

# Water-Related Special District Authority in Western States

*For additional information see the Appendix, which contains detailed descriptions*

State	Special District	Board of Directors	Taxing Authority	Tax Approval Required
<b>Arizona</b>				
	Drainage Districts	Elected	set ad valorem taxes; impose special assessments; issue bonds	voter approval for assessments and bonds
	Flood Protection Districts	Elected	levy ad valorem taxes; impose special assessments; issue bonds	voter approval for assessments and bonds
	Groundwater Replenishment Districts	Elected	collect fees and charges; set ad valorem taxes; levy replenishment taxes; issue bonds	voter approval to issue bonds
	Irrigation Districts	Elected	set water tax, ad valorem taxes, special assessments; fix tolls and charges; issue bonds	voter approval to issue bonds
	Irrigation Water Delivery Districts	Elected	set ad valorem taxes; fix rates and fees; incur indebtedness	
	Mohave County Water Authority	Appointed	collect membership dues; subcontractor fees	
	Multijurisdictional Water Facilities Districts	Elected	establish and collect user fees, rates, charges; issue bonds	voter approval to issue bonds
	Pinal County Water Augmentation Authority	Appointed	set and collect fees; issue bonds	
	Water Conservation Districts (multicounty)	Elected	fix and collect charges; set ad valorem taxes	
<b>California</b>	<i>(based on 2002 Census Report)</i>			
	Drainage Districts	Elected or Appointed	levy taxes and special assessment; fix tolls and charges; issue bonds	voter approval to issue bonds
	Flood Control and Water Conservation Districts	Elected or Appointed	levy property taxes	
	Irrigation Districts	Elected	levy taxes and special assessments; issue bonds; fix rates, fees, and tolls	voter approval to issue bonds
	Resource Conservation Districts	Elected or Appointed	levy taxes; charge fees	
	Water Supply and Water Conservation Districts	Elected or Appointed (county)	fix charges; levy special assessments; levy property taxes	

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State	Special District	Board of Directors	Taxing Authority	Tax Approval Required
<b>Colorado</b>				
	Cherry Creek Basin Water Quality Authority	Appointed	fix rates, tolls, fees, charges; levy ad valorem taxes and special assessments; issue bonds	
	Conservation Districts	Elected	levy ad valorem taxes and benefit assessments; borrow money	voter approval to levy taxes or assessments
	Drainage Districts	Elected	levy benefit assessments; issue bonds	voter approval to issue bonds
	Ground Water Management Districts	Elected	levy ad valorem taxes and special assessments; issue bonds	voter approval to issue bonds
	Irrigation Districts	Elected	fix and collect charges; levy special acreage assessment; issue bonds	voter approval to levy assessments
	Metropolitan Water Districts	Appointed	levy ad valorem taxes; fix rates; issue bonds	voter approval to issue bonds
	Water Authorities	Appointed	charge user fees; issue bonds	
	Water Conservancy Districts	Elected or Appointed	fix rates; levy ad valorem taxes and special assessments; issue bonds	voter approval to issue bonds
	Water and Sanitation Districts	Elected	charge fees; levy ad valorem taxes; issue bonds	voter approval to issue bonds
<b>Idaho</b>				
	Aquifer Recharge Districts	Elected	Borrow money and secure loans with assessment revenue	
	Drainage Districts	Appointed	charge fees; levy benefit assessment; issue bonds	
	Flood Control Districts	Appointed	levy ad valorem taxes	
	Ground Water Districts	Elected	levy special assessments; incur indebtedness	voter approval to incur indebtedness
	Ground Water Management Districts	Appointed <i>then</i> Elected	levy special assessments; borrow money	by petition voter approval may be required to borrow money
	Irrigation Districts	Elected	levy assessments; issue bonds; levy acreage tax	voter approval to issue bonds
	Levee Districts	Elected	levy special assessments; determine amount to be levied in taxes	

