

# LAWS GOVERNING SPECIAL DISTRICTS



#### INTRODUCTION

Laws Governing Special Districts, created by the California Special Districts Association, is a reference guide to independent special districts. It is intended to serve as a resource for special district board members, staff, and the general public regarding the governance powers and functions that distinguish each type of special district and the way they deliver essential services.

The first portion of the guide, General Laws Governing Special Districts, is meant to help navigate the overarching statutes and constitutional provisions affecting independent special districts. This section includes summaries of significant laws such as the California Environmental Quality Act, Proposition 13, Proposition 218 and the Ralph M. Brown Act, among others. These laws play an integral role in how special districts serve their constituents, and it is important to know where these laws live and how they impact local governance.

Next, this guide outlines the statutes providing authorization for the formation and operation of the 2,109 independent special districts, created by voters or established by the California Legislature. It is important to note not every district provides all the powers and functions authorized by its enabling act. Those powers and functions that a district does not provide, but which are authorized by its enabling act, are called latent powers. Special districts must get approval from their Local Agency Formation Commission (LAFCo) before providing a latent power.

The number of special districts in California is often misquoted due to the number of entities included in the State Controller's annual financial transactions report. While the Controller's 2011-2012 report lists 4,711 "special districts," many are actually non-profit corporations or components of other governments, such as cities and counties.

"Independent special district," as defined by Government Code §56044, "...includes any special district having a legislative body all of whose members are elected by registered voters or landowners within the district, or whose members are appointed to fixed terms." In addition to the principal acts of all independent special districts, this guide lists the special acts that provide statutory authorization for 141 dependent and independent districts created for specific purposes separate from the standard special district principal acts. These districts were initiated by legislation, as opposed to a vote of the people, and are created when there is a specific need in a locale that cannot be met by the traditional formation of a special district.

Ultimately, it is not the number of special districts that is paramount, but the ability to deliver core local services effectively and responsibly. The variety of special district types and unique attributes of each individual district facilitate focused service, which is the strength of special districts and what makes them "special."

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## GENERAL LAWS GOVERNING SPECIAL DISTRICTS

This portion of *Laws Governing Special Districts* is intended to be a reference in navigating the laws and statutes that affect local government and special district governance. Each subject area includes a short description with the issues and its associated statutes or constitutional provisions tagged underneath, followed by a short summary.

#### FORMATION AND REORGANIZATION

There are three primary sources of authority for forming and reorganizing special districts. The first is the special district's enabling act. Most types of special districts have a series of statutes specific to that type of special district. These statutes often contain the procedures for creating that type of special district. The second is the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000, which governs the establishment and reorganizations of local governments. Finally, there is the District Organization Law, which provides standardized special district organization and governance procedures for certain types of special districts.

## Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000

Government Code §56000, et seq.

Government Code §56821, et seq. (procedure for special district change of organization or reorganization)

This law establishes certain procedures for local government changes of organization. This law also established local agency formation commissions (LAFCos) with numerous powers, including the ability to act on local agency boundary changes and the adoption of spheres of influence for local agencies. The statutory mission of LAFCos is to discourage urban sprawl and encourage the orderly formation and development of local agencies.

#### **District Organization Law**

Government Code §58000, et seq.

The District Organization Law establishes procedures for the organization, operation, and governance of certain types of special districts. This law applies only to districts with enabling acts that refer to the District Organization Law in lieu of procedures within their enabling act. The District Organization Law generally provides for a petition for formation of a district, a primary hearing, a final hearing, a procedure for formation, and validating proceedings.



#### **GOVERNANCE**

Special districts not only serve their communities, they are accountable to them. Various election procedures ensure that communities maintain ultimate control of the districts they create and the decisions that are made. Transparency and accountability help to ensure the electorate is well informed regarding how each special district is performing the people's business. The following sections contain laws governing elections, and laws that ensure special districts remain transparent and accountable.

#### **Elections**

The most important way the community can oversee and direct their special districts is through elections. The following are some of the laws that govern when an election can or should be conducted and how those elections are to be conducted.

## **Advisory Elections**

Elections Code §9603

Local government agencies are permitted to hold advisory elections in order to allow all or a portion of voters within the jurisdiction to "voice their opinions on substantive issues, or to indicate to the local legislative body approval or disapproval of [a] ballot proposal." Under certain conditions, a local government agency may sponsor an advisory election outside its jurisdiction if the residents of the territory would be affected by a ballot proposal.

#### **Consolidations of Election**

Elections Code §10400, et seq.

Local government agencies, including special districts, may consolidate their elections with statewide elections. Special districts wishing to consolidate their elections must abide by certain statutory requirements and procedures.

## **Initiative Procedure**

Elections Code §9300, et seq.

Any proposed ordinance may be submitted to the governing board of the district by an initiative petition filed with the district elections official. Before circulating an initiative petition, the proponents of that measure must publish a notice of intention. After the publication of intention, the petition may be circulated among the voters of the district for signatures by any person who is a voter or who is qualified to vote in the district. Each section of the petition should have an attached affidavit of the person soliciting the signatures. If the required number of signatures have been gathered, the governing board must either adopt the ordinance without alteration or submit the ordinance for an election. Once the ordinance is adopted, either by the governing board or by the electorate, the ordinance can only be repealed by election, unless the ordinance contains provisions to the contrary.

#### **Mailed Ballot Elections**

Elections Code §4000, et seq.

Elections may be conducted entirely by mail if certain conditions are met. The governing body of the local government agency must authorize the use of mailed ballots for the election, the election must be held on an established mailed ballot election date, and the election must be of a qualifying type.



## **Uniform District Election Law**

Elections Code §10500, et seg.

The Uniform District Election Law (UDEL) is the general election law for many special district types. While some special district types may have their own unique election procedures within their enabling act, many enabling acts simply refer and incorporate the election procedures in the UDEL. If a principal act provides that the UDEL shall apply, the UDEL will control where it otherwise conflicts with the principal act. The UDEL does not apply to the election of officers upon formation of a district.

#### **Referendum Procedure**

Elections Code §9340, et seg.

The voters of a special district may have the right to petition for referendum on legislative acts of the district. This code section refers to the rules set forth for counties in Elections Code §9141-9147, which is applicable to counties and instructs that computations referred to in those sections for officers of the county shall be construed to refer to comparable computations and officers of the district.

#### **Vacancies**

Government Code §1770, et seq.

