

Washington Special Purpose Districts Overview

Prepared by Municipal Research and Services Center of Washington, Updated December 2012

Includes Separate Listing of Assessment Districts That Are Not Political Subdivisions

District & Designation ¹	Date of Law	Enabling Statute (RCW)	Purpose	Formation	Governance	Funding ²	Number ³
Air Pollution Control Authorities (Municipal Corporation)	1957, 1967	Ch. 70.94 RCW	State-wide program of air pollution prevention and control	To activate - Petition - 100 property owners or motion by county; hearing	Board of directors, appointed; composition designated by statute	Excess levy RCW 70.94.091	7
Airport District, County (Municipality)	1945	RCW 14.08.290-.330	Establish and operate airports or other air navigational facilities	Application - 100 voters; election; resolution	Board of county commissioners or 3 elected airport commissioners	Regular levies, RCW 14.08.290, Voter authorization required; revenue bonds, fees & charges	2
Cemetery Districts (Municipal Corporation)	1947	Ch. 68.52 RCW	Acquire, establish, maintain, manage, improve and operate cemeteries and conduct businesses of a cemetery	Petition - 10% voters; hearing; election or County ordinance or resolution providing for ballot measure	Cemetery board, 3 elected cemetery commissioners	Regular and excess levy; RCW 68.52.290 and 68.52.310; G.O. bond, fees	104
Community Facilities District (independently governed, special purpose district vested with the corporate authority included under Article VII, section 9 of the state Constitution)	2010	Ch. 36.145	Facilitate voluntary landowner financing of community facilities and infrastructure	Petition - 100% of all owners of private property located within the boundaries of proposed district; hearing by legislative authority; approve by resolution	Board of supervisors if located in one jurisdiction; 3 from legislative body, 2 from petitioners. See RCW 36.145.080 for where not all in one jurisdiction	Special assessments, revenue bonds, assessment bonds RCW 36.145.090	0
Conservation Districts (Public body corporate and politic)	1939	Ch. 89.08 RCW	Conserve soil resources, prevent flood water and sediment damages....	Petition - 10% voters; hearing by Conservation Commission; election	Board of 5 supervisors, 3 elected, 2 appointed by state commission	Special assessment; RCW 89.08.400; grants	48

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Cultural Arts, Stadium, and Convention Districts <i>(Quasi Municipal Corporation)</i>	1982	Ch. 67.38 RCW	Construction, modification, renovation, and operation of facilities for cultural	Resolution or petition -10%; hearing; election	Outlined in resolution; statutes specify who should be represented	Regular and excess levy, RCW 67.38.130 and 67.38.140; voter authorization every 6 yrs, G.O. bond	0
Diking and Drainage Districts (Powers of a corporation for public purpose s)							
Diking and Drainage Districts <i>(Powers of a corporation for public purpose)</i> Statute applies to: diking district; drainage district; diking, drainage, and/or sewerage improvement district; intercounty diking and drainage district; consolidated diking district, drainage district, diking improvement district, and/or drainage improvement district; or flood control district.	1961 Re-codification	Title 85 RCW, Ch. 85.38 - Creation and Operation	Construct. straighten, widen, deepen, and improve all rivers, watercourses or streams causing overflow damage to land in district	Resolution or petition -10%; investigation by county engineer; hearing; election	Governing body composed of 3 elected members		99
Diking & Drainage Districts in Two or More Counties (Intercounty Diking and Drainage Districts)	1909	Ch.. 85.24 RCW	Establish diking and drainage systems or erect flood dunes to prevent inundations on land located in two or more counties		Board of 3 district commissioners, initially appointed; elected per 85.38 RCW	Regular and excess levy, RCW 85.24.250; special assessments, special assessment bonds	
Diking Districts	1895	Ch. 85.05 RCW	Straighten, widen, deepen and improve all rivers, watercourses or streams, construct diking system to protect land from overflow	Resolution or petition of 10 property owners; feasibility determination by county engineer; hearing; election pursuant to Ch. 85.38 RCW	Board of 3 elected dike commissioners		