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State	Special District	Board of Directors	Taxing Authority	Tax Approval Required
	Water and Sewer Districts	Elected	levy ad valorem taxes; fix rates and charges; issue bonds	voter approval to issue bonds
	Water Improvement Districts	Appointed and Elected	levy special assessments; issue bonds	voter approval to issue bonds
<b>Montana</b>				
	Conservation Districts	Elected	levy special assessments; issue bonds; require contributions from benefitted landowners	
	Conservancy Districts	Appointed	levy ad valorem taxes; collect charges; issue bonds	voter approval to issue bonds
	County Water and Sewer Districts	Elected and Appointed	fix rates and charges; levy assessments on benefitted lands	
	Drainage Districts	Elected	levy assessments; issue bonds	
	Irrigation Districts	Elected	levy ad valorem taxes; issue bonds	
	Regional Water and Wastewater Authorities	Appointed	fix rates and charges; issue bonds	
<b>Nevada</b>				
	Conservation Districts	Elected and Appointed	may require contributions from landowners	
	Irrigation Districts	Elected	levy ad valorem taxes and special assessments; fix tolls and charges; issue bonds	voter approval to issue bonds
	Moapa Valley Water District	Elected	levy ad valorem taxes; issue bonds	voter approval to issue bonds
	Southern Nevada Water Authority	Representatives	set and collect user fees; issue bonds	
	Truckee Meadows Water Authority	Appointed	issue bonds	
	Virgin Valley Water District	Elected and Appointed	levy ad valorem taxes; issue bonds	voter approval to issue bonds
	Water Conservancy Districts and Subdistricts	Appointed	fix rates; levy ad valorem taxes and special benefit assessments; incur indebtedness	voter approval to incur indebtedness

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State	Special District	Board of Directors	Taxing Authority	Tax Approval Required
<b>New Mexico</b>				
	Community Ditches and Acequias	Elected	levy assessments; collect fines; issue bonds	
	Conservancy Districts	Elected or Appointed	levy ad valorem taxes and special assessments; issue bonds	See detailed description
	Drainage Districts	Elected	levy special benefit assessments; issue bonds	
	Flood Control Authorities	Elected	levy ad valorem taxes; issue bonds	voter approval to issue bonds
	Flood Control Districts	Elected	levy ad valorem taxes; issue bonds	
	Irrigation Districts	Elected	levy property taxes and special assessments; fix charges; issue bonds	voter approval to issue bonds
	Metropolitan Water Boards	Elected and Appointed	fix fees, charges, leases, rentals; issue bonds	
	Soil and Water Conservation Districts	Elected	levy ad valorem taxes; issue bonds	public hearing and local referendum to issue bonds
	Water and Sanitation Districts	Elected	levy ad valorem taxes; fix tolls and charges; issue bonds	
<b>Oregon</b>				
	Domestic Water Supply Districts	Elected	fix rates; levy ad valorem taxes and special benefit assessments; issue bonds	voter approval to issue bonds
	Drainage Districts	Elected	levy acreage tax and special benefit assessments; issue bonds	voter approval to issue bonds
	Irrigation Districts	Elected	levy ad valorem taxes and benefit assessments; fix tolls, rates, and charges; issue bonds	voter approval for assessments and to issue bonds
	Joint Water and Sanitary Authorities	Elected	fix charges and rentals; levy ad valorem taxes and special assessments; issue bonds	voter approval to issue bonds
	Joint Water Commissions	Elected or Appointed	charge for operating costs; issue bonds	

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State	Special District	Board of Directors	Taxing Authority	Tax Approval Required
	Peoples' Utility Districts	Elected	levy ad valorem taxes; fix rates, fees, charges; issue bonds	voter approval to issue bonds
	Soil and Water Conservation Districts	Appointed <i>then</i> Elected	levy special assessments; issue special assessment improvement bonds; levy property taxes; issue bonds	voter approval to levy property taxes and to issue bonds
	Water Authorities	Elected	fix charges and rentals; levy ad valorem taxes and special assessments; issue bonds	voter approval to issue bonds
	Water Control Districts	Elected	levy special benefit assessments or property taxes; set charges and rates; issue bonds	voter approval to issue bonds
	Water Improvement Districts	Elected	fix and collect charges; levy ad valorem taxes and special assessments; issue bonds	voter approval to issue bonds
<b>Washington</b>				
	Diking and Drainage Districts	Elected	See detailed description	
	Flood Control Districts	Elected	levy assessments; issue bonds	
	Hydroelectric Resources Authorities	Specified in each agreement	fix rates, tolls, charges; issue bonds	
	Irrigation Districts	Elected	fix rates and charges; levy special benefit assessments; issue bonds	voter approval to issue bonds
	Irrigation Districts--Joint Control	Appointed	levy special assessments and charges on members	
	Public Utility Districts	Elected	set rates and fees; levy ad valorem taxes; issue bonds	
	Water-Sewer Districts	Elected	levy special benefit assessments; fix rates and charges; issue bonds; levy property taxes	voter approval to issue bonds or levy property taxes
	Conservation Districts (county)	Elected and Appointed	no taxing authority	

