

# Washington State Special Purpose Districts with the Authority to Impose Fees and Charges

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District & Designation	Category	Purpose	Funding	Property Tax Authority?	Fees and Charges Authority?	Assessment Authority?
<b>Irrigation Districts (Municipal Corporation)</b>	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
<b>Irrigation and Rehabilitation Districts (Municipal Corporation)</b>	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
<b>Diking &amp; Drainage Districts in Two or More Counties (Intercounty Diking and Drainage Districts) (Powers of a corporation for public purpose)</b>	Diking and Drainage	Establish diking and drainage systems or erect flood dunes 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
<b>Diking Districts</b>	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
<b>Diking, Drainage and Irrigation Improvement District; Drainage and Irrigation Improvement District - Improvement Districts - 1933 Act</b>	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
<b>Diking, Drainage, Sewerage Improvement Districts Funding methods revised by Diking, Drainage, and Sewerage Improvement Districts - 1967 Act</b>	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
<b>Drainage District</b>	Diking and Drainage	Establish drainage system.	See funding sources listed for diking and drainage districts (ch. 85.38 RCW).	No	Yes	Yes
<b>Drainage Improvement District; Diking Improvement District - Improvement Districts - 1917 Act (reorganization of Diking or Drainage Dist)</b>	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

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<b>Port Districts (Municipal Corporation)</b>	Economic Development	Acquire, construct, maintain, operate, develop and regulate system of harbor improvements, rail and water transfer and terminal facilities; air transfer, or terminal facilities, other storage and handling facilities. Acquire and construct toll bridges and tunnels and beltline railways, industrial development districts.	Regular levy of up to \$0.45 per \$1,000; regular levy of up to \$0.45 per \$1,000 for dredging, canal construction, or land leveling or filling purposes, upon voter approval; regular levy of up to \$0.45 per \$1,000 for industrial development purposes; general obligation bonds; revenue bonds; rates and charges for use of docks, wharves, warehouses, quays, and piers. RCW 53.36.020; RCW 53.36.070; RCW 53.36.100; 53.47.040; 53.08.070.	Yes	Yes	No
<b>Public Facilities Districts (Municipal Corporation)</b>	Economic Development	Acquire, construct, and operate sports facilities, entertainment facilities, convention facilities or regional centers and related parking facilities.	Sales tax of .2% upon voter approval; admissions tax of up to \$0.01 per \$0.20; 20% tax on vehicle parking charges; charges and fees for use of facilities; general obligation bonds; revenue bonds; gifts and donations; excess levy (for counties only); lodging excise tax (for counties only). FOR COUNTIES: RCW 36.100.030; RCW 36.100.036; RCW 36.100.040; RCW 36.100.050; RCW 36.100.060; RCW 36.100.210; RCW 36.100.220; RCW 82.14.048. FOR CITIES: RCW 35.57.030; RCW 35.57.020; RCW 35.57.090; RCW 35.57.100; RCW 35.57.110; RCW 82.14.048.	Yes	Yes	No
<b>Public Stadium Authority (Body corporate, powers of a corporation for public purposes)</b>	Economic Development	Develop and operate a stadium and exhibition center.	Charges, fees and rental income; gifts, grants, and donations; fees from naming rights. RCW 36.102.060; RCW 36.102.080; RCW 36.102.090.	No	Yes	No
<b>Air Pollution Control Authorities (Municipal Corporation)</b>	Environment	State-wide program of air pollution prevention and control	Excess levy of up to \$0.25 per \$1,000; fees collected for operating permits for air contaminant sources (collected if authority delegated by Department of Ecology). RCW 70.94.091; RCW 70.94.162.	Yes	Yes	No
<b>Aquifer Protection Areas</b>	Environment	Funds the protection, preservation and rehabilitation of subterranean water.	Voter approved fees for the withdrawal of subterranean water and on on-site sewage disposal. RCW 36.36.030.	No	Yes	No
<b>Lake and Beach Management Districts</b>	Environment	Lake and beach improvement & maintenance.	Special assessment or rates and charges. RCW 36.61.020.	No	Yes	Yes
<b>Shellfish Protection Districts - "Clean Water Districts"</b>	Environment	Protect shellfish industry from pollution.	Contributions from county; inspection fees and service fees; charges or rates specified in protection program; federal, state, or private grants. RCW 90.72.070.	No	Yes	No
<b>Flood Control Districts - (Body corporate, powers of a corporation for public purposes)</b>	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

