



# SPECIAL PURPOSE DISTRICTS

Joint Select Committee on Junior  
Taxing Districts, Municipal  
Corporations, and Local  
Government Finance

July 16, 2012

# Special Purpose Districts: Roadmap

- **Background**
- **Terms**
- **Characteristics**
- **Formation**
- **Governance**
- **Boundaries**
- **Finance**
- **Types**



# Terms: Special Purpose Districts

- **What are special purpose districts?**
  - **Various definitions**
  - **Broad definitions include every local government entity that is not a city, town, or county.**

# Budget Proviso Language

- “The joint select committee shall review junior taxing districts and municipal corporations for the purpose of evaluating their provided services and making recommendations on the appropriateness of consolidating services into a general purpose local government.”

# Terms

- **What are “junior taxing districts”?**
  - **Various definitions**
  - **Encompasses all taxing districts other than the state, counties, road districts, cities, towns, port districts, and public utility districts (RCW 84.54.043).**
- **What are “municipal corporations”?**
  - **6 definitions in statute, and several in case law.**
  - **Encompasses cities, towns, and counties, and special purpose districts.**

# Background: How many special purpose districts are in Washington?

- **80+ different types.**
- **1670+ currently operating.**
- **Washington Territorial Legislature established the first special purpose districts in the 1880s.**

# Characteristics

- **Function as political subdivisions of the state with a governance structure defined in statute.**
- **Perform a single function or limited number of functions.**
- **Provide services or facilities.**
- **Contain a designated source of funding.**
- **Defined boundaries.**

# Formation

- **Authorized by statute.**
- **Formed by a resolution of the county legislative authority or by a petition to the county legislative authority.**
- **Require public hearing.**
- **Require approval by voters in an election (with some exceptions).**

# Governance

- **Varied structures for governing bodies.**
  - **Independently elected board.**
  - **Appointed board or supervisors.**
  - **County (or city) legislative body.**
  - **Other.**
  