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<b>Wyoming</b>				
	Conservation Districts	Elected	may require contributions from benefitted landowners; levy taxes	voter approval to levy taxes
	Drainage Districts	Elected or Appointed	levy special benefit assessments; issue bonds	
	Irrigation Districts	Elected	levy special benefit assessments; fix and collect charges; issue bonds	
	Water Conservancy Districts	Elected	fix rates; levy taxes and benefit assessments; issue bonds	voter approval to issue bonds
	Water and Sewer Districts	Elected	levy ad valorem taxes and special assessments; fix rates and charges; issue bonds	voter approval to issue bonds
	Watershed Improvement Districts	Elected	levy benefit assessments; issue bonds	voter approval to issue bonds

Source:  
 U.S. Census Bureau  
<http://www.census.gov/govs/www/cog2007.html>  
<http://ftp2.census.gov/govs/pubs/gc021x2.pdf>

# APPENDIX

## Detailed Descriptions of Taxing Authority for Water Districts in the Western States (AZ, CA, CO ID, MT, NV, NM, OR, WA, WY)

### Arizona

#### **Drainage 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.

#### **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.

#### **Groundwater Replenishment Districts**

Groundwater replenishment districts are established in active management areas meeting certain criteria on petition by a municipality to the county board of supervisors, followed by a public hearing and resolution. An elected board of nine directors governs each district. The districts may collect fees and charges, set ad valorem taxes, levy replenishment taxes and, with voter approval, issue general obligation and revenue bonds. No districts of this type were reported in operation in October 2007.

#### **Irrigation Districts**

Irrigation districts may be created to provide irrigation, domestic water supply, and electric power after petition of landowners to the county board of supervisors, followed by 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.

### **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 water. The board of directors consists of persons appointed by the member local governments. The authority may collect dues from its membership, and fees from subcontractors.

### **Multijurisdictional Water Facilities Districts**

Two or more municipal water providers may form districts established by the county board of supervisors after a hearing and referendum. A private water company may be included as a municipal water provider; however, a district cannot be solely comprised of private water companies. An elected board of directors governs each district. Districts may establish and collect user fees, rates, and charges and, upon voter approval, issue refunding and revenue bonds. Private water companies that are participating municipal water providers are subject to additional limitations.

### **Pinal County Water Augmentation Authority**

This authority was created by a special act of the legislature. 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 issue bonds.

### **Water Conservation Districts (multicounty)**

These districts, authorized by 1971 legislation, are established by the state director of water resources on petition of three or more counties, or on petition of voters, followed by a public hearing. The districts contract with the secretary of the interior for water from the Central Arizona Project. An elected board of directors governs each district; the number of members is determined by county population. The district boards may fix and collect charges and set ad valorem taxes. The Central Arizona Water Conservation District was established under this law.

## **California** *Based on the 2002 Census Report (2007 report currently unavailable—due by fall 2009)*

### **Drainage Districts**

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

- Drainage districts—1885 law

- Drainage districts—1903 law

- Drainage districts—1923 law

- County drainage districts—1886 and 1903 laws

- Storm water districts—1909 law

Under the 1885 law, drainage districts may be created by the county board of supervisors on 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 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 special act with similar provisions.

Under the 1923 law, drainage districts are established by the county supervisors on 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. Since 1953, no new districts may be formed under this law but those then in existence may continue to operate under its provisions. County drainage districts are similarly established but without 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 powers similar 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.

