

**Summary of Local Districts**  
**Appointed Boards, Elected Boards and Taxing Authority**  
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The Legislature has utilized special districts, now known as “local districts” for a variety of reasons. The local districts are independent districts organized for a limited purpose. Governance of the local districts is generally vested in a Board of Trustees that may be elected, appointed, or both elected and appointed on the same local district board. They have generally been vested by the Legislature with revenue sources to accomplish their limited authorized governmental activity, including property tax and fees for services. Most have been granted bonding authority, both general obligation and revenue as outlined in the Utah Municipal Bond Act. While the Legislature provided statutory debt and property taxing authority, they also provided that the debt limit of a district was not part of the constitutional debt ceiling for the forming entity. School Districts are a classic example of a special/local district. Often local districts provide municipal services in the unincorporated part of a County. Some serve multiple county and cities with regional services. Each was designed to solve a particular problem facing the citizens of our state. Through a process of legislative review, the local districts are now codified in UCA Title 17B. Chapter 1 of 17B is a statement of general law that apply to each type of local district. Each type of local district then has in Chapter 2, its own set of laws unique to the given type of local district. This is an attempt to provide in summary fashion the unique features of each type of local district.

**17B-2a, Independent Local Districts**

<b>Code Part &amp; District Name</b>	<b>Year created</b>	<b>Creating Entity</b>	<b>Services Provided</b>	<b>Trustee Selection</b>	<b>Taxing Authority</b>	<b>Bonding Authorization</b>
1. Cemetery Maintenance.	1945	County.	Cemetery Maintenance in unincorporated county.	Appointed by County.	Yes. SR = 0.0004	No.
2. Drainage.	1907, 1909, 1913, 1915, & 1917	County.	Create and operate drain systems to remove irrigation waste water. Contract with Federal Government for development funds.	Appointed by County.	Yes: Initial rate, \$1.50/acre, now as needed + bonding revenue as required.	Yes: No limit, just the requirement to pay for the expenses.
3. Fire Protection.	1951	County.	Fire protection.	If county wide, County Commission serve as Trustees, if less than full county, trustees are elected.	Yes: SR = 0.0008 + unlimited rate for bonding debt service.	Yes: GO only.
4.	1949	County,	Water, sewer, storm & flood	Initially appointed,	Yes: SR = 0.0008.	Yes: GO and

Improvement.		but election approval required for operation.	water, electrical service and transmission of natural gas.	election required when bonds are issued. Allows for appointment when serving a city. In some districts, trustees are both elected and appointed.		Revenue.
5. Irrigation.	1876, 1888 & 1919	County, subject to election unless 100% join the petition.	Create irrigation for non-irrigated lands.	Trustees are elected by a weighted vote based on water/acre.	Yes: No statutory limit on property tax, allowed to tax sufficient to pay the bills.	Yes: GO and Revenue.
6. Metropolitan.	1935	City.	Water development and transmission & treating for both city and surrounding area if needed.	Appointed by City & or Cities.	Yes: SR = 0.0005, plus rate as needed for debt service.	Yes: GO and Revenue.
7. Mosquito Abatement.	1923	County.	Manage mosquitos and crickets.	Appointed by County, required to have a trustee for the unincorporated county and one from each city included in the District.	Yes: SR = 0.0004.	Yes: GO and Revenue.
8. Public Transit.	1969	County or City, if restricted just to City.	Provide public transportation.	Districts serving over 200,000 have 15 trustee districts. The trustees are appointed by City or County depending on whether the District is located in a City. The districts are subject to	Yes: SR = 0.0014 + sales tax authorization of ¼%, 1/64% & ¼%; however, both property tax and sales tax require voter approval.	Yes: GO & Revenue.

				reapportionment on new census information.		
9. Service.	1957 & 1969.	County, when negative petition limit is achieved.	Municipal services, has been modified recently for 1 <sup>st</sup> and 2 <sup>nd</sup> Class counties to provide for unified fire and police districts.	Appointed by County, in some cases, when bonds were issued, trustees are then elected. The Unified Fire and Police Districts are appointed by the County. Each trustee is required to be an elected official.	Yes: SR = 0.0014.	Yes: GO and Revenue.
10. Water Conservancy.	1941	County or State for Multiple Counties.	Water Development, including transmission and treating.	Initially appointed by District Judge. Changed to appointment by Governor for multiple districts and County for single county districts in 1983.	Yes: SR = 0.0001 when just organized. Once construction is operational, the SR increases to 0.0002 for districts not part of Colorado River Basin, for districts developing Upper Colorado River water, the SR increases to 0.0004, for those districts in the Lower Colorado River Basin, the rate increases to 0.001.	Yes: GO and Revenue.
17D, Chapter 1, Special Service District	1975	County or City.	Municipal Services. Allows creative structuring of the district.	Appointing elected bodies serve as Trustees, unless and Administrative Board is organized. The Administrative Board is	Yes: No SR. Property tax increases require voter approval. Administrative Boards have to refer budget issues to appointing	Yes: GO and Revenue.

				appointed by either the County or City.	elected boards, including property tax changes and bonding for approval.	
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The following Local Districts have been repealed.

- Neighborhood Redevelopment Agency, created in 1969 was repealed in 2001.
- Hazardous Waste Facility Management, created in 1981 was repealed in 2003.
- Airport Authority, created in 1983 was repealed in 2003.
- Regional Service Areas, created in 1995 was repealed in 2007.