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Diking, Drainage and Irrigation Improvement District; Drainage and Irrigation Improvement district - Improvement Districts - 1933 Act	1933	Ch. 85.22 RCW		Petition signed by district commissioners; election	3 elected supervisors; commissioners of old district become supervisors of new district		
Diking, Drainage, Sewerage Improvement Districts Funding methods revised by Diking, Drainage, and Sewerage Improvement Districts - 1967 Act	1913	Ch. 85.08 RCW, Ch. 85.15 RCW		Petition, resolution or petition of 10 property owners; feasibility determination by county engineer; hearing; election pursuant to Ch. 85.38 RCW. If less than 500 acres petition of 50% of acreage	Board of 3 elected supervisors, initially appointed then elected by ch. 85.38.RCW; if less than 500 acres county engineer will be sole supervisor of the district	Benefit assessments against the property and the county or counties, cities and towns within the district	
Drainage District	1895	Ch. 85.06 RCW	Establish drainage system.	Resolution or petition of 10 property owners; feasibility determination by county engineer; hearing; election pursuant to Ch. 85.38 RCW	Board of 3 elected commissioners; consolidated districts could retain 5 member board	Benefit assessments	
Drainage Improvement District; Diking Improvement District - Improvement Districts - 1917 Act (reorganization of Diking or Drainage Dist)	1917	Ch. 85.20 RCW		Petition signed by district commissioners; election	Board of commissioners becomes board of supervisors		
Diking, Drainage, Sewerage Improvement Districts Funding methods revised by Diking, Drainage, and Sewerage Improvement Districts - 1967 Act		Ch. 85.08 RCW, Ch. 85.15 RCW		Petition, resolution or petition of 10 property owners; feasibility determination by county engineer; hearing; election pursuant to Ch. 85.38 RCW. If less than 500 acres petition of 50% of acreage	Board of 3 elected supervisors, initially appointed then elected by ch. 85.38.RCW; if less than 500 acres county engineer will be sole supervisor of the district		

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Emergency Medical Service Districts (<i>Quasi Municipal Corporation</i>)	1979	36.32.480 RCW	Emergency medical services and funding	Hearing; ordinance	County legislative authority or interlocal agreement	Regular levies, RCW 84.52.069, Voter authorization required. May have 6-year, 10-year, or permanent levy.	7
Urban Emergency Medical Service Districts (<i>Quasi Municipal Corporation</i>)	1994	RCW 35.21.762	Emergency medical services and funding for city or town located in two count	Hearing; ordinance	City or town council, acting in an ex officio capacity and independently	See EMS district	1
Emergency Service Communication Districts (<i>Quasi Municipal Corporation</i>)	1987, repealed, effective 01/01/11	RCW 82.14B.070-.100	Funding and provision of emergency communications services in-lieu of a county-wide system	Legislative authority establishes (ordinance or resolution)	County legislative authority	Excise tax (911), RCW 82.14B.030	0
Fire Protection Districts (<i>Municipal Corporation</i>)	1933	Title 52 RCW	Eliminate fire hazards and protect life and property outside cities/towns except where cities/towns have annexed	Petition -10%; hearing; election	Board of fire commissioners; 3 or 5 elected commissioners	Regular and excess levies RCW 52.16.130, 52.16.140, 52.16.160; G.O. bonds, benefit charges, LIDs	400
Regional Fire Protection Service Authorities (<i>Municipal Corporation</i>)	2004	Ch. 52.26 RCW	Provides for regional fire protection service delivery, enhanced funding options, and new authority to address critical fire protection projects and emergency services	Any two or more adjacent fire protection jurisdictions convene a planning committee and create a plan; resulting plan submitted to voters	Designated by the fire protection services authority plan	Regular and excess levies RCW 52.26.060, 52.26.140, 52.26.180; Service plan vote; benefit charges, G.O. bond, LID	7

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Flood Control							
Flood Control Districts - <i>(Body corporate, powers of a corporation for public purposes)</i>		See Ch. 85.38 for Formation and Organization of District		Resolution or petition -10%; investigation by county engineer; hearing; election	Governing body composed of 3 elected members	Ch. 85.38 RCW Benefit assessments, rates and charges, special assessment bonds	13*
Flood Control by Counties Jointly - 1913 Act (Intercounty)	1913	Ch. 86.13 RCW	To help counties control flooding on a river that is or shall be the boundary line between two counties or its tributaries or outlet flows through parts of two counties and has a history of flooding	Resolution; interlocal contract	Boards of county commissioners; interlocal contract	Regular levy RCW 86.13.010, 86.13.030; Within county levy limits	
Flood Control Districts - 1935 Act	1935, Repealed 1965, Existing districts continue	Ch.86.05 RCW		NA	Board of 3 district commissioners, initially appointed; elected per Ch. 85.38 RCW	Regular levy and excess bond levy, RCW 86.05.920; May be raised to \$1.25 with voter approval. Repealed 1970 with Savings Clause (see 1935 c160; 1949 c82; & 1953 c20)	
Flood Control Districts - 1937 Act	1937	Ch. 86.09 RCW	Protection of life and property, the preservation of the public health and the conservation and development of the natural resources	Formation specified in ch. 86.09 RCW See Flood Control Districts Above	Governed by ch. 86.09 RCW See Flood Control Districts Above	Benefit assessment; utility revenue bonds	