### **Flood Control and Water Conservation Districts**

California general legislation provides that the following types of districts, to provide flood control facilities, may be established by county boards of supervisors on petition of landowners and after public hearing:

Flood control and water conservation districts —1931 law

Levee districts—1905 and 1959 laws

Protection districts—1880 law

Flood control and water conservation districts under the 1931 law are governed by trustees appointed by the county supervisors. They 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 law have 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. They may levy special assessments and property taxes.

In addition, the following districts have been established by special acts to provide flood control facilities:

American River Flood Control District

Antelope Valley Storm Water Conservation and Flood Control District

Brannan-Andrus Levee Maintenance District

City of Marysville Levee District

Contra Costa County Flood Control and Water Conservation District

Fresno Metropolitan Flood Control District

Lake County Flood Control and Water Conservation District

Lassen-Modoc County Flood Control and Water District

Levee District Number One of Sutter County

Lower San Joaquin Levee District

Napa County Flood Control and Water Conservation District

Pajaro River Watershed Flood Prevention Authority

Sacramento Area Flood Control Agency

Sacramento River West Side Levee District

San Benito County Water Conservation and Flood Control District

Stanislaus County Flood Control District

Yolo County Flood Control and Water Conservation District

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. The Stanislaus County Flood Control District was not reported in operation as of June 2002.

Flood control districts that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments.

### **Irrigation Districts**

Irrigation districts are created by the county board of supervisors on petition of landowners and after 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 levy ad valorem taxes and special assessments. It may issue revenue and general obligation bonds with voter approval.

### **Resource Conservation Districts**

Resource conservation districts provide soil and water conservation services. These districts are established by the board of county supervisors on petition of landowners and after hearing and referendum. An elected or appointed board of directors governs each district. The districts may levy taxes, accept gifts and grants, and charge fees for services. 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. They are not counted as separate governments.

### **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 ten types of districts. Each is created by resolution of the county board or other participating agency, usually upon petition, and after 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 special act to perform additional functions. All of 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, and the Yuba-Bear River Basin Authority, which has directors appointed by the participating counties. All districts may fix charges, levy property taxes, and issue bonds on voter approval. Some of these agencies have been subdivided into “zones” for purposes of financing improvements. Such zones are classified as dependent activities of the parent agency and are not counted as separate governments. County water agencies that are governed by the county board of supervisors in an ex officio capacity are not counted as separate governments.

## Colorado

### **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. A board of directors representing participating governments plus seven members appointed by the Governor governs the authority. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments, and issue bonds.

### **Conservation Districts**

These districts are established on order of the state conservation board on petition and after hearing and referendum in the area to be served. An elected board of supervisors governs each district. The districts may levy benefit assessments and ad valorem taxes after voter approval, may accept state or federal grants, and may borrow money.

### **Drainage Districts**

Drainage districts are created by order of the board of county commissioners on petition, after a hearing and an election in the proposed district, unless the land concerned is unoccupied and an election is therefore unnecessary. An elected board of directors governs each district. The district may levy benefit assessments and may issue bonds after approval of the voters. The 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.

### **Ground Water Management Districts**

These districts are established by the state ground water commission on petition of taxpaying voters after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and special assessments and, with voter approval, may issue bonds.

## **Irrigation Districts**

Districts to provide irrigation and drainage facilities are authorized under three laws: the laws of 1905, of 1921, and of 1935. Legislation enacted in 1963 repealed the 1935 law but provided that 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 on petition of landowners in the proposed district after an election. Elected boards of directors govern all three types of districts. The districts formed under the 1905 and 1921 laws may issue revenue bonds with voter approval and may levy a special acreage assessment, as well as fix and collect charges for their facilities. Districts formed under the 1935 law may fix charges for their facilities and services and may issue revenue bonds but may not levy taxes.

