

SPECIAL DISTRICTS: STATUTORY AUTHORITY

OVERVIEW

HB 49, approved in the 2007 legislative session, required the Education and Local Government Interim Committee (ELG) to establish a subcommittee to conduct a study of local government special purpose districts. The ELG subcommittee's work culminated in the development and passage of [SB57](#) in 2009, also known as the Uniform Act. The study examined whether uniform standards could be established for the creation, administration, and operation of all special districts. While the Uniform Act consolidated many districts, some districts require individual provisions unique to their creation and operation.

Generally, special districts are grouped into two categories:

- ◇ those included in the Uniform Act of 2009 (SB57) and governed by [Title 7, chapter 11, part 10, MCA](#); and
- ◇ those not included in the Uniform Act of 2009 and that retain their original statutory authority in various titles and chapters throughout the MCA.

This report is intended to explain the types of special districts available to local governments and clarify the statutory authority for certain types of districts.

UNIFORM ACT SPECIAL DISTRICTS

As defined in [7-11-1002, MCA](#), a "special district" is a unit of local government authorized by law to perform a single function or limited number of functions.

Collectively, special districts perform a wide variety of functions, and local governments require flexibility to allow a special district to perform at its desired capacity. Prior to 2009, each special district retained its own statutory authority for the creation, administration, alteration, and dissolution of the district. The customized nature of special district laws prior to 2009 provided clear guidance

for each district, but many of the statutes were repetitive, and the large breadth of statutes required to organize districts individually was cumbersome and difficult to manage. A single set of statutes governing the creation, alteration, dissolution, right of protest, operation, funding, and structure of certain special districts simplifies and streamlines the process.

The following table lists the districts that were specifically included in the Uniform Act and are now consolidated into [Title 7, chapter 11, part 10, MCA](#). Each district's statutory authority prior to 2009 is included and, unless otherwise noted, these districts are now governed by 7-11-1001 through 7-11-1035.

TABLE 1: SPECIAL DISTRICTS INCLUDED IN UNIFORM ACT¹

Types of Special District	Statutory Authority Prior to 2009
Cemetery Districts <u>Note:</u> Sections 7-35-2131 to 2150, related to a cemetery district permanent care & improvement trust fund, were retained in MCA	MCA 7-35-2101 to 2125 <u>Special Provisions for:</u> Cemeteries – Local Government Generally: MCA 7-35-101 & 102 Cemeteries – County: MCA 7-35-2201 & 2202 <u>Note:</u> Section 7-35-2205, related to veterans' cemeteries, was retained in the MCA Cemeteries – Cities: MCA 7-35-4101 to 4109 <u>Note:</u> Section 7-35-4102, related to vesting of title to cemetery grounds and restrictions on use, was retained in the MCA
County Fairs (Commissions & Districts)	MCA 7-21-3401 to 3458 <u>Note:</u> Section 7-21-3411, related to the prohibition on use of appropriation or tax money on horseracing, was retained in the MCA
County Museums, Facilities for the Arts, and Museum Districts	MCA 7-16-2201 to 2219
County Park Districts	MCA 7-16-2401 to 2443
Joint Solid Waste Management Districts	MCA 7-13-301 to 311
Local Improvement Districts	MCA 7-14-2701 to 2763
Mosquito Control Districts	MCA 7-22-2401 to 2448
Multijurisdictional Service Districts	MCA 7-11-1101 to 1112 <u>Note:</u> Sections 7-11-1102 (services that may be provided) & 7-11-1112 (financing) were retained in the MCA
Park Maintenance Districts	MCA 7-12-4001

¹ Information in the table taken from "[Compliance Supplement for Audits of Local Government Entities: CO17 - Special Districts](#)", Department of Administration Local Government Services Division, Revised December 2019.

Road Improvement Districts	MCA 7-14-2901 to 2908
Rodent Control Districts	MCA 7-22-2207 to 2233
Solid Waste Management Districts	MCA 7-13-201 to 237
Television Districts	MCA 7-13-2501 to 2542 Note: Sections 7-11-2511 (prohibition on operation of cable TV systems) & 7-11-2512 (authorization for FM translator) were retained in the MCA

THE TRANSITION PROCESS AND ADDITIONAL CHANGES TO THE UNIFORM ACT

Starting on July 1, 2009, SB57 required that Title 7, chapter 11, part 10, MCA govern these districts, and most of the previous governing statutes were repealed, except for those noted in the table. SB57 provided a saving clause clarifying that the new legislation did not affect rights and duties that matured, penalties that were incurred, or proceedings that were begun before July 1, 2009.

SB57 originally included a transition section that provided a district in existence on July 1, 2009 must comply with the new provisions upon (1) the alteration of its boundaries or (2) a change in its amount or method of assessment. The transition language also allowed that a district must follow the new language in 7-11-1029 to dissolve.