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<b>Flood Control Districts - 1935 Act</b>	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
<b>Flood Control Districts - 1937 Act</b>	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
<b>Flood Control Zone Districts (Quasi Municipal Corporation)</b>	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
<b>Health Districts</b>	Health	Provide health services within the district.	Funds from county and state; License and permit fees. RCW 70.46.085; RCW 70.46.120.	No	Yes	No
<b>Public Hospital Districts (Municipal Corporation)</b>	Health	Own and operate hospitals and other health care facilities, provide hospital and other health care services.	Two regular levies of up to \$0.50 per \$1,000 each; excess levy; service charges; general obligation bonds; revenue bonds; interest-bearing warrants; gifts and donations. RCW 70.44.060; RCW 70.44.130.	Yes	Yes	No
<b>Rural Public Hospital District (defined)</b>	Health	A public hospital district authorized under chapter 70.44 RCW whose geographic boundaries do not include a city with a population greater than fifty thousand.	See <i>public hospital districts</i> .	Yes	Yes	No
<b>Public Housing Authorities (Public corporations)</b>	Housing	Provide housing for low income persons.	Bonds; grants; rates, charges and rental income. RCW 35.82.070; RCW 35.82.130; RCW 35.82.200	No	Yes	No
<b>Joint City-county Housing Authorities</b>	Housing	Housing authority created by one or more counties and any city or cities within any of those counties or in another county or counties	See <i>Public Housing Authority</i> .	No	Yes	No
<b>Metropolitan Municipal Corporations (Municipal Corporation)</b>	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
<b>Park &amp; Recreation Districts (Municipal Corporation)</b>	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

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<b>Joint Park and Recreation District</b>	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
<b>Park &amp; Recreation Service Areas (<i>Body corporate and shall possess all the usual powers of a corporation for public purposes</i> )</b>	Parks and Recreation	Finance, acquire construct, improve, maintain, or operate any park, senior citizen activities center, zoo, aquarium, and, or recreational facilities.	Regular levy of up to \$0.60 per \$1,000 upon voter approval; excess levy; general obligations bonds; admission fees and charges. RCW 36.68.520; RCW 36.68.525; RCW 36.68.550.	Yes	Yes	No
<b>Fire Protection Districts (<i>Municipal Corporation</i>)</b>	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
<b>Regional Fire Protection Service Authorities (<i>Municipal Corporation</i>)</b>	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
<b>Legal Authorities (Hydroelectric) - Irrigation Districts - (<i>Separate legal entity capable of exercising in its own name the powers granted it</i>)</b>	Public Utility	Enables cooperative development of hydroelectric generating resources by cities and irrigation districts, cities towns, irrigation districts and PUDs.	Rates, tolls, charges, and contract payments. RCW 87.03.837.	No	Yes	No
<b>Operating Agencies (Electricity Generation and Distribution, Cities &amp; PUD) (<i>Municipal corporation</i>)</b>	Public Utility	Generate electricity.	Rates and charges for electricity services. RCW 43.52.300.	No	Yes	No
<b>Public Utility Districts (<i>Municipal Corporation</i>)</b>	Public Utility	Conserve water & power resources; supply public utility service including water and electricity, sewer, telecommunications.	Regular Levy of up to \$0.45 per \$1,000; general obligation bonds; revenue bonds; rates and charges for services; local improvement guaranty fund. RCW 54.16.080; Chapter 54.24 RCW.	Yes	Yes	No
<b>Solid Waste Disposal Districts (<i>Quasi Municipal Corporation</i>)</b>	Public Utility	Provides for and funds solid waste disposal in counties under 1 million.	Excise tax; excess levy; general obligation and revenue bonds; fees for disposal services. RCW 36.58.130; RCW 36.58.140; RCW 36.58.150.	Yes	Yes	No