## **Metropolitan Water Districts**

Metropolitan water districts are established to provide water for domestic, irrigation, municipal, and industrial uses, and to produce and sell electric power. The governing body of a municipality or other local government may enact an ordinance or resolution respectively naming municipalities to be included in the proposed district. If more than half of the named municipalities enact a similar ordinance or resolution and certify it to the division of local government in the department of local affairs, the organization is deemed effective upon certification by the division of local government; only those municipalities passing such an ordinance become a part of the district. A board of directors governs each district; the directors are appointed by the governing boards of the participating municipalities and the county (if unincorporated area is included), one member for each 25,000 population or fraction thereof. The district board may levy ad valorem taxes, fix rates for the sale of water and electricity, and issue revenue and general obligation bonds after voter approval. There were no metropolitan water districts reported in operation as of fiscal year 2007.

## **Water Authorities**

These authorities to develop water resources 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, whose number, manner of selection, and term of office are specified in the contract, governs each authority. Water authorities may fix rates, fees, and charges and may issue revenue bonds. The Fountain Valley Authority was created by contract between the U.S. Department of the Interior and the South East Colorado Conservancy District to provide domestic water distribution to Colorado Springs and other localities. The authority board of directors is appointed from the participating governments. The authority may charge user fees and issue revenue bonds.

## **Water Conservancy Districts**

Water conservancy districts are formed by order of the district court on petition of landowners or electors in the proposed district and after a public hearing. Districts are formed for the purpose of providing for an adequate water supply for domestic, industrial, and agricultural purposes. 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 and may finance their operations by fixing rates and levying ad valorem taxes and special assessments. Four conservation districts have been established by special acts to provide irrigation water:

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

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

County, appointed by the respective boards of county commissioners. The district board may fix and collect rents, assess annual charges or user fees, levy ad valorem taxes and special assessments, and may 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.

*The Republican River Water Conservation District* was created in 2004 for the conservation, use, and development of the water resources of the Republican River, its tributaries, and that portion of the Ogallala aquifer underlying the district and to assist the state to carry out the state's duty to comply with the Republican River Compact. The district includes all of Phillips and Yuma counties and those portions of Kit Carson, Lincoln, Logan, Sedgwick, and Washington counties within the Republican River basin. The 15-member board of directors, all of whom are resident property owners of the district, is appointed by each of the seven boards of county commissioners, by each of the seven ground water management districts, plus one director by the Colorado Ground Water Commission from the commission membership. The district may impose a user fee for the diversion of water; establish an annual levy for the use of water; require payment of rental charges, service charges or other charges by political subdivision or persons; levy ad valorem taxes; with voter approval, impose a uniform sales and use tax throughout the district; and may issue revenue bonds and, with voter approval, general obligation bonds.

Subdistricts of the various water conservancy and water conservation districts above are authorized. However, these subdistricts have no governing bodies separate from those of the district creating them and are not counted as separate governments.

### **Water and Sanitation Districts**

Sanitation districts to provide storm or sanitary sewerage or both and flood and surface drainage are formed, under the Special District Act, by a district court following prior approval of service plans by the governing bodies of participating jurisdictions, and on petition of voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may charge fees, levy ad valorem taxes, and issue both revenue, and with voter approval, general obligation bonds. Water districts to provide water supply are established, under the Special District Act, by the district court following prior approval of service plans by the governing bodies of participating jurisdictions and on petition of resident voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, charge fees for services, and issue both revenue and, with voter approval, general obligation bonds. Combined water and sanitation districts to supply both water and sanitation services are created, under the Special District Act, by the district court following prior approval of service plans by the governing bodies of participating jurisdictions, and on petition of voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, collect charges for services, and issue both revenue and, with voter approval, general obligation bonds. 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.

## **Idaho**

**Aquifer Recharge Districts**

These districts are established by the state department of water resources on petition of water users and after public hearing. An elected board of five directors governs each district. The districts may borrow money and secure loans with revenue from assessments on water users.

**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.

**Flood Control Districts**

These districts are established by the director of the state department of water resources on petition of voters and after a public hearing. A board of commissioners, appointed by the director of the state department of water resources, governs each district. Flood control districts may levy ad valorem taxes.

**Ground Water Districts**

These districts are established by the county commission upon petition by ground water users and after public hearing and voter approval. An elected board of directors governs the district. The districts may levy special assessments and incur indebtedness with voter approval.