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Flood Control Zone Districts (<i>Quasi Municipal Corporation</i>)	1961	Ch. 86.15 RCW	Undertaking, operating, or maintaining flood control projects/storm water control projects for areas of the county	Action of board or petition - 25% vote cast in proposed zone at last county general election	Board of county commissioners; option to elect 3 zone supervisors if district over 2000 residents	Regular and excess levies, RCW 86.15.160	11
Health Districts	1945	Ch. 70.46 RCW	Provide health services within the district	Resolution or ordinance of county legislative authority	Board of health - composition set by statute	Funds from county and state; License and permit fees	11
Irrigation Districts							95*
Irrigation Districts (<i>Municipal Corporation</i>)	1890	Ch. 87.03 RCW	Provide irrigation of land, develop electrical generating facilities, purchase and sell electricity, provide street lighting, sewer and domestic water system	Petition - 50 or majority of land owners; investigation by Department of Ecology; hearing; election	Board of directors, 3 or 5 elected directors	Generally - Benefit assessments, G.O. bonds, revenue bonds, LIDs, rates and fees	
Irrigation and Rehabilitation Districts	1961	Ch. 87.84 RCW	Conversion of certain irrigation districts to further recreational potential of larger lakes, improve inland lakes and shorelines	Petition - 50 land owners; hearing; election	Same as irrigation district	RCW 87.84.070; Special benefit assessment limited to \$0.25 of land value unless authorized by the voters	
Reclamation Districts of one million acres	1927	Ch. 89.30 RCW	Reclamation and improvement of arid and semiarid lands and for the generation and/or sale of hydroelectric energy	Petition - 50 land owners; commission created to hear petition; election	Board of directors, number equal to number of counties participating	Regular levy, RCW 89.30.391; Voter authorization required	
Boards of Joint Control of Irrigation Districts (Irrigation districts and other entities)	1949	Ch. 87.80 RCW	Water supply administration for two or more irrigation entities	Petition, county review, hearing, resolution	Contained in petition, county appoints first board		1

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Library Districts							28*
Inter-County Rural Library Districts (<i>Municipal Corporation</i>)	1947	RCW 27.12.090	Municipal corporation organized to provide library service for all areas outside of incorporated cities and towns within two or more counties	Resolutions or joint session of counties or petition - 10%; election	Board of trustees; 5 or 7 appointed by county commissioners	Regular and excess levies, RCW 27.12.150, 27.12.222	
Island Library District (<i>Municipal Corporation</i>)	1982	RCW 27.12.400 - .450	Provide library service for all areas outside of incorporated cities and towns on a single island only	Petition - 10%; hearing; election	Board of 5 trustees appointed by county commissioners	Regular and excess levies, RCW 27.12.222, 27.12.420	
Library Capital Facility Area (<i>Quasi Municipal</i>)	1995	Ch 27.15 RCW	Provides funding for construction of capital library facilities	Request from library trustees to county commissioners; election	Three members from each county legislative body or less by agreement	RCW 27.15.050, G.O. bonds	11
Regional Library Districts	1935	RCW 27.12.080	Free public library maintained by two or more counties or other governmental units	Interlocal contract - two or more counties	Board of 5 or 7 trustees appointed by joint action of legislative authorities	Expenses apportioned between or among the contracting parties	
Rural County Library Districts (<i>Municipal Corporation</i>)	1941	RCW 27.12.040 - .070	Library serving all the area of a county not included within the area of incorporated cities and towns	Petition -10%; hearing; election	Board of 5 trustees appointed by county commissioners	Regular and excess levies, RCW 27.12.050, 27.12.222	
Rural Partial Library District	1993	RCW 27.12.470	Library district in a portion of the unincorporated area of a county	Petition -10%; hearing; election	Board of 5 trustees appointed by county commissioners	Regular and excess levies, RCW 27.12.050, 27.12.222	