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<b>Water-Sewer Districts (water-sewer district, water district, sewer district) (Municipal Corporation)</b>	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
<b>Sewer Districts</b>	Public Utility	See Water-Sewer Districts.	See Water-Sewer Districts.	Yes	Yes	Yes
<b>Sewage Improvement Districts - Formerly under Title 85 After 1979 powers of title 85</b>	Public Utility		See Water-Sewer Districts.	Yes	Yes	Yes
<b>Water Districts</b>	Public Utility	See Water-Sewer Districts.	See Water-Sewer Districts.	Yes	Yes	Yes
<b>Solid Waste Collection Districts</b>	Public Utility	Mandatory collection of solid waste in unincorporated county.	Fees for services. RCW 36.58A.040.	No	Yes	No
<b>Airport District, County (Municipality)</b>	Transportation	Establish and operate airports or other air navigational facilities.	Regular levy of up to \$0.75 per \$1,000, voter authorization required; revenue bonds; fees & charges pertaining to airport operations. RCW 14.08.290; RCW 14.08.090; RCW14.08.122.	Yes	Yes	No
<b>City Transportation Authority (Monorail) (Municipal Corporation)</b>	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
<b>County Public Transportation Authority (Municipal Corporation)</b>	Transportation	Allows county to provide public transportation.	Contributions from participating counties; fares and rates for services. RCW 36.57.040; 36.57.060;	No	Yes	No
<b>County Rail Districts (Quasi Municipal Corporation)</b>	Transportation	Provide and fund improved rail freight and passenger service.	Excess levy; general obligation and revenue bonds; revenues from operations. RCW 36.60.040; RCW 36.60.050; RCW 36.60.060.	Yes	Yes	No
<b>County Ferry Districts, passenger-only (Counties of 1 million pop)(Municipal Corporation)</b>	Transportation	Allows a county on Puget Sound with a population over one million to fund and operate a passenger ferry service.	Regular levy of up to \$0.75 per \$1,000, except a district in county with pop of 1.5m or more is subject to max \$0.075 per \$1,000; excess levy; general obligation bonds; tolls for services. RCW 36.54.130; RCW 36.54.135; RCW 36.54.140.	Yes	Yes	No
<b>Public Transportation Benefit Area (Municipal Corporation)</b>	Transportation	Provide public transportation services with defined area.	Motor vehicle excise tax and sales and use tax (for passenger ferry services); rates and charges for services. RCW 36.57A.090; RCW 36.57A.210; RCW 82.80.130; RCW 82.14.440.	No	Yes	No

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<b>Regional Transit Authority (Municipal Corporation)</b>	Transportation	Enables transportation system for Puget Sound Area.	Voter approved sales and use tax of up to 1%; sales and use tax on retail car rentals; voter approved employer tax of \$2 per month per employee; fares, fees, charges for services; general obligation and revenue bonds; local improvement districts. RCW 81.112.080; RCW 81.112.130; RCW 81.112.140; RCW 81.104.150, RCW 81.104.170, RCW 81.104.160.	No	Yes	No
<b>Regional Transportation Investment District (Municipal Corporation)</b>	Transportation	Provides regions with the ability to plan, select, fund, and implement (or contract for the implementation of) projects identified to meet the region's transportation and land use goals.	Voter approved taxes and fees, including a sales and use of up to 0.1 percent, a local option vehicle license fee of up to \$100 per vehicle, a parking tax, a local motor vehicle excise tax, a local option fuel tax, an employer excise tax, and vehicle tolls on new or reconstructed local or regional arterials or state routes; general obligation and revenue bonds. RCW 36.120.050; RCW 36.120.130.	No	Yes	No
<b>Transportation Benefit District (Quasi Municipal Corporation)</b>	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
<b>Unincorporated Transportation Benefit Areas (UTBA) (Quasi Municipal Corporation)</b>	Transportation	Provide transportation services to unincorporated areas of the county.	See County Transportation Authority.	No	Yes	No

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.