needs. They are governed by a board of trustees. The board may levy taxes with the consent of electors and issue bonds.

Senior Citizen Service Districts

These districts may be organized following resolution of the board of county commissioners or a citizen petition. A public referendum is required. Each district is governed by an elected five-member board of trustees. The board may levy an ad valorem tax subject to a referendum.

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

These districts may be established upon petition of landowners to the board of county commissioners and after public hearing and referendum. A popularly elected board of trustees governs each district. The district may levy ad valorem taxes and issue bonds. Bond issues must have voter approval.

Water Conservancy Districts

These 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. Districts may be established by the district court upon petition of landowners and after a public hearing. A board of directors elected by landowners 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 upon landowner or qualified elector petition to the board of county commissioners subject to a public hearing and referendum. Districts may include all or a portion of the unincorporated area of the county. A popularly 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

Districts may be established to provide for the prevention and control of erosion, flood water, and sediment damages; for agricultural uses; and for the storage, conservation development, utilization, and disposal of water. These districts may be established as subdistricts of one or more conservation districts. Petition is made by landowners to the board of supervisors of the conservation district. Formation is subject to a hearing and referendum of all qualified electors and landowners. Each district is governed by a popularly elected board of directors. After public hearing, the districts may levy benefit assessments. Bonds may be issued after voter approval. Should the supervising conservation district be dissolved, the supervisory duties are transferred to the state Conservation Commission.

Wyoming Municipal Power Agency

This agency was authorized by special act and formed by agreement of the participating cities and towns. The agreement 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 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 (refer to "Public School Systems" above, regarding educational agencies of this nature).

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 governing body, governs each housing authority. Housing authorities may fix rents and issue revenue bonds and notes. Housing projects, however, require approval by the parent county or municipal government, not the housing authorities.

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 10 directors, seven 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, and issue revenue bonds.

Other examples include:

State[1]

Wyoming Business Council

Wyoming Capitol and State Building Commission

Wyoming Environmental Quality Council

Wyoming Higher Education Assistance Authority

Wyoming Lottery Corporation

Wyoming Energy Authority

Wyoming Gaming Commission

Wyoming Public Library Endowment Challenge Fund

Wyoming State Loan and Investment Board

Wyoming Water Development 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 in Census Bureau statistics.

ENDNOTE

[1] The law authorizing the Wyoming Natural Gas Pipeline Authority was repealed in 2020.

Appendix A. County-Type Areas Without County Government

Areas with governments legally designated as consolidated city-county governments and operating primarily as cities (13):

Alaska	Municipality of Anchorage, Juneau city and borough, Sitka city and borough, Wrangell city and borough
California	San Francisco city and county
Colorado	Denver city and county, Broomfield city and county
Georgia	Macon–Bibb County
Hawaii	Honolulu city and county
Kansas	Kansas City and Wyandotte County, city of Tribune and Greeley County
Montana	Anaconda-Deer Lodge County, Butte-Silver Bow County

Areas designated as metropolitan governments and operating primarily as cities (3):

Tennessee	Hartsville/Trousdale County, Lynchburg, Moore County, Nashville and Davidson County

Areas with certain types of county offices, but included as part of another government (city, township, state) (19):

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), Webster County (unified government of Webster County)
Hawaii	Kalawao County (Hawaii state)
Indiana	Marion County (Indianapolis city)
Kentucky	Lexington-Fayette Urban County, Louisville-Jefferson County metro government
Louisiana	East Baton Rouge Parish (Baton Rouge city), Lafayette Parish (Lafayette city), Orleans Parish (New Orleans city), Terrebonne Parish consolidated government
Massachusetts	Nantucket County (Nantucket town), Suffolk County (Boston city)

New York	Bronx, Kings, New York, Queens, Richmond boroughs (all part of New York City)
Pennsylvania	Philadelphia County (Philadelphia city)

Areas classified as a separate county area and as a separate state area in U.S. Census Bureau 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 (41):

Maryland	Baltimore city (distinct from Baltimore County)
Missouri	St. Louis city (distinct from St. Louis County)
Nevada	Carson City city
Virginia (38 cities)	Alexandria, Bristol, Buena Vista, Charlottesville, Chesapeake, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksburg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park, Martinsville, Newport News, Norfolk, Norton, Petersburg, Poquoson, Portsmouth, Radford, Richmond, Roanoke, Salem, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, Winchester

Unorganized areas bearing county designations (12):

Massachusetts	(7 county areas with no county government) Berkshire, Essex, Franklin, Hampden, Hampshire, Middlesex, Worcester
Rhode Island	(5 county areas with no county government) Bristol, Kent, Newport, Providence, Washington

Other unorganized county-type areas (11):

Alaska	Aleutians West, Bethel, Dillingham, Hoonah-Angoon, Kusilvak, Nome, Petersburg, Prince of Wales-Hyder, Southeast Fairbanks, Valdez-Cordova, Yukon-Koyukuk Census Areas
Connecticut (9 councils of governments [COGs] adopted as the county-equivalent geographic unit)	Capitol Planning Region, Greater Bridgeport Planning Region, Lower Connecticut River Valley Planning Region, Naugatuck Valley Planning Region, Northeastern Connecticut Planning Region, Northwest Hills Planning Region, South Central Connecticut Planning Region, Southeastern Connecticut Planning Region, Western Connecticut Planning Region