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Legal Authorities (Hydroelectric) - Irrigation Districts - <i>(Separate legal entity capable of exercising in its own name the powers granted it)</i>	1983	RCW 87.03.825 - .840	Enables cooperative development of hydroelectric generating resources by cities and irrigation districts, cities towns, irrigation districts and PUDs	Two or more districts form authority through interlocal contract	Contained in interlocal contract		1
Metropolitan Municipal Corporations <i>(Municipal Corporation)</i>	1957	Ch. 35.58 RCW; Ch.36.56 RCW	Essential services in metropolitan areas not adequately provided by existing agencies: water pollution, water supply, transportation, garbage, parks & rec, comp. planning	Resolution or petition - 4%; election	Metropolitan council composition outlined by statute	Excess levy, RCW 35.58.090, 35.58.116, G.O. and revenue bonds, LIDs, rates and charges	0
Mosquito Control Districts	1957	Ch. 17.28 RCW	Abatement or exterminate mosquitoes	Petition-10% or resolution; hearing; election	Appointed board of 5 trustees - composition set by statute	Excess levy, RCW 17.28.252. At formation vote for one year levy of up to twenty-five cents per thousand dollars of assessed value	18
Operating Agencies (Electricity Generation and Distribution, Cities & PUD) (Municipal corporation)	1981	Ch. 43.52 RCW	Generate electricity	Interlocal agreement	Interlocal agreement		1
Park Districts							
Metropolitan Park District <i>(Municipal Corporation)</i>	1907	Ch. 35.61 RCW	Manage, control, improve, maintain, and acquire parks, parkways, boulevards, and recreational facilities	Resolution or petition -15%, election	One of three forms set by statute	Regular and excess levies, RCW 35.61.210	15

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Park & Recreation Districts <i>(Municipal Corporation)</i>	1957	Ch. 36.69 RCW	Provide leisure time activities, facilities, and recreational facilities	Resolution or petition-15%; hearing; election	Board of 5 elected commissioners	Regular and excess levies, RCW 36.69.140, 36.69.145; Voter authorization required every 5 years	42
Joint Park and Recreation District	1979	RCW 36.60.420 - .460	Enables park and recreation district in two or more counties	Petition-15%; hearing in each county; election in each county	Board of 5 elected commissioners		2
Park & Recreation Service Areas <i>(Body corporate and shall possess all the usual powers of a corporation for public purposes)</i>	1963	RCW 36.68.400 - .620	Finance, acquire construct, improve, maintain, or operate any park, senior citizen activities center, zoo, aquarium, and, or recreational facilities	Resolution or petition -10%; feasibility study; election	County legislative authority, acting ex officio and independently	Regular and excess levies, RCW 36.68.520, 36.68.525; Voter authorization required every 6 years	7
Port Districts <i>(Municipal Corporation)</i>	1911	Title 53 RCW	Acquire, construct, maintain, operate, develop and regulate system of harbor improvements, rail and water transfer and terminal facilities; air transfer, or terminal facilities, other storage and handling facilities. Acquire and construct toll bridges and tunnels and beltline railways, industrial development districts	Initiated by county legislative authority or petition - 10%; hearing; election	Port commission of 3 or 5 elected members from commissioner districts	Regular and excess levies, RCW 53.36.020, 53.36.070, 53.36.100, 53.47.040; General levy—Exclusive of bond payments Voter authorization required 12-year Levy—2nd 6 years are subject to petition.	75