Consequently, the transition language allowed existing districts to be governed under the earlier, now repealed, statutes (the statutes provided in the second column of the table above), unless the district chose to alter its boundaries or its amount or method of assessment.

However, the passage of [HB259](#) in 2019 repealed the transition language. HB259 allows for a special district in existence on July 1, 2009 to continue in existence and remain subject to the provisions of the statutes under which it was created. The bill was drafted to rectify concerns over a special district's legal status when a transition-triggering event occurred, such as the alteration of boundaries or the amount or method of assessment. Testimony heard during the passage of the bill highlighted that the perceived lack of legal clarity may jeopardize a district's ability to secure bonds or otherwise conduct its business.

HB259 allows for a special district in existence on July 1, 2009 to continue in existence and remain subject to the provisions of the statutes under which it was created.

Thus all "historic districts" in existence prior to July 1, 2009 now retain the ability to be governed by the statutes under which they were created.

DISTRICTS EXCLUDED FROM THE UNIFORM ACT

Some types of special districts were specifically left out of the Uniform Act, meaning that the original statutes continue to govern these districts. The table below lists the districts that are not included in Title 7, chapter 11, part 10, and have separate statutory authority.

TABLE 2: SPECIAL DISTRICTS EXCLUDED FROM UNIFORM ACT²

Type of Special District	Current Statutory Authority
Business Improvement Districts	MCA 7-12-1101 to 1151
Cattle Protective Districts	MCA 81-6-201 to 210
Conservancy Districts	MCA 85-9-101 to 632
Conservation Districts	MCA 76-15-101 to 810
Water & Sewer Districts	MCA 7-13-2201 to 2290 MCA 7-13-2301 to 2352 MCA 7-13-3001 to 3043 (Consolidated Local Government Water Supply & Sewer Districts)
Planning and Zoning Districts	MCA 76-2-101 to 117 Planning Districts: MCA 76-1-403 to 404
Drainage Districts	MCA 85-8-101 to 803
Grazing Districts	MCA 76-16-101 to 414
Hospital Districts	MCA 7-34-2101 to 2164
Irrigation Districts	MCA 85-7-101 to 2212
Library Districts	MCA 22-1-701 to 716
Livestock Protective Committees	MCA 81-6-101 to 108
Parking Districts	MCA 7-14-4701 to 4737 – for pedestrian malls, offstreet parking facilities, parkways See also “Street Parking Districts” in Special Improvement Districts, below
Resort Area Districts	MCA 7-6-1531 to 1550

² Information in the table taken from "[Compliance Supplement for Audits of Local Government Entities: CO17 - Special Districts](#)", Department of Administration Local Government Services Division, Revised December 2019.

Rural Improvement Districts (RID's)	MCA 7-12-2101 to 2198 <u>Special Provisions for:</u> Lighting Districts: MCA 7-12-2201 to 2206 Sanitary & Storm Sewer Districts: MCA 7-12-2301 <u>Municipal</u> – MCA 7-15-4401 to 4467 & MCA 7-15-4501 to 4532
Special Improvement Districts (SID's)	MCA 7-12-4101 to 4198 MCA 7-12-4201 to 4258 <u>Special Provisions for:</u> Lighting Districts: MCA 7-12-4301 to 4354 Street Maintenance Districts: MCA 7-12-4401 to 4436 Street Parking Districts: MCA 7-12-4501 to 4511 Fire Hydrant Maintenance Districts: MCA 7-12-4601 to 4621
Lighting Districts	See Rural Improvement Districts and Special Improvement Districts, above
Rural Fire Districts	MCA 7-33-2101 to 2144
Street Maintenance Districts	See Special Improvement Districts, above
Tax Increment Financing Districts	MCA 7-15-4282 to 4292 <u>Special Provisions for:</u> Urban Renewal: MCA 7-15-4201 to 4281 Technology District: MCA 7-15-4295 Aerospace Transportation & Technology District: MCA 7-15-4296 Industrial District: MCA 7-15-4297 to 4299 Targeted Economic Development District: MCA 7-15-4279
Urban Transportation Districts	MCA 7-14-201 to 246
Water Conservation & Flood Control Projects	MCA 76-5-1101 to 1117
Weed Management Districts	MCA 7-22-2101 to 2154

SPECIAL DISTRICTS NOT SPECIFICALLY INCLUDED OR EXCLUDED FROM THE UNIFORM ACT

In addition to the first two groups of special districts - those either specifically included or excluded from Title 7, chapter 11, part 10 - a third group of special districts exists. SB57 did not specifically mention these districts, and they retain their original statutory authority.

