

Appendix A Special Districts Taxing Authority

Special District	Authority	Maximum Mills	Imposition and County Comm. Oversight	Under Elections Code
Cemetery	35-8-314	3 mills	Commissioners shall levy based on estimated funds needed by district. Commissioners may levy less than amount requested by district.	Yes
Conservation	11-16-133(a)	1 mill	Commissioners may levy a tax to carry out purposes of act. Must be approved by electors.	Yes
Drainage	41-9-214	Special assessments on benefitted land	District Commissioners assess benefits against land, approved by Court after hearing all objections.	No
Fire Protection	35-9-203(b)	3	Commissioners shall levy based on estimated funds needed by district. Commissioners may levy less than amount requested by district.	Yes
Flood Control	41-3-803(a)	12 mills	Commissioners shall levy in the amount certified to it by the District.	Yes
Health Departments	35-1-304(f)	Not specified	Commissioners may levy tax for public health purposes	No
Hospital	35-2-414(b)	3 mills; may assess an additional 3 mills if approved by electors	Commissioners shall levy based on estimated funds needed by district. Commissioners to levy less than amount requested by district. If Board of Trustees vote to increase	Yes

			mill levy beyond 3 mills, county commissioners shall submit question to electors.	
<b>Improvement and Service</b>	18-12-122(a) & 18-12-134	Assessment to pay bonds only	Commissioners shall call a bond election at request of the District. Commissioners shall levy amount necessary to pay interest and principal on bonds as it becomes due.	Yes
<b>Irrigation</b>	41-7-402	Special assessments on benefitted land	District commissioners assess benefits against land, approved by Court after hearing all objections.	No
<b>Local Improvement</b>	37-13-104	Assessments on benefitted property	Governing body assesses benefitted property. Board of County Commissioners may be governing body that establishes district.	No
<b>Museum</b>	18-10-213 & 18-10-214	1 mill	Commissioners shall levy based on estimated funds needed by district. Commissioners may levy less than amount requested by district.	Yes
<b>Predatory Animal</b>	11-6-210(a)	None – fees, donations and county appropriations	District may collect predator management fees at same time it collects brand inspection fees. County Commissioners may appropriate funds to district for predator management	No

<b>Public Irrigation and Power</b>	41-7-812	None – Contract revenues only	NA	No
<b>Regional Transport Authority</b>	18-14-103	.5 mill	Upon resolution by Regional Transport Authority or the Board of County Commissioners, question of whether to levy tax put to electors.	No
<b>Resort</b>	18-16-114 & 18-16-115	3 mills	District may levy up to 3 mills annually. Commissioners do not appear to have authority to levy less than amount requested by district.	Yes
<b>Rural Health Care</b>	35-2-708(c)	2 mills	Commissioners shall levy based on estimated funds needed by district. Commissioners may be able to levy less than amount requested by district.	Yes
<b>Rural Fire</b>	18-3-509	1 mill	No district board, county commissioners may levy tax for fire protection	No
<b>Sanitary and Improvement</b>	35-3-109	1 mill	District may levy up to 1 mill annually. Commissioners do not appear to have authority to levy less than amount requested by district.	Yes
<b>Senior Citizen</b>	18-15-102(d) 18-15-110	2 mills	Commissioners shall levy based on estimated funds needed by district. Commissioners may be able to levy less than amount requested by district. Levy must	No

			also be reauthorized by voters every two years.	
<b>Solid Waste</b>	18-11-103	3 mills	District may submit to electors the question of whether annual levy shall be implemented. Commissioners may be able to levy less than amount requested by district.	No
<b>Storm Water Drainage</b>	16-10-105(b)	Service charges	Must be approved by electors.	No
<b>Water and Sewer</b>	41-10-114	8 mills	District may levy up to 8 mills annually. Commissioners do not appear to have authority to levy less than amount requested by district.	Yes
<b>Water Conservancy</b>	41-3-771	.5 mill before water delivered; 1 mill after	District determines funds needed through taxation. Commissioners assess. Commissioners do not appear to have authority to levy less than amount requested by district.	No
<b>Watershed Improvement</b>	41-8-114	Assessments on benefitted property	Districts assess property for taxation. County commissioners certify and deliver assessment roll to County Assessor.	Yes
<b>Weed and Pest</b>	11-5-111 & 11-5-303(e)	1 mill 1mill	County commissioners may levy up to 1 mill for purposes of Act. Upon request of District, commissioners may levy up to 1	No

			additional mill for implementation of a special management program. Commissioners have discretion to levy less than 1 mill	
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