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Public Facilities Districts (Municipal Corporation)	1988 - counties, 1999 - cities & towns	Ch. 36.100 RCW for counties, Ch. 35.57 RCW cities/towns	Acquire, construct, and operate sports facilities, entertainment facilities, convention facilities or regional centers and related parking facilities	Resolution or interlocal agreement	Appointed board of directors; 5 or 7 members; membership composition set by statute	Excess levy RCW 36.100.050; voter approved excise tax	25
Public Hospital Capital Facility Areas (Quasi Municipal Corporation)	2009	Ch. 70.265 RCW	Provides funding for public hospital capital facilities or capital health care facilities for counties composed entirely of islands not annexed to hospital district	For less than county area, petition of not less than ten percent of the voters of the proposed public hospital capital facility area who voted at the last general election	Three members of the county legislative authority from each county in which the public hospital capital facility area is located	Bonds, grants, gifts	0
Public Hospital Districts (Municipal Corporation)	1945	Ch. 70.44 RCW	Own and operate hospitals and other health care facilities, provide hospital and other health care services	Resolution or petition -10%; election	Board of elected commissioners; 3, 5, or 7 commissioner districts	Regular and excess levies, RCW 70.44.060; Service charges	56
Rural Public Hospital District (defined)	1992	RCW 70.44.450-.460	Hospital district whose geographic boundaries do not include a city with a population greater than thirty thousand				
Public Housing Authorities (Public corporations)	1939	Ch. 35.82 RCW	Provide housing for low income persons	Resolution or petition - 25%	5 commissioners appointed; 7 members if city more than 400,000 pop	Bonds, grants, rates, charges	41
Joint City-county Housing Authorities	1980	RCW 35.82.300	Housing authority created by one or more counties and any city or cities within any of those counties or in another county or counties	Ordinance	Determined by ordinance	See Public Housing Authority	

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Public Stadium Authority <i>(Body corporate, powers of a corporation for public purposes)</i>	1997	Ch. 36.102 RCW		Resolution of county; letter of intent with team affiliate	Board of appointed directors; composition set by statute	Charges and fees, gifts and grants, fees from naming rights	1
Public Utility Districts <i>(Municipal Corporation)</i>	1931	Title 54 RCW	Conserve water & power resources; supply public utility service including water and electricity, sewer, telecommunications	Resolution or petition -10%; election	Election commission of 3 or 5 commissioner districts	Regular Levy, RCW54.16.080; General levy exclusive of bond payments, G.O. Bonds, LID, rates and charges	28
Sanitary Districts	1933, Repealed 1971	Title 55 RCW		NA	NA	NA	NA
School Districts <i>(Municipal Corporation)</i>	1889	Ch. 28A.315 RCW	Education	Petition or proposal from ESD or school board motion; hearing by regional committee; may require election See Ch. 28A.315.265.	Board of 5 elected directors; 7 for Seattle No. 1. Directors elected by director districts with some at large (varies by district)	State and federal funding, Excess levies, RCW 84.52.053; G.O. bond	295
Joint School Districts	1897	Ch. 28A.323 RCW	Any school district composed of territory lying in more than one county	See School districts	See School Districts	See School Districts	
Solid Waste Disposal Districts <i>(Quasi Municipal Corporation)</i>	1982	RCW 36.58.100	Provides for and funds solid waste disposal in counties under 1 million	Hearing, ordinance	County governing body	Excess levy RCW 36.58.150, G.O. and revenue bonds, excise tax, fees	4
Television Reception Improvement Districts	1971	Ch. 36.95 RCW	Construction, maintenance, and operation of television and FM radio translator stations	Petition - 50%	If district less than full county, Board of 3,5-9 appointed members; if same as county then county commissioners	Excise tax (based on number of television sets)	7

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Transportation Related							
City Transportation Authority (Monorail) <i>(Municipal Corporation)</i>	2002	Ch. 35.95A RCW, Ch. 248 Laws 2002	Construct and operate public monorail transportation system	Ordinance or petition -1%; election	Appointed or elected depending on ballot proposition	Voter approved regular and excess levies, RCW 35.95A.100 Voter approved MVET, excise tax, rates & fares, G.O. bond, Revenue bonds, LID	0
County Public Transportation Authority <i>(Municipal Corporation)</i>	1974	Ch. 36.57 RCW	Allows county to provide public transportation	Resolution of county	Appointed; membership set by statute	Excise tax, B & O tax, RCW 35.95.040, ch. 82.04, ch. 82.08, ch. 82.12 RCW; Rates and charges	2
County Rail Districts <i>(Quasi Municipal Corporation)</i>	1983	Ch. 36.60 RCW	Provide and fund improved rail freight and passenger service	Hearing; resolution, election	County legislative authority	Excess levy RCW 36.60.040; G.O. and revenue bonds, revenues from operations	1
Ferry District	1917, Repealed 1994	RCW 36.54.080-.100	NA	NA	NA	NA	NA
County Ferry Districts, passenger-only (Counties of 1 million pop) <i>(Municipal Corporation)</i>	2003	Ch 36.54.110-.190 RCW, RCW 36.57A.210	Allows a county on Puget Sound with a population over one million to fund and operate a passenger ferry service	Hearing; ordinance	County legislative authority acting ex officio	Regular and Excess Levy RCW 36.54.130, G.O. bond, revenues for operation	1
Public Transportation Benefit Area <i>(Municipal Corporation)</i>	1975	Ch. 36.57A RCW	Provide public transportation services with defined area	Resolution or petition -10% to call a conference; hearing; resolution of conference	Selected by participants; membership set out in statutes	Voter approved excise taxes, fares, Charges	20