TABLE 3: SPECIAL DISTRICTS NOT INCLUDED IN OR EXCLUDED FROM UNIFORM ACT³

Type of Special District	Current Statutory Authority
Airport Authorities	MCA 67-11-101 to 401
Fire Department Relief Associations (retirement)	MCA 19-18-101 to 612
Fire Service Areas	MCA 7-33-2401 to 2405
Housing Authorities	<u>County</u> – MCA 7-15-2101 to 2124 <u>Municipal</u> – MCA 7-15-4401 to 4467 & MCA 7-15-4501 to 4532
Local Water Quality Districts	MCA 7-13-4501 to 4536
Metropolitan Sanitary and/or Storm Sewer Districts	MCA 7-13-101 to 156
Parking Commissions	MCA 7-14-4601 to 4666
Port Authorities	MCA 7-14-1101 to 1137
Railway Authorities	MCA 7-14-1601 to 1639
Regional Resource Authorities	MCA 7-10-101 to 222
Regional Water & Wastewater Authorities	MCA 75-6-301 to 329
Transportation Improvement Authorities	MCA 7-14-1001 to 1007

³ Information in the table taken from "[Compliance Supplement for Audits of Local Government Entities: CO17 - Special Districts](#)", Department of Administration Local Government Services Division, Revised December 2019.

CREATION, FUNCTION, AND ADMINISTRATION OF SPECIAL DISTRICTS

TABLE 4: SPECIAL DISTRICTS INCLUDED IN UNIFORM ACT
GOVERNED BY TITLE 7, CHAPTER 11, PART 10⁴

District Type	Creation MCA 7-11-1003	Voter Eligibility MCA 7-11-1011(5)	Governance MCA 7-11-1021	Protest MCA 7-11-1008(5)	Finance MCA 7-11-1024 Sections 1 – 5, Ch. 500, Laws of 2021	Alteration of Boundaries MCA 7-11-1023	Dissolution MCA 7-11-1029(4) Section 1, Ch. 500, Laws of 2021
County Fair	<p><u>Minimum required to trigger referendum:</u> - 25-40% of registered voters within proposed district</p> <p>or</p> <p>- 25-40% of real property owners within proposed district</p> <p>Must include the estimated costs of operating the district over time in the resolution creating the district. *⁵</p>	<p><u>If a referendum is held:</u></p> <p>To vote, one must be a registered elector of the state; and</p> <p>- resident in the proposed district; or</p> <p>- owner of taxable property in the proposed district</p>	<p>Must be administered and operated either by:</p> <p>- the governing body;</p> <p>- an appointed board; or</p> <p>- an elected board.</p> <p>If board is elected, terms must be staggered. <i>MCA 7-11-1010</i></p>	<p><u>Who may protest creation:</u></p> <p>- Property owner within area</p> <p><u>Thresholds:</u></p> <p>- If those who protest represent properties that would be assessed for 50% or more of the costs, then the district may not be created</p> <p>- If those who protest represent properties that would be assessed at least 10% but less than 50% of the costs, then a referendum must be held</p>	<p>Gov. body may impose fees or make assessments.</p> <p>Each lot or parcel may be assessed equally, or</p> <p>Each lot or parcel may be assessed according to:</p> <ul style="list-style-type: none"> - assessable area, - taxable value, - lineal front footage, - vehicle trips generation, - each family residential unit or one or more business units, or - any combination of the above. <p>Assessments may also be based on the character, kind, and quality of service for a residential or commercial unit.</p> <p>A district that encompasses the entire jurisdictional area of a local gov. may not, without the approval of the voters, increase its assessment <u>more than the average of the previous 5 years multiplied by the average rate</u></p>	<p>Boundaries may be changed by resolution if:</p> <p>- petition thresholds are met (see "Creation" 7-11-1003) and</p> <p>- correct procedures for public notice, protest, referendum, certification, reporting, and establishment of assessment occur</p>	<p>The governing body may dissolve the district by passing a resolution, unless there is a petition against the dissolution by property owners in the district:</p> <p>“who are assessed for:</p> <p>(i) 50% or more of the cost of the program or improvements; or</p> <p>(ii) more than 10% but less than 50% of the cost of the programs or improvements.”</p> <p>If (i), then no more action for at least 12 months. If (ii), then election is held.</p>
County Museums, Arts							
County Parks							
Joint Solid Waste							
Local Improvement							
Mosquito Control							
Multijurisdictional Service							
Park Maintenance							
Road Improvement							
Rodent Control							
Solid Waste Management							
Television							

⁴ Portions of the table were taken from "[Special Districts: Statutory References](#)", compiled by Sheri Scurr, Legislative Research Analyst, September 14, 2017.

⁵ * New language enacted in [SB 385](#); Chapter 500, Laws of 2021.