Some special districts have procedures for filling board vacancies contained within the district's enabling act. If not, Government Code §1770, et seq. provides the procedure for filling board vacancies. Section 1770 contains a long list of the conditions that will cause an elected seat to be considered "vacant." Among these conditions is the death of the officeholder, his or her resignation, removal from office, his or her refusal or neglect to file his or her required oath or bond, and the failure to discharge the duties of his or her office except when prevented by sickness or when absent from the state with permission required by law. For most special districts, the specific section providing the procedure for filling vacancies is found at Section 1780. Generally, the procedure requires the district to inform the county elections officials of the vacancy, and the remaining board members may either make an appointment or call an election to fill the vacancy. If the vacancy has not otherwise been filled, the county board of supervisors or city council (depending on the location of the district) can either appoint someone or order the district to call an election to fill the vacancy. This section contains deadlines for the above procedure and other provisions related to how to determine a quorum of the remaining board and the length of the term the board member appointed or elected to fill the vacancy will serve.



## **Transparency and Accountability**

An important characteristic of local government in California is transparency and accountability to the public. These goals are enshrined within the California Constitution and are achieved through various state laws. Among the most familiar of these statutes are the California Public Records Act and the Ralph M. Brown Act, both of which seek to ensure the public's business is conducted in the sunshine of public scrutiny.

#### **Audits**

Government Code §26909

Special districts are required to have annual, independent audits conducted by the county auditor or a certified public accountant. This information is filed with the State Controller's Office. The annual audit can be changed to a biennial audit if approved unanimously by the district board and the board of supervisors, under certain restrictions.

#### California Public Records Act

Government Code §6250, et seq.

The purpose of the California Public Records Act (CPRA) is to enable the public to have access to information needed to monitor the functioning of government. The public has a right to inspect public records during the office hours of any government agency and to request and obtain copies of records subject to the payment of fees covering the direct costs of duplication or a statutory fee if applicable. The CPRA contains a number of exemptions for certain classes of documents. These exemptions generally cover documents that are privileged or confidential, or which would infringe on the individual right to privacy. Examples of some common exemptions include documents protected by attorney client privilege, attorney work products, preliminary draft documents not retained by the agency in the ordinary course of business, and personnel records for which the disclosure would constitute an unwarranted invasion of privacy.

## **Ethics Training**

Government Code §53234, et seq. Government Code §53232.1-5323.2 (authorization of compensation for training)

Local elected officials and key officials designated by the local board (typically management staff) are required to take ethics training courses if the officials receive compensation or reimbursement in their position with a local government agency. This applies even if the official does not actually receive compensation or reimbursement, but if the district's enabling act simply allows for such compensation or reimbursement. By law, the affected local official must take an ethics training course once every two years, and the district has to establish a written policy on reimbursements.

## **High-Risk Local Government Agency Audit Program**

Government Code §8546.10

This law authorizes the State Auditor to establish a high-risk local government agency audit program to identify, audit, and issue reports on any local government entity the State Auditor identifies as being at high risk for the potential of waste, fraud, abuse, or mismanagement, or that has major challenges associated with its economy, efficiency, or effectiveness.



#### **Incompatibility of Office Doctrine**

Government Code §1125, et seg.

Local officials cannot engage in any employment or activity that is in conflict with their duties as local agency officers or with the duties or responsibilities of the agency by which they are employed. An employee's outside employment may be prohibited if it involves:

- The use of the agency's resources for private advantage, or
- Receiving money or other considerations from anyone other than their local agency for the work they are expected to complete as part of their duties as a local agency employee, or
- The performance of work for compensation in a non-agency capacity where such work will be subject to approval of the agency, or
- Time demands that would interfere with the performance of their duties or make them a less efficient employee.

## **Municipal Service Reviews**

Government Code §56430

LAFCos are required to update local agency spheres of influence every five years. As a prerequisite for a sphere of influence update, the LAFCo must conduct a municipal service review (MSR). An MSR evaluates the services currently provided by local agencies and their potential future growth. Among other things, the MSR must address the jurisdiction's population growth and projections, the adequacy of services and infrastructure of the agency, the financial ability of the agency, and the status of and opportunities for shared facilities.

#### **Political Reform Act of 1974**

Government Code §81000, et seq.

The Political Reform Act (PRA) was passed by voters via Proposition 9 in 1974. It is designed to ensure elections are fair and that state and local government officials perform their duties impartially and serve all citizens equally. The PRA generally governs political campaign spending and contributions. A variety of ethics rules for state and local government officials are also contained in the PRA. For example, the PRA prohibits an official from the ability to participate in a decision or "use his or her official position to influence" a decision in which the official "knows or has reason to know that he or she has a financial interest." The PRA also created the Fair Political Practices Commission, which is charged with administering the PRA and investigating and prosecuting PRA violations. A knowing or willful violation of the PRA is a misdemeanor and certain violations could result in a fine up to \$10,000 or three times the amount "the person failed to report properly or unlawfully contributed, expended, gave, or received."

## Ralph M. Brown Act

Government Code §54950, et seq.

The Ralph M. Brown Act (Brown Act) is designed to ensure government actions and deliberations are conducted openly so that the people "may retain control over the instruments they have created." The Brown Act accomplishes this by requiring meetings of local government bodies be conducted during noticed public meetings. Violations of the Brown Act can lead to invalidation of local agency actions, payment of a challenger's attorney's fees and, in some cases, criminal prosecution. The primary requirement of the Brown Act is that meetings of a local government agency's legislative body be open to the public, allow for public comment and be publicly noticed 72 hours in advance of the meeting. The Brown Act contains procedures for conducting special meetings, emergency meetings, and closed sessions. The Brown Act also limits the ability for a quorum of a legislative body to discuss certain matters outside a noticed public meeting.



#### **PUBLIC WORKS**

Public contracting law covers a wide range of projects, improvements, and maintenance a special district may engage in. Different laws and requirements may apply for different types of projects or expenditures. For example, all public works projects over \$1,000 will require payment of prevailing wage but not all projects will require formal bidding procedures be followed.

## California Environmental Quality Act (CEQA)

Public Resources Code §21000, et seq. Code of Regulations §15000, et seq.

CEQA is designed to require public agencies to consider environmental protection whenever making a decision regarding proposed projects and activities, and to allow for public participation in that process. If a project is not exempt from CEQA and is determined to have the potential to have a significant environmental impact, the lead agency is required to conduct an initial study of the project. The lead agency will then determine whether to conduct an environmental impact report or a negative declaration. While the scope and process of those documents is somewhat different, both require a period for public comment. CEQA Guidelines are produced by the California Resources Agency and codified in the California Code of Regulations Title 14 §15000, which provides procedures and factors lead agencies should consider when conducting CEQA reviews.

