

Washington State Special Purpose Districts with Assessment Authority

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District & Designation	Category	Purpose	Funding	Property Tax Authority?	Fees and Charges Authority?	Assessment Authority?
Irrigation Districts (<i>Municipal Corporation</i>)	Agriculture	Provide irrigation of land, develop electrical generating facilities, purchase and sell electricity, provide street lighting, sewer and domestic water system.	Benefit assessments; general obligation bonds; revenue bonds; local improvement districts; rates and charges for services and assistance provided by district. RCW 87.03.200; RCW 87.03.240; RCW 87.03.480-.527; 87.03.0175.	No	Yes	Yes
Irrigation and Rehabilitation Districts (<i>Municipal Corporation</i>)	Agriculture	Conversion of certain irrigation districts to further recreational potential of larger lakes, improve inland lakes and shorelines.	Benefit assessments; special assessments of up to \$0.25 per \$1,000 unless voters approve excess ; general obligation bonds; revenue bonds; local improvement districts; rates and charges for services and assistance provided by district. RCW 87.03.200; RCW 87.84.070; RCW 87.03.240; RCW 87.03.480-.527; 87.03.0175.	No	Yes	Yes
Reclamation Districts of one million acres	Agriculture	Reclamation and improvement of arid and semiarid lands and for the generation and/or sale of hydroelectric energy.	Regular levy upon voter approval; general and divisional improvement districts; general obligation bonds; special assessments. RCW 89.30.391; RCW 89.30.436; RCW 89.30.484; RCW 89.30.760.	Yes	No	Yes
Weed Districts	Agriculture	Control, prevent and exterminate weed found detrimental to crops, fruit trees, shrubs, foliage or other agricultural plants or foliage.	Benefit assessment. RCW 17.04.240	No	No	Yes
Inter-County Regular Weed Districts	Agriculture	Provides for joint program of all or any part of two counties or more to control weeds.	Benefit assessment. RCW 17.04.240; RCW 17.06.060; RCW 17.06.060	No	No	Yes
Agricultural Pest Districts	Agriculture	Destroy/exterminate animals that destroy/interfere with agricultural plants or products.	Property tax or benefit assessment. RCW 17.12.050; RCW 17.12.080	Yes	No	Yes
Horticultural Pest and Disease Board	Agriculture	Provide funds for inspecting and disinfecting horticultural or agricultural produces and horticultural premises.	Contributions from county general fund; horticultural tax; assessment; RCW 15.09.131; RCW 15.08.260	Yes	No	Yes
Diking and Drainage Districts (<i>Powers of a corporation for public purpose</i>) Statute applies to: diking district; drainage district; diking, drainage, and/or sewerage improvement district; intercounty diking and drainage district; consolidated diking district, drainage district, diking improvement district, and/or drainage improvement district; or flood control district.	Diking and Drainage	Construct, straighten, widen, deepen, and improve all rivers, watercourses or streams causing overflow damage to land in district.	Special assessments; special assessment bonds or notes (if the county legislative authority authorizes their issuance); rates and charges payable by owners within the district. RCW 85.38.150; RCW 85.38.230; RCW 85.38.145.	No	No	Yes
Diking & Drainage Districts in Two or More Counties (Intercounty Diking and Drainage Districts) (<i>Powers of a corporation for public purpose</i>)	Diking and Drainage	Establish diking and drainage systems or erect flood dikes to prevent inundations on land located in two or more counties.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Diking Districts	Diking and Drainage	Straighten, widen, deepen and improve all rivers, watercourses or streams, construct diking system to protect land from overflow.	Preliminary assessments. RCW 85.05.490. <i>See also funding listed for diking and drainage districts (ch. 85.38 RCW).</i>	No	Yes	Yes