					<p><u>of inflation</u> OR the <u>total amount assessed in the year the district was created multiplied by the average rate of inflation,</u> whichever is lower. *</p> <p>A district may receive federal funds by resolution. **6</p>		<p>A district that encompasses the entire jurisdictional area of a local gov. must dissolve 13 yrs. after it was created unless extended by resolution or referendum. *</p>
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⁶ ** New language enacted in [HB 220](#); Chapter 133, Laws of 2021.

TABLE 5: SPECIAL DISTRICTS NOT INCLUDED IN UNIFORM ACT⁷

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
Business Improvement District Title 7, chapter 12, part 11	Governing body must create a district upon receipt of petition signed by the owners of more than 60% of the property proposed for inclusion in the proposed district.	Board of trustees. No less than 5 and no more than 7 owners of property within the district or their assignees are appointed, with approval of the governing body.	A property owner may submit a written protest within the 15-day notice period of the resolution of intention.	Taxes/fees may be assessed: - equally across the district, - on a flat-fee basis, - by taxable valuation, - by area of building, - using classifications based on use and benefit, or - using any combination of the above.	Upon petition signed by the owners of more than 60% of the property proposed to be included in an expansion.	Duration specified in resolution to create district. May not be for a period of more than 10 years unless expanded in compliance with provisions for creation of a district.
Cattle Protective Districts Title 81, chapter 6, part 2	Upon receipt of petition, county commissions must designate the district within 30 days.	Cattle Protective Committee. Each county wholly or partially in the district is entitled to three members of the district committee.	No provisions.	Fee. May recommend the county impose a fee in an amount not to exceed \$1 per head on all cattle 9 months of age or older.	In a district that includes more than one county, cattle owners may petition to remove the area in its county from a district.	May dissolve by petition signed by the same number and in the same manner as the petition to form the commission.

⁷ Portions of the table were taken from "[HB 49 Subcommittee: Special Districts](#)", report compiled by Hope Stockwell, Legislative Research Analyst, October 2008.

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>Conservancy Districts Title 85, chapter 9, parts 1 through 6</p>	<p>Court orders election after petition and other requirements are met.</p>	<p>Court order establishes number of persons who make up board of directors.</p>	<p>No provisions.</p>	<p>Rates, fees, and other charges. May issue bonds; however, 40% of the qualified electors must vote and 60% of those voting must approve the issue.</p>	<p>Annexation: Directors petition the court. Court holds hearing and orders or denies the annexation. Withdrawal: Petition initiated by directors or landowners. Court holds hearing and orders or denies the exclusion.</p>	<p>Dissolved by resolution, by petition signed by 20% of electors representing 10% of the taxable value of property in the district, or by inactivity. After receipt of petition or resolution, court orders an election.</p>
<p>Conservation Districts Title 76, chapter 15, parts 1 through 8</p>	<p>Any 10% of the qualified electors within the proposed district may file a petition with the Department of Natural Resources and Conservation. Department holds hearing and determines the need for the district. Referendum held to assist department in determining administrative practicality and feasibility. Department determines practicality and feasibility.</p>	<p>Board of supervisors. 5 elected supervisors if no incorporated municipalities are completely within the boundaries of the district. 5 elected supervisors and 2 appointed supervisors, for total of 7 supervisors if there are incorporated municipalities completely within the boundaries of the district.</p>	<p>Those against formation may voice protest at hearing.</p>	<p>May levy taxes to pay any obligation of the district and to accomplish the purposes of the chapter. Regular or special assessments. Project areas can be determined by petition for which special assessments can be levied. Bonds. State money. State special revenue account administered by DNRC.</p>	<p>Annexation by petition. If signed by majority, no election required. In referenda, all qualified electors within the proposed additional area are eligible to vote.</p>	<p>After 5 years, 10% or more of qualified electors may file a petition requesting termination.</p>

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
Consolidated Local Government Water Supply and Sewer Districts Title 7, chapter 13, part 30	Governing body creates district by resolution that is noticed.	Governing body are ex-officio commissioners of the district.	Protest must be made within 30 days after first publication. If protests are received from 50% or more of the owners in the proposed district, the governing body may not proceed.	Governing body, by resolution, may levy and assess a tax upon all property in the district. Loans, service charges. Federal funding.	May make changes as they "consider reasonable and proper." May not delete land that creates an island of included or excluded land. May not delete area that is contributing to the pollution of an area.	No provisions. Payment of assessment for improvements may not be spread over a term of more than 20 years.
County Planning Title 76, chapter 1, parts 1 through 6	Created by resolution that is noticed. Public hearing required.	County planning board - not less than five members. City-county planning board - not less than nine members. City planning board - not less than seven members.	No provisions.	If adopting a growth policy with specific requirements, planning fees may be assessed. Fee may not exceed \$50 for each residential lot or \$250 for each commercial, industrial, or other lot. May assess a tax on the taxable value of all taxable property located within the planning district for planning board purposes.	Jurisdictional area of city/county planning board may be extended 4.5 miles from the limits of cities upon petition signed by 5% or more of the resident freeholders living more than 4.5 miles and not more than 12 miles.	No provisions.