#### **Contracting and Bidding**

Public Contract Code §1100-9203 (generally applicable)
Public Contract Code §20100, et seg. (special district-specific)

The Public Contract Code generally requires public agencies, local governments, and special districts to award contracts to "the lowest responsible bidder." These statutes often contain provisions relating to how bidding for the contract should be advertised, how bidding should be conducted, and in what circumstances the lowest bid can be rejected. The purpose of bidding requirements is to ensure all qualified bidders have "a fair opportunity to enter the bidding process" and to "eliminate favoritism, fraud, and corruption in the awarding of public contracts." Because there are specific bidding statutes applicable to different types of special districts, the projects that must be bid will vary by district type. This variation includes the total project cost and the types of projects that will trigger bidding procedures. Bidding is generally only required when a special district is contracting for construction services or the supply of materials. Contracts for personal services, including architectural, land surveying, and construction project management are not subject to "lowest responsible bidder" requirements. Bidding requirements are generally contained within a district's enabling act. A small number of special district types are not subject to any bidding requirements because there is no statute imposing them on the district. These districts are free to determine their own contracting procedures through board policy.

## **Eminent Domain**

Code of Civil Procedure §1230.010, et seq. District-specific authority varies by principal act

Eminent domain is a power some local government agencies have to take private property for "public use," provided that the owner is paid just compensation. The statute provides a detailed process for obtaining property by eminent domain. Only local agencies with specific statutory authority may exercise the power of eminent domain



## **Excess Property (special districts)**

Government Code §50568, et seq. and §54220, et seq.

Each local government agency is required to inventory all property it holds or controls to determine if there is any in excess of the agency's foreseeable needs. A list of excess properties must be made available to the public without charge. The local agency may sell or lease the excess property to certain entities for the purpose of developing affordable housing. The deed must specify that title will revert to the local government agency upon certain conditions. If excess property is not sold for affordable housing purposes, it must be offered for park or open-space purposes, school facilities, enterprise zone purposes, or for developing property located within an infill opportunity zone or transit village plan.

## **Prevailing Wage**

Labor Code §1720, et seq.

Prevailing wage must be paid for all "public works," which are defined broadly to include any "[c]onstruction, alteration, demolition, installation, or repair work done under contract and paid for in whole or in part of public funds..." over \$1,000. "Public works" is more fully defined in the Labor Code and contains a number of exceptions. SB 854, passed in 2014, made a number of changes to the prevailing wage law. Most important for awarding entities is the requirement that contractors register with the Department of Industrial Relations (DIR) in order to be eligible to be awarded a public works contract. Awarding entities must notify contractors of the registration requirement in bidding documents. The DIR was tasked with developing a web-based database so that awarding entities can easily determine the registration status of a contractor.

## **Uniform Public Construction Accounting Act**

Public Contract Code §22000

In an effort to promote uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by local agencies, the Legislature established the Uniform Public Construction Accounting Act (UPCAA) as an alternative method for the bidding of public works projects by public entities. Public agencies can take advantage of increased bidding thresholds and other benefits provided by the UPCAA if it elects to follow the cost accounting procedures contained in the *Cost Accounting Policies and Procedures Manual* of the California Uniform Construction Cost Accounting Commission. The procedures generally are used to estimate project costs to determine whether bidding is required and to record actual project costs when the project is performed by the agency's own workforce. The *Cost Accounting Policies and Procedures* Manual includes sample forms. The alternative bidding thresholds are:

- Public Projects \$45,000 or less negotiated contract or by purchase order.
- Public Projects \$45,001-\$175,000 informal bidding procedures set forth in UPCAA.
- Public Projects greater than \$175,000 formal bidding procedures.



#### **REVENUE AND FINANCE**

The primary sources of revenue for special districts are *ad valorem* property taxes, special taxes, assessments, fees, and bonds. The California Constitution and various statutes play a large role in permitting as well as limiting districts' abilities to receive and utilize revenue from these sources. This guide will first address the fundamental statutes and constitutional provisions relating to these revenue sources. Next, we'll look at some of the laws that relate or restrict how special districts may spend revenues. Finally, this guide will highlight other important statutes related to special district revenue and financing.

#### **Fundamental Revenue Provisions**

A number of California State Constitution provisions and other statutes form the basic foundation of special district finance. These include laws that govern how property tax is collected and distributed, limits on property tax increases, and the methods by which special taxes can be assessed.

## **Ad Valorem Property Tax**

California Constitution Article XIII A and XIII A

The term "ad valorem" is derived from Latin meaning "to the value" or "based on value." Ad valorem property taxes are taxes based upon the value of property. Proposition 13 limited the amount of tax that can be levied to 1 percent of the property's value. Proposition 13 also gave the State the authority to distribute this revenue, which it has done through formulas contained in Assembly Bill 8 (1979) and subsequent legislation. The value of property is assessed upon a change in ownership and adjusted upward each year by a rate not to exceed 2 percent to account for inflation. Ad valorem property taxes are a fundamental source of funding for most local governments and the primary source of revenue for many special districts.

## Assembly Bill 8 (1979)

Revenue and Taxation Code §95, et seq.

This is the primary statute used to implement the constitutional changes created by Proposition 13. AB 8 contains a formula, which is used to distribute each county's 1 percent *ad valorem* property tax among the local government agencies in the county. The proportionate share is generally based upon the property taxes each local government agency received prior to 1978. AB 8 was also designed to provide some relief to local government agencies struggling due to the effects of the passage of Proposition 13.

#### **Assessments**

California Constitution Article XIII D

A special district may finance the maintenance and operation of public systems that include, but are not limited to, drainage, flood control, and street lighting. Assessments are involuntary charges on property owners, who pay for these public works based on the benefit their properties receive from the improvements through increased property values. Assessments include special, benefit, and maintenance assessments, and special assessment taxes. Assessments are subject to a weighted election.

## **Education Revenue Augmentation Fund (ERAF)**

Revenue and Taxation Code §96, et seg.

Starting in 1992, in response to the state's budget woes, the Legislature implemented the first ERAF, shifting property tax revenue from local governments to schools, thus relieving the state of some of its fiscal responsibility to fund schools. A second shift (ERAF II) was implemented in 1993, but took less from local governments and exempted health and safety agencies. Both are still ongoing. In 2004, in a compromise with the local governments, a third shift (ERAF III) was allowed to take place, but only for two years, and significant restrictions were placed on the state's ability to raid local government funding through Proposition 1A.



#### **Fees**

California Constitution Article XIII D

A fee is a charge to an individual or a business for a service provided directly to the individual or business. Non-property related fees are not subject to majority vote requirements. Property related fees may not be extended, imposed, or increased without first complying with the procedural requirements of Proposition 218. There are also substantive requirements that property related fees must comply with, the most important of which is the fee imposed must not exceed the proportional cost of the service attributable to the parcel or person charged.