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Regional Transit Authority (Municipal Corporation)		RCW 81.112	Enables transportation system for Puget Sound Area	Joint regional policy committee formed to create plan, counties pass resolution to join, plan placed before voters, Interlocal agreement; resolution	Board of appointed representatives; membership set by statute	Voter approved sales and use tax, excise taxes RCW 81.104.150, 81.104.170, 81.104.160; fares, fees, charges, G.O. and Revenue bonds, LIDs	1
Regional Transportation Investment District (Municipal Corporation)	2002	RCW 36.120	Provides regions with the ability to plan, select, fund, and implement (or contract for the implementation of) projects identified to meet the region's transportation and land use goals	Committee created; plan, election	Members of each legislative authority acting ex officio and independently	Voter approved taxes and fees; G.O. and revenue bonds, tolls,	0
Roads & Bridges Service Districts (Quasi Municipal Corporation)		Ch. 36.83 RCW	Improvement or providing funding for capital costs for state highway improvement a county or road district has authority to provide.	Hearing, ordinance or resolution	Board of three commissioners appointed by the county legislative authority or county executive	Excess levy, RCW 36.83.030, 36.83.040, G.O. bond, LID	1
Transportation Benefit District (Quasi Municipal Corporation)	1989	Ch. 36.73 RCW, RCW 35.21.225 for city	Help public-private sectors address public transportation	Hearing; ordinance	County or city legislative authority acting ex officio or interlocal agreement if more than one jurisdiction	Excess levy, RCW 36.73.060; bonds, voter approved sales tax, motor vehicle license renewal fee, tolls; impact fees, LID	47
Unincorporated Transportation Benefit Areas (UTBA) (Quasi Municipal Corporation)	1975	RCW 36.57.100	Provide transportation services to unincorporated areas of the county	Allows county to provide public transportation	See County Transportation Authority	See County Transportation Authority	1

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Water- Sewer Districts							
Water Distribution District	1921, Repealed	NA		NA	NA	NA	
Water-Sewer Districts (water-sewer district, water district, sewer district) (Municipal Corporation)	Sewer Dist 1941; water dist 1913; water-sewer consolidation 1971	Title 57 RCW (districts reclassified, formerly Sewer Title 56, Water Title 57), reclassification 1997	Furnish ample supply of water; purchase and maintenance of fire fighting equipment; furnish wastewater collection; provide street lighting	Petition -10% or resolution if public health necessity hearing; election	3,5,or 7 elected members	Excess levy, RCW 57.04.030, 57.04.050, 57.20.105, 57.20.019; Excess levy of \$1.25 authorized at time of formation; bonds, LID	188*
Sewer Districts	1941	Title 57 RCW		See Water-Sewer		See Water-Sewer	
Sewage Improvement Districts - Formerly under Title 85 After 1979 powers of title 85	1923	RCW 57.04.120-.130		Counties with populations of from forty thousand to less than seventy thousand become sewer districts		See Water-Sewer	
Water Districts	1913	Title 57 RCW				See Water-Sewer	
Weed Districts	1921	Ch. 17.04 RCW	Control, prevent and exterminate weed found detrimental to crops, fruit trees, shrubs, foliage or other agricultural plants or foliage	Petition owners - 50% of acreage; hearing; resolution	Board of directors, 3 elected directors	Benefit assessment	11
Inter-County Regular Weed Districts	1959	Ch. 17.06 RCW	Provides for joint program of all or any part of two counties or more to control weeds	Petition owners - 50% of acreage; hearing; order	Board of directors, 3 elected directors		
Total districts as of December 2012 - 1734							