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
County Planning and Zoning Title 76, chapter 2, part 1	If 60% of the real property owners petition, the board of county commissioners may create a planning and zoning district.	<p>Planning and zoning commission appointed by county commissioners.</p> <p>Commission consists of three commissioners, county surveyor, two citizens, and a county official appointed by county commissioners.</p>	If freeholders representing 50% of the titled property ownership protest the district within 30 days of its creation, the board may not create the district or pursue creation for 1 year.	No provisions.	Adjacent territory may be added using the procedures outlined for the creation of the district.	If the commission is not able to make and adopt a development pattern or adopt a development district, the commission may adopt a resolution to void the district.
County Zoning Title 76, chapter 2, part 2	<p>The board of county commissioners may by resolution establish zoning districts and zoning regulations for all or part of the jurisdictional area.</p> <p>Created by resolution that is noticed. Public hearing required.</p>	<p>For amending zoning regulations or classification, county commission may appoint a zoning commission composed of at least 5 citizen members appointed at large from the zoning district.</p> <p>Board of adjustment appointed by county commission.</p>	<p>Any action challenging the creation of the district must occur within 6 months of its creation.</p> <p>Any person may make appeals to the board of adjustment.</p>	No provisions.	No provisions, but nonconforming uses may continue and exceptions may be determined by board of adjustment.	Real property owners representing at least 20% of the owners in the district may petition the commissioners for a referendum to terminate the district. ⁸

⁸ New language enacted in [SB 294](#); Chapter 380, Laws of 2021.

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>County Water and/or Sewer District Title 7, chapter 13, parts 22 and 23</p>	<p>Petition by 10% of the registered voters of the proposed district or by the owners of all real property in the district.</p> <p>Election must be held in conjunction with a regular or primary election or by mail ballot. If all real property owners sign petition, no election required</p>	<p>Board of directors elected by district. - mayor or county commissioners may appoint additional director in certain cases</p>	<p>If 40% of all registered voters residing in district vote and a majority votes in favor, the district is created. Lawsuit challenging creation of district must be commenced within 1 year after the district is organized.</p>	<p>Rates, fees, and charges.</p> <p>In lieu of rates and charges, district may levy special assessments to defray the costs against property in the district.</p> <p>Bonds. Terms may not exceed 40 years. Election required to incur bond indebtedness. Refunding bonds, revenue bonds, or special assessment bonds don't require an election.</p>	<p>Proposed addition must go before electors in district.</p>	<p>May dissolve upon petition signed by more than 50% of the freeholders of the district.</p> <p>Board may notice and hold a hearing for dissolution if the district is deemed no longer necessary. An election for dissolution is then held.</p>
<p>Drainage District Title 85, chapter 8, parts 1 through 8</p>	<p>Created by petition.</p>	<p>Commissioners are declared to be public officers.</p> <p>Court or judge makes preliminary appointments to a board of commissioners. Election required for successors.</p>	<p>Landowners may contest proposed district during hearing on petition for creation.</p>	<p>May levy taxes and assessments.</p> <p>Notes or bonds.</p>	<p>Commissioners or 40% of landowners may file a petition for boundary changes.</p> <p>Land may be excluded as outlined in 85-8-406. Complaint must be filed in district court.</p>	<p>Owners of more than one-half of the lands in a district may present petition to the district court having jurisdiction of the district. The court enters judgement dissolving the district.</p>

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>Grazing Districts Title 76, chapter 16, parts 1 through 4</p>	<p>Three or more persons who own or control property and are livestock operators submit a written statement to the Montana Grass Conservation Commission.</p> <p>No election. Created by commission following hearing.</p>	<p>Board of directors of a state district.</p>	<p>Creation must be feasible, beneficial, and desirable to those who own or control more than 50% of the lands to be included in the district.</p>	<p>No provisions.</p>	<p>A majority of the members of each merging state district and approved by the commission after a hearing must approve an annexation.</p> <p>A majority of the members in the affected area and the commission must approve of a subdivision after a hearing.</p>	<p>A district, with the written consent of three-fourths of its permitted members, may at any time request the commission to dissolve the state district.</p>
<p>Hospital District Title 7, chapter 34, part 21</p>	<p>Not less than 30% of the qualified electors who are property taxpayers must sign a petition.</p> <p>County commissioners hold hearing and submit a resolution.</p> <p>County commissioners can determine whether the election is to be a special election or held during the next general election. Electors are those who live within proposed district.</p>	<p>Managed by a board of 3 to 5 trustees, elected by the electors of the district.</p> <p>If there is no nomination petition filed for election of a trustee, the county commissioners appoint the position.</p>	<p>No provisions.</p>	<p>May fix and levy a tax on the taxable value of all taxable property within the hospital district.</p> <p>Bonds and notes authorized.</p>	<p>At least 10% of freeholders in a proposed area to be annexed or a majority of the freeholders if there are fewer than 25 may bring a petition for annexation. Any portion may be withdrawn upon receipt of a petition signed by 51% or more of the taxpayers residing in and owning property in the area desired to be withdrawn. Board makes decision after hearing.</p>	<p>Any time after 5 years from the date of creation, the district may be dissolved with a petition signed by 51% of the property owners in the district.</p>