## Proposition 1A (2004)

California Constitution Articles XI §15, XIII §25.5 and XIIB §6

Proposition 1A amended the California Constitution to limit the ability of state government to shift tax revenue from local governments, as was done for the 1992-93 and 1993-94 ERAF shifts. Proposition 1A was a compromise between local governments and the state. This measure allowed a final shift (ERAF III) lasting two years, and created strict limitations for future shifts. CSDA was part of the coalition (LOCAL) that worked to pass Proposition 1A.

#### **Proposition 13 (1978)**

California Constitution Article XIII A

Proposition 13, officially named the "People's Initiative to Limit Property Taxation", was the first in a series of propositions directed at altering the way state and local governments levy and collect taxes. The primary feature of Proposition 13 was its limit on *ad valorem* property taxes contained in Section 1(a) of the measure: "The maximum amount of any ad valorem tax on real property shall not exceed one percent (1 percent) of the full cash value of such property..." Prior to Proposition 13 local governments generally had the authority to establish their own property tax rates. Proposition 13 transferred this authority to the State, which became responsible for allocating property tax revenue among local governments. It did this through Assembly Bill 8 (1979) and subsequent legislation. Finally, Proposition 13 eliminated the practice of annually assessing property value. Instead, Proposition 13 provides that property can only be reassessed upon a change of ownership, but also allows for assessed values to be increased based on an annual inflation factor not to exceed 2 percent.

#### **Proposition 62 (1986)**

Government Code §53720, et seq.

Proposition 62 provided further requirements for the adoption of special taxes by local agencies. This proposition prohibits a local agency from imposing a tax for specific purposes (a "special tax") unless it is approved by two-thirds of the voters, or a tax for general purpose (a "general tax"), unless it is approved by a majority of the voters.



#### **Proposition 218 (1996)**

California Constitution Articles XIII C and XIIID

Proposition 218, officially named the "Right to Vote on Taxes Act," made several changes to the California Constitution affecting the ability of special districts and local governments to assest axes, assessments, and fees. This proposition established the initiative power allowing voters to reduce or repeal any local tax, assessment, fee, or charge. A new category of fee was created called "property related fees and charges" and required that such fees be no more than the cost of providing the service the fee is for. Proposition 218 also established a number of other procedural requirements for levying assessments and imposing new, or increasing existing, property related fees and charges.

#### **Special Taxes**

California Constitution Articles XIII A §4 and XII C §2 Government Code §50075, et seq., 53970, et seq.

A special tax is a property tax imposed for a specific, or "special" purpose. Special taxes are taxes – not fees, charges, or special assessments – and as such the amount of the tax is not limited to the relative benefit each property owner will receive. Unlike the 1 percent ad valorem property tax, which is based on property value, these taxes are typically levied on parcels based either on square footage or as a flat charge. A local government may impose, extend, or increase a special tax only if the proposal is submitted to the electorate and approved by a two-thirds vote. Special taxes may be reduced or repealed by popular initiative. All taxes imposed by a special district are inherently special taxes (as opposed to general taxes) because districts are service specific and can only use funds for those specific purposes.

## **Spending**

Special districts are limited in the way they spend public funds and the amounts that may be spent. Special districts are also subject to various reporting requirements to ensure the public can hold districts accountable for the prudent spending of public funds.

## **Appropriations Limit (Gann Limit)**

California Constitution Article XIII B Government Code §7900, et seq.

The Appropriations Limit (often referred to as the "Gann Limit") provides a limit (or ceiling) on local government agency appropriations of tax proceeds. This limit is based on the amount of appropriations in the 1978-79 "base year" and is adjusted each year for population growth and cost-of-living factors. The limit applies to proceeds from taxes, investment earnings on taxes, and fees and charges. If the agency's proceeds are in excess of the limit, excess amounts are to be turned over to the state to be used for school funding. Special districts are specifically included in the definition of "local government[s]" subject to the appropriations limit. However, there is an exception for "any special district which existed on January 1, 1978, and which did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of 12 1/2 cents per \$100 of assessed value." There is also an exception for districts that are funded entirely from proceeds other than taxes.

#### **Bond Oversight**

Government Code §53410, et seg.

Any local bond that is subject to voter approval, and provides for the sale of bonds by a special district, must be transparent. A special district must file a report that indicates the purpose of the bond and the account into which the proceeds will be submitted, as well as an annual report on how bond proceeds were actually spent.



#### Compensation

Compensation of special district board members, commissioners, and trustees varies by principal act, as do any provisions related to increases in compensation. Check the district principal act for procedures for a specific district type.

See Appendix B

#### Gift of Public Funds

California Constitution Article XVI §6

The California Constitution prohibits the giving, lending, and gifting of public money to any person, association, or corporation. However, the prohibition on "gifts" has been interpreted to exclude expenditures that incidentally benefit a private recipient, and which promote a valid and substantial public purpose within the authorized mission of the public agency appropriating the funds. Whether a certain expenditure falls within the prohibition of gifts of public funds can depend on the nature of the expenditure, the nature of the claimed public purpose, and the extent the expenditure will contribute to that purpose.

## **Special Taxes Oversight**

Government Code §50075.1, §50075.3, and §50075.5

Local officials are required to issue annual reports on how they spend special tax revenues. The report includes the amount of funds collected and spent, as well as the status of projects for which the special tax was implemented.

#### **Other Revenue Provisions**

The following contains various laws which provide alternative revenue avenues available to special districts. These include statutorily authorized investment funds, general and revenue bond provisions, and Mello-Roos financing.

#### **Benefit Assessment Act of 1982**

Government Code §54703, et seg.

This law provides a mechanism for financing the maintenance and operation of public systems such as drainage, flood control, and street lighting. Since it is considered a benefit assessment, the Act is not subject to Proposition 13 limitations. However, a district that uses this mechanism must first prepare a written report, hold a noticed public hearing, and obtain a majority vote through an assessment balloting procedure of the affected property owners.

#### **CaITRUST**

Government Code §6500, et seq.

CalTRUST is a joint powers agency that offers special districts and other local agencies a convenient method for pooling investments with other local government agencies with three options – money market, short-term and medium-term accounts. Total assets in the CalTRUST investment pool total over \$2 billion, nearly a third of which are from special district investments.

## **Enhanced Infrastructure Financing Districts**

Government Code §53398.50, et seq.

Enhanced Infrastructure Financing Districts can be created by municipalities in partnership with other local agencies (except school-related agencies) to invest tax increment revenues in local infrastructure projects. Tax increment is the future incremental growth in property tax revenues. Special districts may "opt-in" by pledging part or all of their tax increment to these infrastructure projects.



## **Fire Suppression Assessments**

Government Code §50078, et seq.

Combined with Proposition 218, the government code gives authority to a special district that provides fire suppression services to determine and levy an assessment for fire suppression services with two-thirds voter approval. The assessment may be made for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment, or for the purpose of paying the salaries and benefits of firefighting personnel, or both.