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Diking, Drainage and Irrigation Improvement District; Drainage and Irrigation Improvement district - Improvement Districts - 1933 Act	Diking and Drainage	Reorganization of certain types of diking districts into a drainage and irrigation improvement district or a diking, drainage and irrigation improvement district.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Diking, Drainage, Sewerage Improvement Districts Funding methods revised by Diking, Drainage, and Sewerage Improvement Districts - 1967 Act	Diking and Drainage	Construct, straighten, widen, deepen, and improve all rivers, watercourses or streams causing overflow damage to land in district. Establish drainage, sewerage, and/or irrigation systems.	Supplemental assessments. RCW 85.08.520. <i>See also funding sources listed for diking and drainage districts (ch. 85.38 RCW).</i>	No	Yes	Yes
Drainage District	Diking and Drainage	Establish drainage system.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Drainage Improvement District; Diking Improvement District - Improvement Districts - 1917 Act (reorganization of Diking or Drainage Dist)	Diking and Drainage	Reorganization of certain types of diking or drainage districts into a drainage improvement district or a diking improvement district.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Community Facilities District (independently governed, special purpose district vested with the corporate authority included under Article VII, section 9 of the state Constitution)	Economic Development	Facilitate voluntary landowner financing of community facilities and infrastructure.	Special assessments (which may not exceed the amount in petition, if applicable); revenue bonds, assessment bonds. RCW 36.145.090.	No	No	Yes
Community Renewal Area	Economic Development	Financing to rehabilitate blighted areas.	Excess levy; excise tax; bonds; local improvement districts (community renewal agency). RCW 35.81.100; 35.81.190.	Yes	No	Yes
Industrial Development Districts (Ports) - to develop marginal area properties	Economic Development	Provide funding for developing or redeveloping marginal area properties.	Local improvement districts; bonds; assessments. RCW 53.25.100.	No	No	Yes
Conservation Districts (<i>Public body corporate and politic</i>)	Environment	Conserve soil resources, prevent flood water and sediment damages.	Special assessment (uniform rate per acre; or flat rate per parcel plus uniform rate per acre amount). Max per acre rate of \$0.10 per acre; max per parcel rate of \$5 or \$10, depending on county size); grants from the state conservation commission. RCW 89.08.400; RCW 89.08.410.	No	No	Yes
Lake and Beach Management Districts	Environment	Lake and beach improvement & maintenance.	Special assessment or rates and charges. RCW 36.61.020.	No	Yes	Yes
Flood Control Districts - (<i>Body corporate, powers of a corporation for public purposes</i>)	Flood Control	Straighten, widen, deepen and improve all rivers, watercourses or streams, construct diking system to protect land from overflow.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Flood Control Districts - 1935 Act	Flood Control	Flood control districts formed under Ch 86.05 RCW are permitted to continue to operate under the statute (even though it was repealed in 1935), with some limitations, or the district can operate under Ch. 86.09 RCW. See Flood Control Districts - 1937 Act. RCW 86.05.920.	Regular levy and excess bond levy, RCW 86.05.920; May be raised to \$1.25 with voter approval. Repealed 1970 with Savings Clause (see 1935 c160; 1949 c82; & 1953 c20)	Yes	Yes	Yes

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Flood Control Districts - 1937 Act	Flood Control	Protection of life and property, the preservation of the public health and the conservation and development of the natural resources.	Utility revenue bonds. RCW 86.09.592. See also funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
Flood Control Zone Districts (<i>Quasi Municipal Corporation</i>)	Flood Control	Undertaking, operating, or maintaining flood control projects/storm water control projects for areas of the county.	Regular levy of up to \$0.50 per \$1,000; excess levies; assessments; general obligation bonds; service charges pertaining to storm water control and flood control improvements. RCW 36.89.080; RCW 86.15.160; RCW 86.15.176; RCW 84.52.052; RCW 84.52.054.	Yes	Yes	Yes
Mosquito Control Districts	Health	Abatement or exterminate mosquitoes.	Excess levy of up to \$0.50 per \$1,000 upon voter approval; assessments; general obligation bonds. RCW 17.28.255; RCW 17.28.252.	Yes	No	Yes
Metropolitan Municipal Corporations (<i>Municipal Corporation</i>)	Metropolitan Services	Essential services in metropolitan areas not adequately provided by existing agencies: water pollution, water supply, transportation, garbage, parks & rec, comp. planning.	Regular levy of \$0.25 per \$1,000 upon voter approval; excess levy; general obligation and revenue bonds; local improvement districts; rates and charges. RCW 35.58.090, 35.58.116; 35.58.200-.280; RCW 35.58.460; RCW 35.58.500; RCW 35.58.570.	Yes	Yes	Yes
Park & Recreation Districts (<i>Municipal Corporation</i>)	Parks and Recreation	Provide leisure time activities, facilities, and recreational facilities.	Regular levy of up to \$0.60 per \$1,000 upon voter approval; excess levy; general obligation bonds; revenue bonds; local improvement districts; fees, rates, and rentals for the use of facilities . RCW 36.69.140; RCW 36.69.145; RCW 36.69.200; RCW 36.69.350; RCW 36.69.130.	Yes	Yes	Yes
Joint Park and Recreation District	Parks and Recreation	Enables park and recreation district in two or more counties.	Regular levy of up to \$0.60 per \$1,000 upon voter approval; excess levy; general obligation bonds; revenue bonds; local improvement districts; fees, rates, and rentals for the use of facilities . RCW 36.69.140; RCW 36.69.145; RCW 36.69.200; RCW 36.69.350; RCW 36.69.130.	Yes	Yes	Yes
Fire Protection Districts (<i>Municipal Corporation</i>)	Public Safety	Eliminate fire hazards and protect life and property outside cities/towns except where cities/towns have annexed.	Regular levies (3 different levies with each a max of \$0.50 per \$1,000); excess levy of \$0.50 per \$1,000; benefit charges upon voter approval, general obligation bonds, and local improvement districts. Collection of reasonable charges for emergency medical services. See generally Ch. 52.16 RCW; RCW 52.12.131.	Yes	Yes	Yes
Regional Fire Protection Service Authorities (<i>Municipal Corporation</i>)	Public Safety	Provides for regional fire protection service delivery, enhanced funding options, and new authority to address critical fire protection projects and emergency services.	Regular levies (3 different \$0.50 per \$1,000 levies); excess levy of \$0.50 per \$1,000; benefit charges upon voter approval, general obligation bonds, and local improvement districts. Collection of reasonable charges for emergency medical services. See generally Ch. 52.26 RCW; RCW 52.12.131.	Yes	Yes	Yes