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
Irrigation Districts Title 85, chapter 7, parts 1 through 22	<p>Created by petition or to cooperate with the United States under federal reclamation laws.</p>	<p>Initial appointed board of commissioners who own irrigable land within the district.</p> <p>Subsequent boards are elected.</p>	<p>No provisions.</p>	<p>May levy taxes and assessments.</p> <p>Revenue bonds. Additional requirements on indebtedness, bonds, and bankruptcy enumerated in part 20. Additional bonding requires petition.</p>	<p>Petition required as outlined in 85-7-1803. Court hearing required.</p>	<p>A district court of the county where all or most of the lands are situated may order the dissolution of the district.</p>
Library Districts Title 22, chapter 1, part 7	<p>Created by a resolution or by petition signed by not less than 15% of the qualified electors who reside in the proposed district.</p> <p>Election required. Only qualified electors residing in the proposed district may vote.</p>	<p>Governing body of each county with territory in the district jointly appoint the initial members of a board of trustees.</p> <p>After appointment of the initial members, all must be elected by the electors of district.</p>	<p>No provisions.</p>	<p>May establish a property tax mill levy for operation and administration of district. A vote on the question of raising or lowering the maximum property tax mill levy in the district may be initiated by petition or resolution by the board of trustees.</p>	<p>The same procedures as those followed to create the district must be taken to enlarge a district.</p>	<p>Dissolved after an election. Process may be initiated by a petition of 15% of the electorate in the district or by a resolution adopted by the board of trustees or the governing body of the county in which the district is located.</p>

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
Livestock Protective Committee Title 81, chapter 6, part 1	<p>Created by petition signed by at least 51% of the owners of cattle in the county, and at least 55% of the cattle in the county must be owned by the petitioners.</p>	<p>County livestock protective committee.</p> <p>Committee also may recommend board of county commissioners appoint a special livestock deputy.</p>	<p>No provisions.</p>	<p>Fee. May recommend the county impose a fee in an amount not to exceed \$1 per head on all cattle 9 months of age or older.</p>	<p>No provisions</p>	<p>Petition signed by at least 51% of the owners of cattle in the county, and at least 55% of the cattle in the county must be owned by the petitioners. Petition must be submitted to the county commissioners.</p>
Local Water Quality Districts Title 7, chapter 13, part 45	<p>Created by resolution that is concurred in by city or town council within the proposed district.</p> <p>Commissioners may adopt a resolution causing a referendum to be submitted to the registered voters residing in the proposed district.</p>	<p>Board of directors appointed by commissioners.</p>	<p>A person owning a fee-assessed unit located within the district may submit a written protest within 30 days of the publication of the first notice.</p>	<p>Fee rates established by commissioners.</p>	<p>County, by resolution, may make changes in boundaries.</p> <p>Protest provisions apply.</p>	<p>If 20% or more of owners of fee-assessed units in the district sign a petition requesting a referendum for termination or abolishment of a district, referendum must go before electors in district.</p>

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>Metropolitan Sanitary and/or Storm Sewer District Title 7, chapter 13, part 1</p>	<p>Created by resolution that is noticed.</p> <p>Approved resolution must be sent to executive head of city or town within the proposed district for consideration. If city does not concur, the county cannot move forward.</p>	<p>County commission.</p>	<p>Within 30 days of the first publication, any property owner liable to be assessed for the work may protest. If protest is made by the owners of more than 50% of the area in the proposed district, the creation of the district is halted.</p>	<p>May assess the entire cost of the improvements against the entire district, or may, by resolution, fix and establish rates, charges and rentals.</p> <p>May also use assessment methods allowed to rural improvement districts (7-12-2151).</p> <p>Bonds or warrants. Reserve fund.</p>	<p>Commissioners may change boundaries but may not change boundaries more than once a year.</p>	<p>No provisions.</p> <p>Assessment for improvements may not be spread over a period that exceeds 20 years.</p>
<p>Municipal Zoning Title 76, chapter 2, part 3</p>	<p>City, town council, other legislative body may divide the municipality into districts.</p> <p>Governing body provides for manner in which regulations and restrictions and the boundaries of districts are determined.</p>	<p>City or town council appoints a zoning commission.</p> <p>Board of adjustments may be appointed.</p>	<p>Owners of 25% or more of land affected by amendments may sign a protest petition. Governing body must then hold a favorable vote of 2/3 to pass amendment.</p> <p>Any person may make appeals to the board of adjustments.</p>	<p>No provisions.</p>	<p>Regulations may be extended beyond municipal boundaries (extraterritorial jurisdiction) under certain circumstances. Requirements outlined in 76-2-310 and 311.</p>	<p>No provisions.</p>