## **General Obligation Bonds and Revenue Bonds**

Government Code §53400, et seq.; Various Provisions

General obligation bonds are issued by special districts and other local and state governments to finance a variety of infrastructure projects and services. There are a variety of statutes that create authority for the issuance of bonds – some principal acts for district types contain bond provisions and various other statutes grant bond authority for different uses and with different conditions. General obligation bonds are backed by all of an agency's revenues whereas revenue bonds are backed by a specifically identified revenue source.

#### **Interest Rate Limit on Local Bonds**

Government Code §53530, et seq.

State law limits the interest rate on local bonds. Although authority is provided to local agencies to issue bonds bearing interest at the coupon rate or as determined by the legislative body in its discretion, the interest rate may not exceed 12 percent per year, unless some higher rate is permitted by law.

## **Investment of Funds**

California Constitution Article XI §11 Government Code §53600, et seq.

The California Constitution provides that the Legislature may authorize local government agencies to invest funds in certain specified vehicles. The Legislature has provided that local government agency surplus funds may be invested, with certain conditions and limitations.

#### **Local Agency Investment Fund**

Government Code §16429.1, et seq.

The Local Agency Investment Fund is a trust in the custody of the State Treasurer. Local government agencies may deposit money not required for immediate needs into the fund for investment purposes. This fund gives special districts the opportunity to participate in a major portfolio, utilizing the investment expertise of the Treasurer's Office, at no additional cost to taxpayers.

#### **Mello-Roos Community Facilities Act**

Government Code §53311, et seq.

The Mello-Roos Community Facilities Act provides a method for special districts and other local government agencies to finance major capital improvements and some types of services. The act authorizes the creation of Community Facilities Districts which can levy special taxes subject to two-thirds voter approval or by land owner votes, weighted by acreage owned, if there are less than 12 registered voters within the district.



## Mark-Roos Local Bond Pooling Act of 1985

Government Code §6584, et seq.

The Mark-Roos Bond Pooling Act allows local government agencies to enter into a joint powers agreement creating a Joint Powers Authority, which can issue Mark-Roos bonds and loan the proceeds to the local government agencies. The purpose of this act is to allow local government agencies to take advantage of the lower borrowing costs associated with bond pools.

## **Securitized Limited Obligation Notes**

Government Code §53835, et seq.

Special districts may issue securitized limited obligation notes (SLONs) and borrow up to \$2 million to be paid back from designated revenues over a ten year period. SLONs are a more secure and less expensive alternative to promissory notes and do not require voter approval. However, a special district must secure its SLONs by pledging a dedicated stream of revenues. It takes a four-fifths vote of a district's government board to issue SLONs. The authorization for the issuance of SLONs ends December 31, 2019.

## Surplus Land (sold by the state)

Government Code §11011.1

State departments that are selling surplus land (as defined) must first make that land available to local jurisdictions, including special districts, to purchase at fair market value.

## State Assistance for Fire Equipment Act

Government Code §8589.8, et seq.

This act allows the Office of Emergency Services to acquire firefighting equipment and apparatus for resale to local government agencies. First priority for such sales is given to local agencies that serve rural areas. The Office has a system for identifying firefighting apparatus and equipment that is available for acquisition and local agencies interest in acquiring apparatus and equipment.

#### **State Mandated Local Programs**

California Constitution Article XIII B §6 Government Code §17500, et seg.

The California Constitution, as amended by Proposition 1A, requires local governments to be reimbursed for the cost of mandated new programs or higher levels of service. The Commission on State Mandates was established to determine if new laws impose reimbursable state mandated programs. If the Commission finds that a mandate is reimbursable, this automatically triggers a requirement that the state government either reimburse or suspend the mandate. If a mandate is suspended, the associated requirement for local government agencies becomes optional for the fiscal year, and no money will be allocated to local governments for reimbursements for that fiscal year.



# SPECIAL DISTRICT PRINCIPAL ACTS

Principal acts are statutes established for an entire category of special districts. Local voters create and govern special districts under the authority of these acts. Each special district type (for example, flood control, public utilities, or community services districts) has its own principal act. The following is a list of independent special district types, the location of the associated principal act, and other relevant information about the district types.

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Airport Districts Public Utilities Code  §22001 et seq.	Assist in the development of airports, spaceports, and air navigation facilities	Any territories of one or more counties and one or more cities, all or any part of any city and any part of the unincorporated territory of any county; the boundaries of a district may be altered and outlying contiguous territory in the same or an adjoining county annexed to the district	10	Elected by resident voters to 4 year terms	5 Directors
California Water Districts Water Code §34000 et seq.	Maintain the necessary works for the production, storage, and distribution of water for irrigation, domestic, industrial, and municipal purposes, and any drainage or reclamation works	Any area of land which is capable of using water beneficially for irrigation, domestic, industrial or municipal purposes and which can be serviced from common sources of supply and by the same system of works; area need not be contiguous	132	Elected by landowner voters to 4 year terms <sup>1</sup>	At least 5 Directors (may be increased to 7, 9, or 11) <sup>2</sup>
California Water Storage Districts Water Code §39000 et seq.	Maintain the necessary works for the storage and distribution of water and drainage or reclamation works	Any land irrigated or capable of irrigation from a common source; under specific conditions the district need not be contiguous	8	Elected by landowner voters to 4 year terms	At least 5 Directors <sup>2</sup>

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Informatio	Number of Board Members
Citrus Pest Districts  Food and Agriculture Code §8401 et seq.	Control and eradicate citrus pests	Any county devoted exclusively to the growing of citrus fruits	9	Appointed by the Board of Supervisors to fixed 4 year terms	5 Directors <sup>3</sup>
Community Services Districts  Government Code §61000 et seq.	Provide up to 32 different services such as, water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement services, etc.	Any county or counties of an unincorporated territory or incorporated territory of a contiguous or noncontiguous area	321	Elected by resident voters to 4 year terms <sup>4</sup>	5 Directors
Cotton Pest Abatement Districts  Food and Agriculture Code §6051 et seq.	Control and prevent introduction of pests, and oversee cotton plants in areas that are at risk of pests	Any land in more than one of the counties of Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura with the consent of the Board of Supervisors of the counties affected	1	Appointed by the Board of Supervisors to fixed 4 year terms	5 Directors <sup>5</sup>