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Districts Created for Funding Purposes, But Do Not Have Independent Governing Boards							
Agricultural Pest Districts	1919	Ch. 17.12 RCW	Destroy/exterminate animals that destroy/interfere with agricultural plants or products	Petition - ten or more resident freeholders; hearing	Supervision by agricultural expert or commissioner of district acting ex officio	Property benefit assessment; no limit; RCW 17.12.050, 17.12.080	
Apportionment District (Community redevelopment financing Act)	1982	Ch 39.88 RCW, Ruled unconstitutional by <i>Leonard v. Spokane</i> , 127 Wn. 2d 195	Allocate a portion of regular property taxes for limited periods of time to assist in the financing of public improvements				
Aquifer Protection Areas	1985	Ch. 36.36 RCW	Funds the protection, preservation and rehabilitation of subterranean water	Hearing; election	Not specified	Voter approved fees per household unit	
Community Renewal Area	2002	Ch. 35.81 RCW, Ch. 218 Laws of 2002	Financing to rehabilitate blighted areas	Ordinance or resolution	Appointed board or local governing body or other board	Excess levy, excise tax, bonds, LID (community renewal agency)	
County Road District	1889	RCW 36.75.060	Provide revenue to establish, lay out, construct, alter, repair, improve and maintain county roads	County commissioners can create up to 9 districts, one road district in each county commissioner's district	Not specified	Regular and excess levy	
Flood Control by Counties (River Improvement Fund)	1907	Ch. 86.12 RCW			Not specified	Annual levy not to exceed \$.25/1000 assessed value	
Horticultural Pest and Disease Board	1969	Ch. 15.09 RCW	Provide funds for inspecting and disinfecting horticultural or agricultural produces and horticultural premises	Petition or motion of county commissioners; hearing	Horticultural pest and disease board, 4 appt by county 1 by Director of Agriculture	Regular levy	

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Industrial Development Districts (Ports) - to develop marginal area properties	1939	Ch. 53.25 RCW	Provide funding for developing or redeveloping marginal area properties	Hearing	Not specified	Bonds	
Lake and Beach Management Districts	1986	Ch. 36.61 RCW; RCW 35.21.403	Lake and beach improvement & maintenance	Resolution or petition -10 land owners or 15% acreage whichever is greater; hearing; election	Not specified	Special assessment	
Public Waterway Districts	1911	Ch. 91.08 RCW	Provides funding for owners of lands bordering upon/accessible to any navigable water shall to improve waterway	Petition - 35%; hearing	County board of commissioner	Benefit assessment	
River & Harbor Improvement Districts	1903	Ch. 88.32 RCW	Funding source for river improvements	Petition - 100 freeholders owning land	Appointed by U.S. govt	Benefit assessment	
Solid Waste Collection Districts	1971	Ch. 36.58A RCW	Mandatory collection of solid waste in unincorporated county	Hearing; UTC investigation	None specified	Fees	
Shellfish Protection Districts - "Clean Water Districts"	1985	Ch. 90.72 RCW	Protect shellfish industry from pollution	Motion of county; election	County legislative authority	Fees, rates, charges	

Notes and References

Notes

¹ Statutes creating special districts may state that the district is municipality, municipal corporation, quasi municipal corporation, a public corporation, a public body corporate and politic, or some other designation. Many of these terms are not defined by statute. The enabling statute may also contains the clauses that the district is an independent taxing "authority" within the meaning of Article VII, section 1 of the state Constitution, and a "taxing district" within the meaning of Article VII, section 2 of the state Constitution; and that the district is a body corporate and possesses all the usual powers of a corporation for public purposes as well as all other powers that may now or hereafter be specifically conferred by statute, including, but not limited to, the authority to hire employees, staff, and services, to enter into contracts, and to sue and be sued and can be sued.

² Not all funding sources have been listed. Excess levies are voter approved and include levies for bonds..

³Totals taken from combination of sources: list of State Auditor, county auditor elections results, assessors tax rolls, membership associations including insurance pools, and county documents. The total is an approximation based on districts known to exist from the sources used. Accuracy depends on the availability of county records from the county auditors and assessors.

*The district's name is not an indication of what statutes the districts are operating under, totals include all types under the general category

References:

The Closest Governments to the People, Steve Lundin, Washington State University, 2007

Property Tax Levies Operations Manual (Word), Washington Department of Revenue, Property Tax Division, 2011

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