- **Elections and Offices.**
  - **Nonpartisan; terms vary from 2 to 6 years.**
  
- **Relationship to Counties.**

# Boundaries

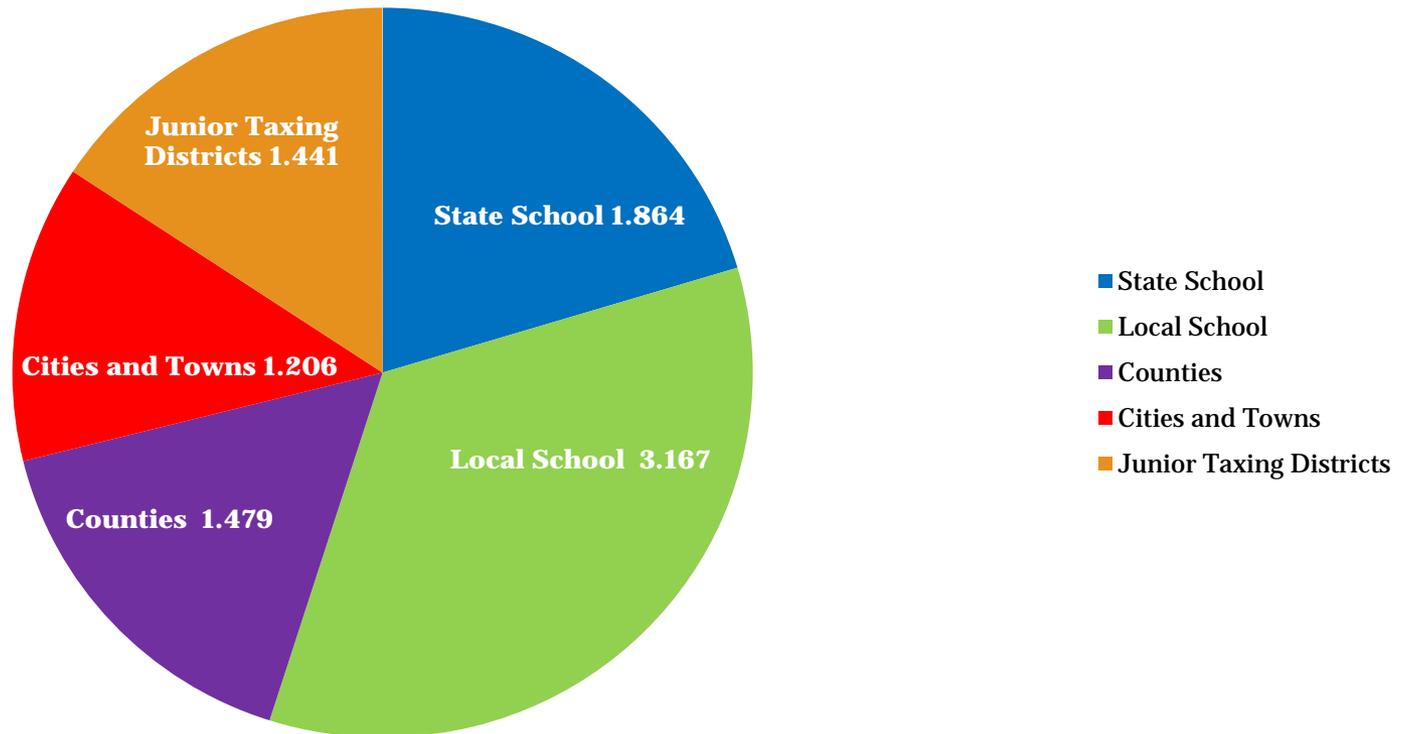
- Many districts are in unincorporated areas of counties, which might allow the inclusion of cities and towns by the passage of a resolution of their legislative authorities or by annexation.
- Some are county-wide with boundaries coterminous with the county.
- Mergers among districts are sometimes permitted.
- Interlocal cooperation agreements.

# Finance

- **Regular property taxes.**
- **Excess levies for operation and maintenance.**
- **Fees and charges.**
- **Local improvement districts.**
- **Debt.**
- **Benefit assessments.**