**Ground Water Management Districts**

These districts to maintain wells in aquifers experiencing declines in water level are created by petition of water users to the state department of water resources after a public hearing. A board of three members, initially appointed by the department of water resources but thereafter 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.

**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 referendum. An elected board of directors 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 those for irrigation districts above. Local improvement districts created by irrigation districts have no separate governmental structure and are not counted as separate governments.

**Levee Districts**

Districts to provide for the storage of irrigation water to prevent flood damage are created by petition of taxpayers to the district court and after public hearing and referendum. An elected board of commissioners governs each district. The districts may levy special assessments and may determine the amount to be levied in taxes.

**Water and Sewer Districts**

These districts are established by the district court upon petition of taxpayers and after a public hearing and local referendum. An 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 together 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. Local improvement districts may be established within water and sewer districts but are not counted as separate governments.

### **Watershed Improvement Districts**

Watershed improvement districts are created by the state soil conservation commission on petition of at least 15 landowners and after local referendum. A board of three directors, one appointed by the state soil conservation commission and two elected, governs each district. The districts may levy special assessments and, upon voter approval, issue bonds.

## **Montana**

### **Conservation Districts**

These districts are established by the state department of natural resources and conservation, upon petition of residents, after 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 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 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 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 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 hearing. An elected board of commissioners governs each district. The districts may issue bonds and levy assessments.

### **Irrigation Districts**

Irrigation districts are established by the district court upon petition of landowners and after 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 this law.

### **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 that includes at least one representative for each member government. Authorities may fix rates and charges, as specified in the agreement, and may issue revenue bonds.

## **Nevada**

### **Conservation Districts**

These districts are established by the state conservation commission upon landowner petition and after hearing and referendum. A board of five elected supervisors and one or two appointed supervisors governs the district. The districts may require contributions from landowners for services.

### **Irrigation Districts**

The county commissioners, upon petition of landowners and after referendum, may establish irrigation districts. These districts also may provide drainage facilities and generate and sell electricity. These districts also 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.

### **Moapa Valley Water District**

This district was created by special act to serve Moapa Valley. The board is elected by the residents of the benefitted areas. The district may levy ad valorem taxes and issue bonds. General obligation bonds require voter approval; revenue bonds do not.

### **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 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.

### **Virgin Valley Water District**

This district was created by special act to serve portions of Virgin Valley. The board consists of three elected members, one member appointed by the mayor of the City of Mesquite, and one member appointed by the governing body of the Town of Bunkerville. The district may levy ad valorem taxes and issue bonds. General obligation bonds require voter approval.

### **Water Conservancy Districts and Subdistricts**

Water conservancy districts are established by the district court upon petition of landowners after public hearing. The districts are 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 district court on recommendations made by these divisions 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 also are counted, for census purposes, as separate governments. They have the same general powers as water conservancy districts. The Carson Water Subconservancy District was created by special act.

## **New Mexico**

### **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 supervisor. A ditch or acequia may levy assessments, collect fines, and issue special obligation bonds. Ditches and acequias consisting of only one or two property owners are classified as private entities. They are not counted as governments.

### **Conservancy Districts**

New Mexico statutes authorize the following types of conservancy districts:

*Artesian conservancy districts.* These districts are created by the district court on petition of landowners to conserve artesian waters after public hearing. An elected board of directors governs district. The district may levy ad valorem taxes and borrow money.

*Conservancy districts.* Conservancy districts are established by the district court for flood control, drainage, irrigation, and water storage purposes upon petition of landowners, after a public hearing. These districts have elected boards, except for those districts having over 100,000 acres and covering fewer than four counties; such districts have a board of directors appointed by the district court. The districts may impose special benefit assessments and charges for water sales and may issue bonds.