Special Districts: Statutory Authority

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>Parking Districts Title 7, chapter 14, part 47</p>	<p>Petition signed by all of the real property owners in the purposed district, exclusive of mortgagees and other lienholders, governing body adopts resolution of intent.</p> <p>Governing body of a municipality may establish pedestrian malls.</p>	<p>Parking districts are governed by the same statutes as special improvement districts (Title 7, chapter 12, parts 41 through 44).</p> <p><i>See page 19.</i></p>	<p>Parking districts are governed by the same statutes as special improvement districts (Title 7, chapter 12, parts 41 through 44).</p> <p><i>See page 19.</i></p>	<p>Parking districts are governed by the same statutes as special improvement districts (Title 7, chapter 12, parts 41 through 44).</p> <p><i>See page 19.</i></p>	<p>Parking districts are governed by the same statutes as special improvement districts (Title 7, chapter 12, parts 41 through 44).</p> <p><i>See page 19.</i></p>	<p>Parking districts are governed by the same statutes as special improvement districts (Title 7, chapter 12, parts 41 through 44).</p> <p><i>See page 19.</i></p>
<p>Resort Area Districts Title 7, chapter 6, part 15</p>	<p>Electors residing in a resort area may create a district by petition.</p> <p>Petition must be signed by at least 10% of the qualified electors in the resort area.</p>	<p>5-member elected board, each member serving staggered terms.</p> <p>Board members may be appointed if not enough candidates file to run for election.</p>	<p>No provisions.</p>	<p>A resort area district must establish its tax rate in the resolution creating it, which may not exceed 3%.</p> <p>A resort area community with a population less than 5,500 may levy an additional 1% to be used for infrastructure.</p> <p>Limited bonding.</p>	<p>No provisions.</p>	<p>After receiving a petition signed by more than 50% of the electors of the resort area district, the board must hold a hearing.</p> <p>After the hearing, the board must submit the question of dissolution to the electors.</p>

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Rural Fire Districts Title 7, chapter 33, part 21	<p>After receiving a written petition, county commissioners may establish in any unincorporated territory, or third-class cities or towns, with some requirements.</p> <p>Petition must be signed by the owners of 40% or more of the real property and owners of property representing 40% or more of the taxable value of property in the district. 022</p>	<p>County commissioners may:</p> <ul style="list-style-type: none"> - contract with a city, town, private fire company, or other public entity to provide service <p>or</p> <ul style="list-style-type: none"> - appoint five qualified trustees to govern and manage the fire district. Trustees must be elected following initial terms. 	No provisions.	May levy taxes and borrow money by the issuance of bonds.	<p>Boundaries may be altered to add or subtract land adjacent to the proposed boundary line with written request from any real property owner.</p> <p>An owner of an individual tract adjacent to municipality may request to be withdrawn from the rural fire district and annexed to the municipality.</p>	<p>Owners of 40% or more of the real property in the district and the owners of property representing 40% or more of the taxable value of property in the area may present a written petition to the board of trustees.</p>
Rural Improvement District (Counties) Title 7, chapter 12, part 21	<p>All property owners in district may sign petition to create district, or county commission may create a district for road maintenance if 85% of property owners sign petition.</p> <p>Created by resolution that is noticed.</p>	<p>County commissioners.</p> <p>In multicounty district, board of three trustees appointed by county commissioners of each county.</p>	<p>Any owner of assessable property may submit a written protest within 30 days of the passage of the resolution. District may not include properties within city limits if 40% of owners with lots, tracts, or</p>	<p>Five options for method of assessment.</p> <p>Bonds and warrants. Commissioners may create district reserve account. County may create rural special improvement district revolving fund.</p>	<p>If commission determines that benefits received from improvements within the district extend to properties outside the district, the district may be extended.</p> <p>If property owners representing 40% or more of total projected assessments against</p>	<p>Assessments for no more than 30 years or 40 years if refunding bonds are issued.</p> <p>Commissioners may pass a resolution calling for the dissolution of the district. Written protests accepted. ⁹</p>

⁹ New language enacted in [SB221](#); Chapter 187, Laws of 2021.