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
County Sanitation Districts  Health and Safety Code §4700 et seq.	Maintain and operate sewage systems and sewage disposal or treatment plants	Any unincorporated or incorporated territory or both; the incorporated territory included in the district may include the whole or part of one or more cities with the permission of that city	37	Elected by resident voters to 4 year terms or may choose to have a mixed board <sup>6</sup>	3 Directors
County Water Districts  Water Code §30000 et seq.	Develop regulations for the distribution and consumption of water; sell water; collect and dispose sewage, garbage, waste, trash and storm water; store water for future needs; may generate hydroelectric power; and provide fire protection under specified conditions	Any county or two or more contiguous counties or of a portion of such county or counties, whether the portion includes unincorporated territory or not	169	Elected by resident voters to 4 year terms <sup>4</sup>	At least 5 Directors (may be increased to 7, 9, or 11)
Fire Protection Districts  Health and Safety Code §13800 et seq.	Provide fire protection and other emergency services	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous, may be included	346	Elected by resident voters to 4 year terms or appointed by the Board of Supervisors (and City Council where applicable) to fixed 4 year terms <sup>7</sup>	May be 3, 5, 7, 9 or 11 Directors (not to exceed 11)
Harbor Districts  Harbors and Navigation Code §6000 et seq.	Manage any bay, harbor, inlet, river, channel, etc. in which tides are affected by the Pacific Ocean	Any portion or whole part of a county, city, or cities, the exterior boundary of which includes a harbor	7	Elected by resident voters to 4 year terms	5 Commissioners

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Health Care/ Hospital Districts  Health and Safety Code §32000 et seq.	Establish, maintain, and operate, or provide assistance in the operation of, one or more health facilities or health services, including, but not limited to: outpatient programs, services, and facilities; retirement programs, services, and facilities; chemical dependency programs, services, and facilities	Any incorporated or unincorporated territory, or both, or territory in any one or more counties; the territory comprising this district need not be contiguous but the territory of a municipal corporation shall not be divided	83	Elected by resident voters to 4 year terms	5 Directors
Irrigation Districts  Water Code §20500 et seq.	Sell and lease water; operate sewage collection and disposal system; deliver water for fire protection; dispose and salvage sewage water; protect against damage from flood or overflow; provide drainage made necessary by the irrigation provided; maintain recreational facilities in connection with any dams, reservoirs, etc.; and operate and sell electrical power	Any land capable of irrigation; includes land used for residential or business purposes susceptible of receiving water for domestic or agriculture purposes; need not be contiguous	92	Elected by resident voters to 4 year terms <sup>8</sup>	3 or 5 Directors
Levee Districts  Water Code §70000 et seq.	Protect the district's land from overflow by constructing and maintaining the necessary infrastructure	Any county or counties or any portion thereof of an unincorporated territory or incorporated territory in need of protection of the lands of the district from overflow and for the purpose of conserving or adding water to the sloughs and drains	13	Elected by landowner voters to 4 year terms	3 Directors

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Library Districts Education Code §19400 et seq.	Equip and maintain a public library in order to exhibit knowledge in a variety of areas	Any incorporated or unincorporated territory, or both, in any one or more counties, so long as the territory of the district consists of contiguous parcels and the territory of no city is divided	13	Appointed by the Board of Supervisors to fixed 4 year terms	3 or 5 Trustees
Memorial Districts Military and Veterans Code §1170 et seq.	Operate and maintain memorial halls, meeting places, etc. for veterans	Any incorporated territory of the county together with any contiguous unincorporated territory thereof; or may be formed entirely of contiguous incorporated territory; or entirely of contiguous unincorporated territory	27	Elected by resident voters to 4 year terms	5 Directors <sup>9</sup>
Mosquito Abatement and Vector Control Districts  Health and Safety Code §2000 et seq.	Conduct effective programs for the surveillance, prevention, abatement and control of mosquitos and other vectors	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous and districts may not overlap	47	Appointed by the Board of Supervisors or the City Council to fixed 2-4 year terms <sup>10</sup>	5 Trustees

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Municipal Utility Districts  Public Utilities Code §11501 et seq.	Manage and supply light, water, power, heat, transportation, telephone service, or other means of communication, or means for the collection, treatment, or disposition of garbage, sewage or refuse matter	Any public agency together with unincorporated territory, or two or more public agencies, with or without unincorporated territory; public agencies and unincorporated territory included within a district may be in the same or separate counties and need not be contiguous; no public agency shall be divided in the formation of a district	5	Elected by resident voters to 2-4 year terms <sup>11</sup>	5 Directors
Municipal Water Districts Water Code §71000 et seq.	Develop and sell water; promote water use efficiency; operate public recreational facilities; provide fire protection; collect and dispose trash, garbage, sewage, storm water and waste; and generate, sell and deliver hydroelectric power	Any county or counties, or of any portions thereof, whether such portions include unincorporated territory only or incorporated territory of any city or cities; cities and unincorporated territory does not need to be contiguous	37	Elected by resident voters to 4 year terms	5 Directors
Police Protection Districts  Health and Safety Code §20000 et seq.	Provide police service to a community	May be formed in unincorporated towns	3	Elected by resident voters to 2-4 year terms	3 Commissioners

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Informatio	Number of Board Members
Port Districts Harbors and Navigation Code  §6200 et seq.	Maintain and secure the ports	Shall include one municipal corporation and any contiguous unincorporated territory in any one county, but a municipal corporation shall not be divided	5	Appointed by the Board of Supervisors and City Council to fixed 4 year terms, and approved by resident voters	5 Commissioners
Public Cemetery Districts  Health and Safety Code §9000 et seq.	Maintain public cemeteries in communities as necessary	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous; districts may not overlap	248	Appointed by the Board of Supervisors to fixed 4 year terms	3 or 5 Trustees
Public Utility Districts  Public Utilities Code §15501 et seq.	Maintain the infrastructure to provide electricity, natural gas, water, power, heat, transportation, telephone service, or other means of communication, or the disposition of garbage, sewage, or refuse matter	May be incorporated and managed in unincorporated territory	54	Elected by resident voters to 2-4 Year terms <sup>12</sup>	At least 3 Directors
Reclamation Districts Water Code §50000 et seq.	Reclaim and maintain land that is at risk of flooding for a variety of purposes	Any land within any city in which land is subject to overflow or incursions from the tide or inland waters of the state	150	Elected by landowner voters to 4 year terms	3, 5 or 7 Trustees

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Recreation and Park Districts  Public Resources Code §5780 et seq.	Organize and promote programs of community recreation, parks and open space, parking, transportation and other related services that improve the community's quality of life	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous	95	Elected by resident voters to 4 year terms or appointed by the Board of Supervisors to fixed 4 year terms	5 Directors
Resource Conservation Districts  Public Resources Code §9151 et seq.	Manage a diversity of resource conservation projects, including soil and water conservation projects, wildlife habitat enhancement and restoration, control of exotic plant species, watershed restoration, conservation planning, education, and many others	Any land shall be those generally of value for agricultural purposes, but other lands may be included in a district if necessary to conserve resources	99	Elected by resident voters to 4 year terms	5 ,7, or 9 Directors
Sanitary Districts Health and Safety Code §6400 et seq.	Maintain and operate garbage dumpsites, garbage collection and disposal systems, sewers, storm water drains and storm water collection, recycling and distribution systems	Any county, or in two or more counties within the same natural watershed area	66	Elected by resident voters to 4 year terms	5 Directors