### **Drainage Districts**

New Mexico statutes authorize the following types of drainage districts:

Drainage districts established by district court

Drainage districts within federal reclamation projects (established by county board of commissioners)

Drainage districts established by the district court are created on petition of landowners and after a public hearing. An elected board of drainage commissioners governs each district. The districts may levy special benefit assessments and issue revenue bonds. Drainage districts within federal reclamation projects are established by the county board of commissioners to provide for drainage of agricultural lands on petition and after referendum. An elected board of directors governs each district. The districts may levy special benefit assessments and issue bonds upon voter approval. *No drainage districts were reported to be in existence as of October 2007.*

### **Flood Control Authorities**

The following flood control authorities have been established by special act to provide flood control facilities:

- Albuquerque Metropolitan Arroyo Flood Control Authority
- Eastern Sandoval County Arroyo Flood Control Authority
- Las Cruces Metropolitan Flood Control Authority
- Southern Sandoval County Arroyo Flood Control Authority

An elected board of directors governs these three districts, each of which 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 to provide flood control projects are created by the district court on petition of the voters followed by a public hearing and by voter approval. An elected board of directors governs each district. The districts may receive revenue from contracts, levy ad valorem taxes, and issue bonds.

### **Irrigation Districts**

The following types of irrigation districts may be established by the county board of commissioners on petition and after 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 of these types. 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.

### **Metropolitan Water Boards**

These boards are created by joint resolution of a county and a municipality. The district board includes one member appointed by the county, one appointed by the municipal governing body, seven elected by the voters, and, provided certain conditions are met in class B counties, one selected by the principal private water company in the municipality. The board may fix fees, charges, leases, and rentals, and may issue bonds. *No metropolitan water boards were reported in existence as of October 2007.*

### **Soil and Water Conservation Districts**

Soil and water conservation districts are created to provide for soil and water conservation and flood control by the state soil and water conservation commission on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. 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 petition of landowners and after hearing and referendum. An elected board of directors governs each watershed district. Subject to the approval of the board of supervisors of the soil and water conservation district, watershed districts may levy ad valorem taxes and, after public hearing and local referendum, issue bonds. Watershed districts are classified as dependent activities of soil and water conservation districts and are not counted as separate governments.

### **Water and Sanitation Districts**

A general law provides for the creation of these districts by the district court on petition of voters and after hearing and referendum. In addition to providing water and sewer service, these districts may construct streets and street improvements, and park and recreational facilities. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and charges, and issue bonds.

## **Oregon**

### **Domestic Water Supply Districts**

Districts to provide water supply, street lighting, and fire protection may be established 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. A referendum is required only if petitioned. An elected board of commissioners governs each district. The 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**

These districts are created by the county governing body on petition of landowners and after a public hearing. An elected board of supervisors governs each district. The districts may levy an acreage tax and special benefit assessments and, with voter approval, issue revenue bonds. Drainage districts organized prior to the February 14, 1921, passage of this law are subject to the same powers and provisions.

### **Irrigation Districts**

Under general law, the county governing body may establish irrigation districts after petition of landowners, hearing, and referendum. An elected board of directors 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.

### **Joint Water and Sanitary Authorities**

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. A referendum is required only if petitioned. As an alternative method, a water authority and a sanitary authority or a water authority, sanitary authority, and any combination of cities or sanitary districts may initiate a consolidation by resolution; voter approval is required. An 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.

### **Joint Water Commissions**

The following joint water commissions have been formed by intergovernmental agreement:

Barney Reservoir Joint Ownership Commission

Coos Bay North Bend Water Board

Joint Water Commission of the cities of

Hillsboro, Forest Grove, Beaverton, and Tigard and the Tualatin Valley Water District

North Clackamas County Water Commission

South Fork Water Board

The members of the commissions may include cities and/or special districts. The commissions are governed either by boards appointed by member governments or by elected officials serving ex officio. Operating costs are charged to the member governments per the agreement. Some joint water commissions may issue bonds.

### **Peoples' Utility Districts**

Districts to provide water, water power, and electric energy are established after petition by the voters to the county governing body, after 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 for census purposes as dependent activities of the participating peoples' utility districts and cities and are not counted as separate governments.

### **Soil and Water Conservation Districts**

These districts are formed by petition of landowners to the state department of agriculture, after a hearing and referendum. The initial board for each district is appointed by the state department of agriculture but is thereafter elected. The districts may levy special assessments; issue special assessment improvement bonds; and, with voter approval, levy property taxes and issue general obligation bonds.