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			parcels in the city protest the creation of the district.	Property owner may pay the tax or part of the tax under protest.	properties outside the district protest, properties may not be included.	
Special Improvement District (Cities) Title 7, chapter 12, part 41	City or town council create district by resolution that is noticed.	City or town council.	Any owner of assessable property may submit a written protest within 15 days of the passage of the resolution creating the district. District may not include properties within city limits if 40% of owners with lots, tracts, or parcels in the city protest the creation of the district.	Various options to assess costs by: - assessed valuation, - frontage, - utility service connection, or - offstreet parking. Bonds and warrants. Property owner may pay the tax or part of the tax under protest.	Lands that benefit from improvements may be annexed. If property owners representing 40% or more of total projected assessments against properties outside the city protest, properties may not be included.	Assessments for no more than 20 years or 30 years if refunding bonds are issued.

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
Special provisions for Districts for Lighting Title 7, chapter 12, part 22 (Counties) Title 7, chapter 12, part 43 (Cities)	<p>County commissioners may enter into a contract with other persons or corporations to provide light to a district under certain circumstances</p> <p>City or town council may by resolution form district for lighting streets.</p>	County commission or city or town council.	In a city or town, within 15 days of first publication, any property owner liable for an assessment may protest.	<p>In county, cost of maintenance and operating service apportioned among various tracts of land in district.</p> <p>City or town council may assess the costs against property in the district.</p> <p>Bonds and warrants.</p>	<p>County, city, or town may change boundaries not more than once a year.</p> <p>In a city or town, provisions for assessment of costs on lands adjacent to the city or town enumerated in 7-12-4327.</p>	No provisions.
Special provisions for Street Maintenance Districts Title 7, chapter 12, part 44	Created by resolution that is noticed.	City or town council.	Resolution may not pass if owners of 50% or more of the real property in the district file a protest.	<p>Governing body may assess costs:</p> <ul style="list-style-type: none"> - by lot area, - by street frontage, - equally, - by taxable valuation, - vehicle trips, - or any other assessment method provided in 7-11-1024 (Uniform Act). <p>May accept federal loans or financial assistance.</p>	No provisions.	No provisions.

District Type	Creation	Governance	Protest	Finance	Alteration of Boundaries	Dissolution
<p>Special provisions for Street Parking Districts (Abandonment)</p> <p>Title 7, chapter 12, part 45</p>	<p>Proposal for abandonment created by resolution that is noticed.</p>	<p>City or town council.</p>	<p>If prior to the resolution hearing date, 40% of the property owners abutting the district protest, the district isn't abandoned.</p>	<p>Following abandonment, property owners are responsible for maintenance.</p>	<p>No provisions.</p>	<p>No provisions.</p>
<p>Tax Increment Finance District</p> <p>7-15-4282 through 7-15-4292.</p>	<p>Urban renewal plan requirements outlined in 7-15-4216 by resolution. Voter approval required if general obligation bonds used. Industrial district ordinance or technology district ordinance require ordinance and hearing.</p> <p>Clerk of municipality must file certified copy of each ordinance with department of revenue.</p>	<p>Municipality, with exceptions for urban renewal.</p>	<p>No provisions.</p>	<p>Revenue, general obligation bonds.</p>	<p>No alteration of boundaries.</p> <p>Exceptions for urban renewal.</p>	<p>Tax increment provision terminates upon 15th year following adoption, with additional requirements enumerated.</p>

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Urban Transportation Districts Title 7, chapter 14, part 2	Petition signed by not less than 20% of the registered electors in the proposed district required.	Board of directors. Commissioners and governing bodies of each city or town in the district determine if the board is elected or appointed.	No provisions.	May fix and levy a tax in mills upon all property within the district. General obligation or revenue bonds.	Property owner may petition for inclusion. Inclusion must be approved by majority of board. If area does not receive transportation services from the district and 51% of the qualified voters in the areas sign a petition requesting removal.	May dissolve if a petition is signed by at least 51% of the qualified voters of the district.
Water Conservation and Flood Control Projects Title 76, chapter 5, part 11	The board, council, or commission of a city, town, or county or any other governing body may establish water conservation and flood control projects.	Governing body.	No provisions.	May levy an annual special assessment against all real property in the areas benefiting from such a system. Rates, fees, tolls or rent. Bonds.	Boundaries may not be extended without the vote of a majority of the electors residing in the area proposed to be annexed.	No provisions.

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Weed Management Districts Title 7, chapter 22, part 21	Created by resolution. Mandated by state that every county shall form a weed management district.	Commissioners appoint a district weed board.	No provisions.	Noxious Weed Fund: - state and federal funding, - levy and assess taxes, - general fund, - proceeds from work or chemical sales.	No provisions.	No provisions.