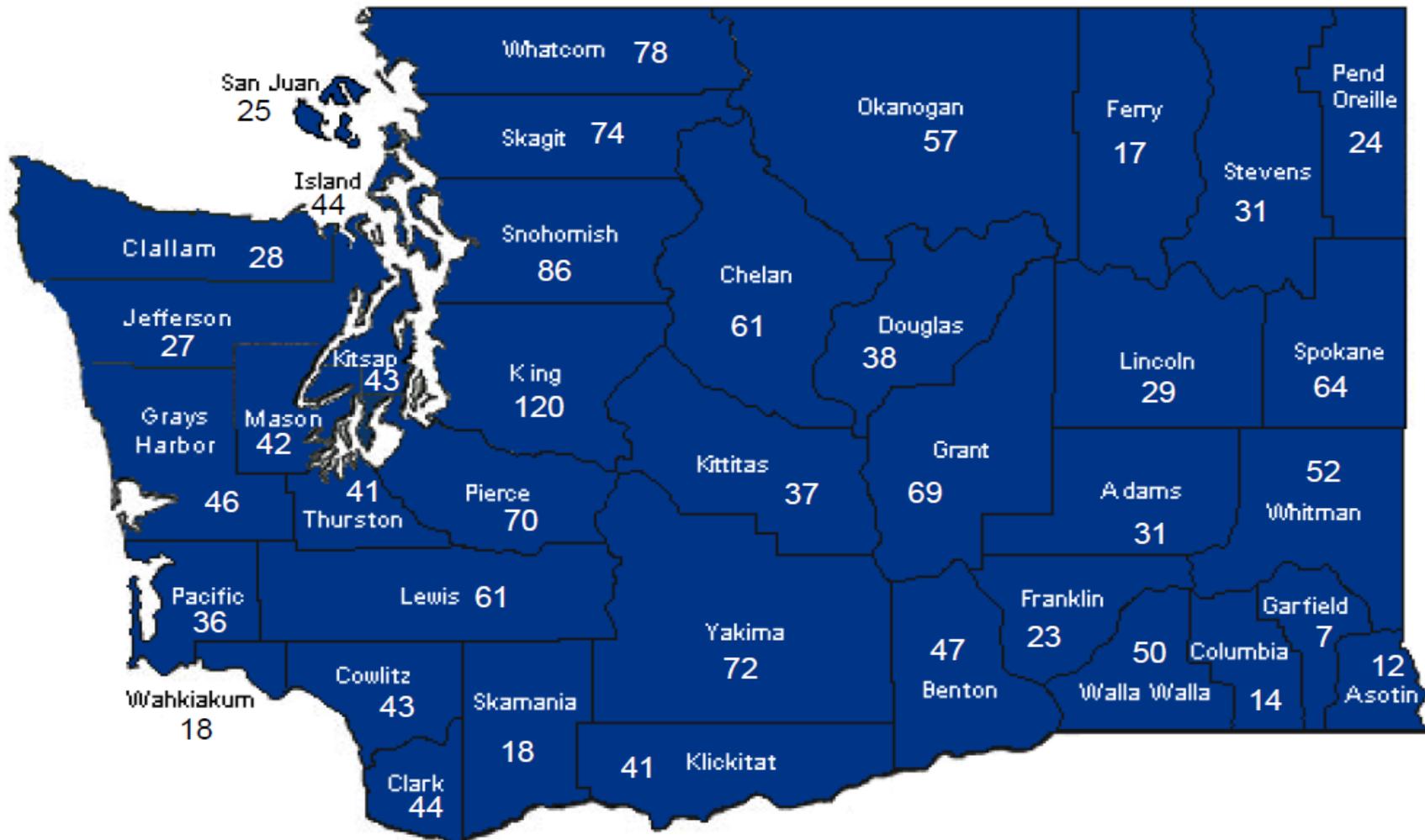
# Total Property Tax Levies for 2011\*

(Numbers in Billions)



\*See Washington Department of Revenue Data; [http://dor.wa.gov/docs/reports/2011/Property\\_Tax\\_Statistics\\_2011/](http://dor.wa.gov/docs/reports/2011/Property_Tax_Statistics_2011/)

# Number of Districts by County



Number of Special Districts in Each County - Includes Multi-County Districts ( 01/12)

# Agriculture & Natural Resources

Type	Purpose	Number
Agricultural Pest Districts (1919)	Destroy animals that interfere with agricultural plants or products.	*
Horticultural Pest & Disease Board (1969)	Funds for inspecting and disinfecting horticultural premises and produce.	*
Irrigation Districts (1890-1961) (4 types)	Irrigate or reclaim land, develop electrical generation facilities, supply water.	98
Legal Authorities (Hydroelectric) Irrigation Districts (1983)	Allows cooperative development of hydroelectric resources by PUDs, cities, towns & irrigation districts.	18
Weed Districts (1921)	Control weeds detrimental to agriculture.	11

Not a comprehensive list. Please see <http://www.mrsc.org> for more information.

# Environment

Type	Purpose	Number
Air Pollution Control (1957, 1967)	Control air pollution.	7
Aquifer Protection (1985)	Funds protection, preservation & rehabilitation of subterranean water.	*
Conservation (1939)	Conserve soil, and prevent flooding.	47
Diking and Drainage (1890-1961) (4 types)	Improve rivers and watercourses to prevent overflow damage.	107
Flood Control (1913-1961) (4 types)	Protect life and property through flood control projects.	12
Lake and Beach Management (1986)	Lake and beach maintenance and improvement.	*
Shellfish protection (1985)	Protect shellfish industry from pollution.	*

Not a comprehensive list. Please see <http://www.mrsc.org> for more information.