### **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 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. 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. An 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 districts are established 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. A referendum is required only if petitioned. An elected board of directors governs each district. The districts may levy either 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 county governing body may serve as the governing body. Districts governed by the county governing body are not counted as separate governments. Subdistricts may be created within water control districts on petition of landowners for the purpose of providing water control improvements to the lands within the subdistricts. The subdistricts are administered by the water control district board and are not counted as separate governments.

### **Water Improvement Districts**

Water improvement 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. These districts are established 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. A referendum is required only if petitioned. An 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 on petition of landowners. The subdistricts are administered by the water improvement district board and are not counted as separate governments.

## **Washington**

### **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

Diking districts or drainage districts may be established by the board of county commissioners after petition of landowners, hearing, and voter approval under two separate 1895 laws. Intercounty diking and drainage districts are established by a joint meeting of the commissioner of public lands and the participating county boards after 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. Participating counties and cities may appropriate funds for the district. In addition, cities within diking and drainage districts may levy an assessment on property. A general law authorizing the establishment of ditch districts has been repealed, but some districts remain in existence. Districts created under the diking and drainage district law may be known as “flood control districts.” 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.

### **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.

### **Hydroelectric Resources Authorities**

Authorities to build, operate, and maintain hydroelectric facilities are created by agreement between one or more irrigation districts and any combination of cities, towns, or public utility districts. The composition of the authority governing body is specified in the agreement creating each authority. The authorities may fix rates, tolls, and charges and may issue revenue bonds.

### **Irrigation Districts**

These districts are created by the county board of commissioners after petition of landowners and after voter approval. Such districts may also provide drainage, domestic water supply, and electric power facilities as well as 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 districts also may 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. Utility local improvement districts may be established by irrigation districts. They are classified as dependent activities of the irrigation districts for census purposes and are not counted as separate governments.

### **Irrigation Districts—Joint Control**

Irrigation districts under joint control may be established upon petition of landowners to the county, followed by 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 upon each member irrigation district.

### **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 bonds. Local utility districts with the power to levy benefit assessments may be established as dependent activities of the parent public utility district. They are not counted as separate governments.

### **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 petition of voters 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 districts 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.

### **Conservation districts (county)**

These districts are established to provide soil and water conservation services upon petition of landowners to the state conservation commission after 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.

## **Wyoming**

### **Conservation Districts**

These districts are established by the state board of agriculture on petition of landowners and after hearing and referendum. An elected board of supervisors governs each district. The districts may require contributions from benefitted landowners, may accept donations, and may levy taxes upon voter approval.

### **Drainage Districts**

Drainage districts are created by the district court on petition of landowners and after hearing. A board of commissioners, appointed by the district court or locally elected if the landowners so demand, governs each district. The district may issue bonds and levy special benefit assessments. Subject to petition and referendum, the boards of commissioners of 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 either one or two members representing each participating district.

### **Irrigation Districts**

Irrigation districts are established by the district court on petition of landowners and after hearing. An elected board of commissioners governs each district. The district may levy special benefit assessments, fix and collect charges, and issue bonds. Amendments in 1963 authorize irrigation districts to develop and distribute hydroelectric energy and power.

### **Water Conservancy Districts**

Water conservancy districts may be established by the district court on petition of landowners and after public hearing. 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. An elected board of directors 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 by the board of county commissioners on petition and subject to referendum. Districts may be created for either or both purposes and may include all or a portion of the unincorporated area of the county. An 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**

Watershed improvement districts may be established as subdistricts of one or more conservation districts upon petition to the board of supervisors of the conservation district(s) and subject to referendum. Districts may be established to provide for the prevention and control of erosion, floodwater, and sediment damages; for agricultural uses; and the storage, conservation development, utilization and disposal of water. Recreational use may be a

secondary use. Watershed improvement districts are governed by an elected board of directors. Subject to the approval of the conservation district board, the elected subdistrict board of directors may levy benefit assessments and issue bonds after local referendum. Should the supervising conservation district be dissolved, the watershed improvement subdistrict continues to operate; however, supervisory duties are transferred to the state conservation commission.