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Water-Sewer Districts (water-sewer district, water district, sewer district) (Municipal Corporation)	Public Utility	Furnish ample supply of water; purchase and maintenance of fire fighting equipment; furnish wastewater collection; provide street lighting.	Excess levy of \$1.25 per \$1,000 of assessed value authorized at time of formation; general obligation and revenue bonds; local improvement districts; fees and charges for services. RCW 57.04.050; Chapter 57.08 RCW; Chapter 57.16 RCW; Chapter 57.20 RCW;	Yes	Yes	Yes
Sewer Districts	Public Utility	See Water-Sewer Districts.	See Water-Sewer Districts.	Yes	Yes	Yes
Sewage Improvement Districts - Formerly under Title 85 After 1979 powers of title 85	Public Utility	See Water-Sewer Districts.	See Water-Sewer Districts.	Yes	Yes	Yes
Water Districts	Public Utility	See Water-Sewer Districts.	See Water-Sewer Districts.	Yes	Yes	Yes
City Transportation Authority (Monorail) (Municipal Corporation)	Transportation	Construct and operate public monorail transportation system.	Regular levy of up to \$1.50 per \$1,000 upon voter approval; excess levies; motor vehicle excise tax of up to 2.5%; general obligation and revenue bonds; local improvement district; rates, tolls, fares, and charges for use of facilities and services. RCW 35.95A.050; RCW 35.95A.070; RCW 35.95A.080; RCW 35.95A.100.	Yes	Yes	Yes
Roads & Bridges Service Districts (Quasi Municipal Corporation)	Transportation	Providing funding for capital costs for state highway improvement a county or road district has authority to provide.	Excess levy; general obligation bonds; local improvement districts; gifts and donations. RCW 36.83.030; RCW 36.83.040; RCW 36.83.050; RCW 36.83.080.	Yes	No	Yes
Transportation Benefit District (Quasi Municipal Corporation)	Transportation	Help public-private sectors address public transportation.	Excess levy; other voter approved taxes and fees, including a sales and use tax of up to 0.2%, a vehicle fee of up to \$100 per vehicle, a fee or charge on building construction, and vehicle tolls; general obligation and revenue bonds; local improvement districts; grants and donations. RCW 36.73.040; RCW 36.73.060; RCW 36.73.065; RCW 36.73.080; RCW 36.73.110.	Yes	Yes	Yes
County Road District	Transportation	Provide revenue to establish, lay out, construct, alter, repair, improve and maintain county roads.	Regular levy. RCW 36.82.040.	Yes	No	Yes
Public Waterway Districts	Transportation	Provides funding for owners of lands bordering upon/accessible to any navigable water shall to improve waterway.	Benefit assessment; bonds. RCW 91.08.270; RCW 91.08.465.	No	No	Yes
River & Harbor Improvement Districts	Transportation	Funding source for river improvements.	Benefit assessment; bonds. RCW 88.32.140; RCW 88.32.040.	No	No	Yes

Notes:
 **This table was completed using information provided by the Municipal Research and Services Center (specifically the chart located at <http://www.mrsc.org/subjects/governance/spd/spdchart0112.pdf>) and directly from statute where noted.