

# Washington State Special Purpose Districts with Property Tax Authority

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District & Designation	Category	Purpose	Funding	Property Tax Authority?	Fees and Charges Authority?	Assessment Authority?
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
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
Cultural Arts, Stadium, and Convention Districts <i>(Quasi Municipal Corporation)</i>	Economic Development	Construction, modification, renovation, and operation of facilities.	Regular levy of up to \$0.25 per \$1,000 for up to 6 years upon voter approval; excess levy; general obligation bonds. RCW 68.52.290; RCW 68.52.310; RCW 67.38.110.	Yes	No	No
Port Districts <i>(Municipal Corporation)</i>	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
Public Facilities Districts <i>(Municipal Corporation)</i>	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

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<b>Community Renewal Area</b>	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
<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>Flood Control by Counties Jointly - 1913 Act (Intercounty)</b>	Flood Control	To help counties control flooding on a river that is or shall be the boundary line between two counties or its tributaries or outlet flows through parts of two counties and has a history of flooding.	Regular levy of up to \$0.25 per \$1,000 (levied by the county, but directed to pay for the contract with the district for flood control). RCW 86.13.010, 86.13.030.	Yes	No	No
<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 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>Flood Control by Counties (River Improvement Fund)</b>	Flood Control	control of waters subject to flood conditions from streams, tidal or other bodies of water.	Annual levy not to exceed \$0.25 per \$1,000 assessed value. RCW 86.12.010	Yes	No	No
<b>Cemetery Districts (Municipal Corporation)</b>	Health	Acquire, establish, maintain, manage, improve and operate cemeteries and conduct businesses of a cemetery.	Regular levy of up to \$0.1125 per \$1,000; general obligation bonds. RCW 68.52.290 RCW 68.52.310.	Yes	No	No
<b>Mosquito Control Districts</b>	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
<b>Public Hospital Capital Facility Areas (Quasi Municipal Corporation)</b>	Health	Provides funding for public hospital capital facilities or capital health care facilities for counties composed entirely of islands not annexed to hospital district.	Excess levy; general obligation bonds, gifts and donations. RCW 70.265.070.	Yes	No	No

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<b>Public Hospital Districts (<i>Municipal Corporation</i> )</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>Inter-County Rural Library Districts (<i>Municipal Corporation</i>)</b>	Library	Municipal corporation organized to provide library service for all areas outside of incorporated cities and towns within two or more counties.	Regular levy of up to \$0.50 per \$1,000; excess levies; general obligation bonds; community revitalization financing. RCW 27.12.150, 27.12.222; RCW 27.12.212.	Yes	No	No
<b>Island Library District (<i>Municipal Corporation</i>)</b>	Library	Provide library service for all areas outside of incorporated cities and towns on a single island only.	Regular levy of up to \$0.50 per \$1,000; excess levies; general obligation bonds. RCW 27.12.420; 27.12.222.	Yes	No	No
<b>Library Capital Facility Area (<i>Quasi Municipal</i>)</b>	Library	Provides funding for construction of capital library facilities.	Excess levies; general obligation bonds. RCW 27.15.050.	Yes	No	No
<b>Rural County Library Districts (<i>Municipal Corporation</i>)</b>	Library	Library serving all the area of a county not included within the area of incorporated cities and towns.	Regular levy of up to \$0.50 per \$1,000; excess levies; general obligation bonds. RCW 27.12.050; 27.12.222.	Yes	No	No
<b>Rural Partial Library District</b>	Library	Library district in a portion of the unincorporated area of a county.	Regular levy of up to \$0.50 per \$1,000; excess levies; general obligation bonds. RCW 27.12.050, 27.12.222.	Yes	No	No
<b>Metropolitan Municipal Corporations (<i>Municipal Corporation</i>)</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>Metropolitan Park District (<i>Municipal Corporation</i>)</b>	Parks and Recreation	Manage, control, improve, maintain, and acquire parks, parkways, boulevards, and recreational facilities.	Two regular levies of up to \$0.50 per \$1,000 and up to \$0.25 per \$1,000; excess levy; general obligation bonds. RCW 35.61.210.	Yes	No	No

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<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
<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 (Body corporate and shall possess all the usual powers of a corporation for public purposes )</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>Emergency Medical Service Districts (Quasi Municipal Corporation)</b>	Public Safety	Emergency medical services and funding.	Regular levy of up to \$0.50 per \$1,000, subject to voter approval. RCW 84.52.069.	Yes	No	No
<b>Urban Emergency Medical Service Districts (Quasi Municipal Corporation)</b>	Public Safety	Emergency medical services and funding for city or town located in two count.	Regular levy of up to \$0.50 per \$1,000, subject to voter approval. RCW 84.52.069.	Yes	No	No
<b>Fire Protection Districts (Municipal Corporation)</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 (Municipal Corporation)</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>Public Utility Districts (Municipal Corporation)</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

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<b>Solid Waste Disposal Districts (Quasi Municipal Corporation)</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
<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.	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>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 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>Roads &amp; Bridges Service Districts (Quasi Municipal Corporation)</b>	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

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Transportation Benefit District ( <i>Quasi Municipal Corporation</i> )	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. <i>RCW 36.73.040; RCW 36.73.060; RCW 36.73.065; RCW 36.73.080; RCW 36.73.110.</i>	Yes	Yes	Yes
County Road District	Transportation	Provide revenue to establish, lay out, construct, alter, repair, improve and maintain county roads.	Regular levy. <i>RCW 36.82.040.</i>	Yes	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.