# Economic Development

Office of Program Research

Type	Purpose	Number
Apportionment Districts (1982)	Allocate portion of property taxes to assist public improvements.	*
Community Facilities (2010)	Assist voluntary landowner financing of community facilities.	0
Community Renewal (2002)	Rehabilitate blighted areas.	*
Cultural Arts, Stadium & Convention (1982)	Construction and operation of cultural facilities.	0
Public Facilities (1988, 1999)	Construct and operate sports, convention, and entertainment facilities.	25
Public Stadium Authority (1997)	Develop stadium and exhibition center.	1
Ports (1911)	Construct and operate harbor improvements, rail, water & air transfer facilities.	75
(Port) Industrial Development (1939)	Funding for developing or redeveloping marginal areas.	*

Not a comprehensive list. Please see <http://www.mrsc.org> for more information.

# Health and Public Safety

Type	Purpose	Number
Emergency Medical Service Districts (1979, 1994) (2 types)	Emergency medical services and funding.	8
Fire Protection Districts (1933)	Eliminate fire risk and protect life & property.	367
Health Districts (1945)	Provide health Services.	11
Mosquito Control (1957)	Abate or eliminate mosquitos.	18
Public Hospital Capital Facility Areas (2009)	Provide funding for public hospital capital facilities.	0
Public Hospital District (1945, 1992) (2 types)	Own and operate hospitals and health care facilities.	56
Regional Fire Protection Service Authorities (2004)	Provides for regional fire protection services, and enhanced funding options.	7

Not a comprehensive list. Please see <http://www.mrsc.org> for more information.

# Public Utilities

Type	Purpose	Number
Public Utility Districts (1931)	Supply public utility services, including water, electric, sewer, telecommunications.	27
Sewage Improvement Districts (1923)	See water-sewer districts.	See water-sewer districts.
Solid Waste Disposal Districts (1982)	Provides for and funds solid waste disposal in counties under 1 million.	2
Television Reception Improvement Districts (1971)	Construct and operate TV and FM radio translator stations.	6
Water-Sewer Districts (1913-1971) (3 types)	Furnish water supply and wastewater collection.	191

# Transportation

Type	Purpose	Number
Airport Districts (County) (1945)	Establish and operate airports.	2
Transportation Authorities (2 types)	Construct and operate public transportation.	2
County Rail Districts (1983)	Provide and fund rail service.	1
County Road Districts (1889)	Provide funding for county roads.	39
County Ferry Districts (2003)	Operate a passenger ferry service.	1
Public Transit Benefit Area (1975)	Construct and operate public transportation.	20
Public Waterway Districts (1911)	Provide funding to improve waterways.	*
Regional Transit Authorities (1992)	Enables transportation system in Puget Sound.	1
River and Harbor Improvement Districts (1903)	Cooperate with federal water projects.	*
Road & Bridges Services (1983)	Improve or fund capital costs for roads.	1
Transportation Benefit District (1989)	Help sectors address transportation.	36
Regional Transportation Investment District (2002)	Provide regional assistance for transportation projects.	*

# Community

Type	Purpose	Number
Cemetery (1947)	Establish & manage cemeteries.	104
Library (1935, 1941, 1947, 1982, 1993, 1995) (6 types)	Provide library services outside of incorporated cities & towns.	23
Parks (1907, 1957, 1963, 1979) (4 types)	Manage parks & recreation facilities, provide services.	67
Public Housing Authorities (1939, 1980) (2 types)	Provide housing for low-income people.	41
Metropolitan Municipal Corporations (1957)	Provide services not provided by existing agencies.	0

# Education

Type	Purpose	Number
School Districts (1889)	Education.	295
Joint School Districts (1897)	Any school district composed of territory lying in more than one county.	See school districts.

# Questions?