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Transit Districts  Public Utilities Code §24501 et seq.	Construct and operate rail lines, bus lines, stations, platforms, terminals and any other facilities necessary or convenient for transit service	Any city together with unincorporated territory, or two or more cities, with or without unincorporated territory may organize and incorporate as a transit district; cities and unincorporated territory included within a district may be in the same or separate counties and need not be contiguous; no city shall be divided in the formation of a district	17	Elected by resident voters to 2- 4 year terms <sup>13</sup>	7 Directors
Water Conservation Districts Water Code §74000 et seq.	Maintain, survey, and research water supplies	Unincorporated territory or partly within unincorporated and partly within incorporated territory, and may be within one or more counties that need water conservation services; territory does not need to be contiguous	13	Elected by resident voters to 4 year terms	3, 5 or 7 Directors
Water Replenishment Districts Water Code §60000 et seq.	Replenish the water and protect and preserve the groundwater supplies	Any land entirely within unincorporated territory, or partly within unincorporated territory and partly within incorporated territory, and within one or more counties in this state	2	Elected by resident voters to 4 year terms	5 Directors

- Can be changed to resident voter by the Board of Supervisors through a resolution and a petition (See Water Code §35040)
- 2. Board member must be a holder or legal representative of title to land within the district or designated by a holder of title of land (See Water Code §34700)
- 3 Must be an owner of land devoted to the growing of the product for which the district is established (See Food and Agriculture Code §8502)
- 4. May be elected: At large, by divisions, or from divisions
- 5 Food and Agriculture Code §6060: "No person shall, at any time, be eligible to hold the office of director of any district unless he or she is a resident of the state, and a cotton grower, either individually or as a joint tenant of, or is a member of a partnership which owns, or is an officer of, a corporation which grows cotton within the district"
- 6 For specifics on the county sanitation district mixed board, please see Health and Safety Code §4730-4730.1
- 7. Dependent upon existence of cities within the district
- 8 Water Code §21552: "The number of divisions may be changed to three or five or the method of electing directors may be changed to election by the district at large or by divisions, or both changes may be made simultaneously"
- 9. Military and Veterans Code §1170: "A majority of the seats on the board shall be designated for veterans, as defined in Section 940. Any board seat that is so designated, but is not currently filled by a qualifying individual, shall be filled by a qualified individual at the next election at which that seat is to be filled"
- 10. Health and Safety Code §2024 (a): "..., the term of office for a member of the board of trustees shall be for a term of two or four years, at the discretion of the appointing authority"
- 11. Elected at large from nominees that represent each of the five wards within the district (See Public Utilities Code §11641-11656)
- 12. Elected at large and from territorial units in unincorporated areas suited within the county (See Public Utilities Code §15951-15976)
- 13 Elected at large from nominees that represent each of the five wards within the district and two are elected at large (See Public Utilities Code §24801)



# SPECIAL DISTRICT SPECIAL ACTS

Statutes that address the specific needs of a community and establish a specific special district to address those needs. These districts (rather than district types) are uniquely created by the Legislature. Below is a list of special acts:

AIR POLLUTION CONTROL  Bay Area Air Quality Management District	et seq. et seq. et seq. et seq. et seq.
AIRPORT	
Monterey Peninsula Airport District Act**	
San Diego County Regional Airport Authority Public Utilities 170000 et	seq.
DRAINAGE	
Knights Landing Ridge Drainage District LawWater* 21-1	
(Year 1913) Chapter 99	
FLOOD CONTROL AND WATER CONSERVATION	
San Diego County Flood Control District Act	
(Year1966) Chapter 55	
Flood Control and Flood Water Conservation District Act	
Alameda County Flood Control and Water Conservation District Act	
(Year1949) Chapter 1275	
American River Flood Control District Act	
(Year1927) Chapter 808	
Contra Costa County Flood Control and Water Conservation District Act Water* 63-1 (Year1951) Chapter 1617	
Del Norte County Flood Control District Act	
(Year 1955) Chapter 166	
Fresno Metropolitan Flood Control Act	
Humboldt County Flood Control District Act	
(Year 1945) Chapter 939	
Lake County Flood Control and Water Conservation District Act	
(Year1951) Chapter 1544 Lassen-Modoc County Flood Control and Water Conservation District Act Water* 92-1	
(Year 1959) Chapter 2127	
Los Angeles County Flood Control Act	
(Year 1915) Chapter 755	

Marin County Flood Control and Water Conservation District Act	Water*	68-1
(Year 1953) Chapter 666 Mendocino County Flood Control and Water Conservation District Act	Water*	54-1
(Year 1949) Chapter 995		
Monterey County Flood Control and Water Conservation District Act(Year 1947) Chapter 699	Water*	52-1
Napa County Flood Control and Conservation District Act	Water*	61-1
Orange County Flood Control Act	Water*	36-1
(Year 1927) Chapter 723		
Plumas County Flood Control and Waste Conservation District Act(Year 1959) Chapter 2114	Water*	88-1
Riverside County Flood Control and Water Conservation District Act(Year 1945) Chapter 1122	Water*	48-1
San Benito County Conservation and Flood Control District Act(Year 1953) Chapter 1598		
San Bernardino County Flood Control Act(Year 1939) Chapter 73		
San Joaquin County Flood Control and Water Conservation District Act(Year 1956) Chapter 46		
San Luis Obispo County Flood Control and Water Conservation District Act (Year 1945) Chapter 1294	Water*	49-1
San Mateo County Flood Control District Act	Water*	87-1
Santa Barbara County Flood Control and Water Conservation District Act (Year1955) Chapter 1057	Water*	74-1
Santa Cruz County Flood Control and Water Conservation District Act(Year 1955) Chapter 1489	Water*	77-1
Sierra County Flood Control and Water Conservation District Act(Year 1959) Chapter 2123	Water*	99-1
Siskiyou County Flood Control and Water Conservation District Act(Year 1959) Chapter 2121	Water*	89-1
Solano County Flood Control and Water Conservation District Act	Water*	64-1
Stanislaus County Flood Control and Enabling Act	Water*	120-1
Tehama County Flood Control and Water Conservation District Act(Year 1957) Chapter 1280	Water*	82-1
Ventura County Flood Control Act	Water*	46-1
(Year 1944) Chapter 44		
Yolo County Flood Control and Water Conservation District Act(Year 1951) Chapter 1657	Water*	65-1
Tulare County Flood Control and Water Conservation District Act(Year 1969) Chapter 1149	Water*	111-1
Madera County Flood Control and Water Conservation District Act(Year1983) Chapter 916	Water*	110-100