Appendix B. Geographical Overlap of Township Governments With Other Governments

Municipalities that overlap townships	Cover part of state: Connecticut, Illinois, Indiana, Kansas, Michigan, Minnesota, Missouri, Nebraska, New York, Ohio, Vermont
No geographical overlap between municipalities and townships	All territory other than that served by municipalities: Massachusetts, New Jersey, Pennsylvania, Rhode Island, Wisconsin
No geographical overlap between municipalities and townships	All territory except for areas served by municipalities and areas without any governments: Maine, New Hampshire, North Dakota, South Dakota
States without township governments	Alabama, Alaska, Arizona, Arkansas, California, Colorado, Delaware, District of Columbia,[1] Florida, Georgia, Hawaii, Idaho, Iowa, Kentucky, Louisiana, Maryland, Mississippi, Montana, Nevada, New Mexico, North Carolina, Oklahoma, Oregon, South Carolina, Tennessee, Texas, Utah, Virginia, Washington, West Virginia, Wyoming

[1] The District of Columbia is counted as a municipality in the 2022 Census of Governments: Organization.

Appendix C. State Officials Who Reviewed Individual State Descriptions

The following state officials reviewed some state descriptions to make sure they were complete and accurate. These reviewers gave generously of their time, and we value their comments and suggestions. This cooperative effort played a key role in improving the quality of this report. However, the U.S. Census Bureau is responsible for the definitions, criteria applied, and the classification of governments and agencies in the report.

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Appendix D. Legislative Research

Alabama
Acts of Alabama
Code of Alabama

Alaska
Session Laws of Alaska
Alaska Statutes

Arizona
Arizona Revised Statutes Annotated
Session Laws of Arizona

Arkansas
Arkansas Statutes Annotated
General Acts of Arkansas

California
Deering's California Codes Annotated
Statutes of California

Colorado
Colorado Revised Statutes
Session Laws of Colorado

Connecticut
Connecticut Annotated Statutes
Connecticut Public Acts
Connecticut Special Acts
General Statutes of Connecticut

Delaware
Delaware Code Annotated
Laws of Delaware

District of Columbia
District of Columbia Code Annotated
District of Columbia Register
District of Columbia Statutes at Large

Florida
Florida Annotated Statutes
Laws of Florida

Georgia
Georgia Laws
Official Code of Georgia Annotated

Hawaii
Hawaii Revised Statutes
Session Laws of Hawaii

Idaho
Idaho Code Annotated
Session Laws of Idaho

Illinois
Illinois Compiled Statutes Annotated
Laws of Illinois

Indiana
Acts, Indiana
Burns Indiana Statutes Annotated

Iowa
Acts and Joint Resolutions of the State of Iowa
Iowa Annotated Statutes

Kansas
Kansas Annotated Statutes
Session Laws of Kansas

Kentucky
Kentucky Acts
Michie's Kentucky Revised Statutes Annotated

Louisiana
Louisiana Administrative Code
Louisiana Annotated Statutes
Louisiana Constitution

Maine
Laws of the State of Maine
Maine Revised Statutes Annotated

Maryland
Annotated Code of Maryland
Laws of Maryland

Massachusetts
Acts and Resolves of Massachusetts
Annotated Laws of Massachusetts

Michigan
Michigan Compiled Laws Service
Public and Local Acts of the Legislature of the State of Michigan

Minnesota
Laws of Minnesota
Minnesota Annotated Statutes

Mississippi
General Laws of Mississippi
Mississippi Code of 1972 Annotated

Missouri
Laws of Missouri
Missouri Annotated Statutes

Montana
Laws of Montana
Montana Code Annotated

Nebraska
Laws of Nebraska
Revised Statutes of Nebraska Annotated

Nevada
Nevada Revised Statutes Annotated
Statutes of Nevada

New Hampshire
Laws of the State of New Hampshire
New Hampshire Revised Statutes Annotated

New Jersey
Laws of New Jersey
New Jersey Annotated Statutes

New Mexico
Laws of New Mexico
Michie's Annotated Statutes of New Mexico

New York
Laws of New York
New York Consolidated Laws Service

North Carolina
General Statutes of North Carolina Annotated
Session Laws of North Carolina

North Dakota
Laws of North Dakota
North Dakota Century Code

Ohio
Ohio Administrative Code
Ohio Constitution
Page's Ohio Revised Code Annotated

Oklahoma
Oklahoma Statutes Annotated
Session Laws of Oklahoma

Oregon
Oregon Annotated Statutes
Oregon Laws and Resolutions

Pennsylvania
Laws of Pennsylvania
Pennsylvania Consolidated Statutes
Pennsylvania Statutes

Rhode Island
General Laws of Rhode Island
Public Laws of Rhode Island and Providence Plantations

South Carolina
Acts and Joint Resolutions
South Carolina Code of Laws Annotated

South Dakota
Laws of South Dakota
South Dakota Codified Laws

Tennessee
Public Acts of the State of Tennessee
Private Acts of the State of Tennessee
Tennessee Code Annotated

Texas
General and Special Laws of the State of Texas
Texas Statutes and Codes

Utah
Laws of Utah
Utah Code Annotated

Vermont
Laws of Vermont
Vermont Statutes Annotated

Virginia
Acts of the General Assembly of the Commonwealth of Virginia
Code of Virginia

Washington
Annotated Revised Code of Washington
Laws of Washington

West Virginia
Acts of the Legislature of West Virginia
West Virginia Code

Wisconsin
Laws of Wisconsin
Wisconsin Statutes

Wyoming
Session Laws of Wyoming
Wyoming Statutes Annotated

All States
United States Code