Colusa County Flood Control and Water Conservation Act(Year1984) Chapter 926	Water* 123-1
Sutter County Flood Control and Water Conservation District Act	Water* 125-1
(Year1984) Chapter688	
Placer County Flood Control and Water Conservation District Act	Water* 126-1
Bay Area Water Supply and Conservation Agency	Water 81300 et seg
Napa County Flood Protection and Watershed Authority	
seq.	
HARBOR AND PORT	
San Diego Unified Port District Act	**
(Year1970) Chapter 1283	
Humboldt Bay Harbor Recreation and Conservation District Act	**
LOCAL HEALTH DISTRICTS	
LOCAL HEALTH DISTRICTS  Monterey County Special Health Care Authority Act	Health and Safety 1170 et sog
Santa Barbara County Health Care Authority Act	•
Coast Life Support District Act	
(Year1986) Chapter 375	General Law
(Teal 1999) enapter 979	
MUNICIPALIMPROVEMENT	
Montalvo Municipal Improvement District Act	**
(Year 1955) Chapter 549 Guadalupe Valley Municipal Improvement District Act	**
(Year1959) Chapter 2037	
Bethel Island Municipal Improvement District Act	**
(Year1960) Chapter 22	**
Embarcadero Municipal Improvement District Act(Year1960) Chapter 81	
Estero Municipal Improvement District Act	**
(Year1960) Chapter 82	
LEVEE	
Levee District Number One of Sutter County	
(Year1873) Chapter 349	
City of Marysville Levee District	Water*
(Year1875) Chapter 134	
Protection District Act of 1880	Water* 4-1
(Year1880) Chapter 63	
Sacramento River West Side Levee District	Water* 26-1
(Year1915) Chapter 361 Lower San Joaquin Levee District Act	
(Year1955) Chapter 1075	
Brannan-Andrus Levee Maintenance District Act	
(Year1967) Chapter 910	

LIBRARY	
Union High School District Public Libraries	Education18301 et seq.
NAPA County Winegrape Pest And Disease Control District Law	Food and Agriculture 6292 et seq.
RECLAMATION	
Reclamation District No. 10	Water* 24-1
(Year1913) Chapter 194	
Reclamation District No. 70	Water* 10-1
(Year1905) Chapter 552	
Reclamation District No. 317	Water* 3-1
(Year1877) Chapter 379	
Reclamation District No. 800	Water* 12-1
(Year1907) Chapter 213	
Reclamation District No. 830	Water* 15-1
(Year1911) Chapter 171	
Reclamation District No. 833	Water* 17-1
(Year1911) Chapter 403	
Reclamation District No. 900	Water* 14-1
(Year1911) Chapter 100	
Reclamation District No. 999	Water* 23-1
(Year1913) Chapter 161	
Reclamation District No. 1000	Water* 19-1
(Year1911) Chapter 412	
Reclamation District No. 1001	Water* 18-1
(Year1911) Chapter 411	
Reclamation District No. 1500	Water* 22-1
(Year1913) Chapter 100	
Reclamation District No. 1600	Water* 25-1
(Year1913) Chapter 195	
Reclamation District No. 1660	Water* 27-1
(Year1915) Chapter 591	
Reclamation District No. 2031	Water* 30-1
(Year1919) Chapter 338	
Union Island Reclamation District No. 1 and 2	Water* 7-1
(Year1903) Chapter 36	
RECREATION AND PARK	
Lake Cuyamaca Recreation and Park District Act	**
(Year1961) Chapter 1654	
Mount San Jacinto Winter Park Authority Act	**
(Year1945) Chapter 1040	

SANITATION AND FLOOD CONTROL DISTRICT ACT Vallejo Sanitation and Flood Control District Act of 1952 (Year1952) Chapter 17 Tahoe-Truckee Sanitation Agency District Act of 1971 (Year1971) Chapter 1560	
SEWER AND SEWER MAINTENANCE Fairfield-Suisun Sewer District Act	**
RESOURCE CONSERVATION DISTRICTS	
Tahoe Resource Conservation District Act	Public Resources 9951 et seq.
STORMWATER DRAINAGE AND MAINTENANCE	
Contra Costa County Storm Drainage District Act(Year 1953) Chapter 1532	Water* 69-1
TRANSIT	
San Francisco Bay Area Rapid Transit District Act	Public Utilities 28500 et seq.
Stockton Metropolitan Transit District Law	Public Utilities 50000 et seq.
Southern California Rapid Transit District Law	Public Utilities 30000 et seq.
Marin County Transit District Act of 1984	Public Utilities 70000 et seq.
Santa Barbara Metropolitan Transit District Act of 1965	
Santa Cruz Metropolitan Transit District Act of 1967	
Santa Clara County Transit District Act	
Golden Empire Transit District Act	•
Sacramento Regional Transit District Act	·
San Mateo County Transit.	-
North San Diego County Transit Development Board	•
PUBLIC UTILITY	
Olivehurst Public Utility District Act	Water* 56-1
(Year 1950) Chapter 12	vvaler 50 i
Donner Summit Public Utility District Act(Year 1950) Chapter 15	Water* 58-1
METROPOLITAN WATER DISTRICT	Water* 109-1
(Year 1969) Chapter 209	

W	ATER AGENCY OR AUTHORITY		
	Alpine County Water Agency Act	Water*	102-1
	(Year 1961) Chapter 1896		
	Amador County Water Agency Act	Water*	95-1
	(Year 1959) Chapter 2146		
	Antelope Valley-East Kern Water Agency Law	Water*	95-50
	(Year 1959) Chapter 2146		
	Contra Costa County Water Agency Act(Year 1957) Chapter 518	Water*	80-1
	Desert Water Agency Law	Water*	100-1
	(Year 1961) Chapter 1069		
	El Dorado County Water Agency Act	.Water*	96-1
	(Year 1959) Chapter 2139		
	Kern County Water Agency Act	Water*	99-1
	(Year 1961) Chapter 1003		
	Mariposa County Water Agency Act	Water*	85-1
	(Year 1959) Chapter 2036		
	Mojave Water Agency Act	Water*	97-1
	(Year 1959) Chapter 2146		
	Nevada County Water Agency Act	Water*	90-1
	(Year 1959) Chapter 2122		
	Orange County Water District Act	Water*	40-1
	(Year 1933) Chapter 924		
	Placer County Water Agency Act	Water*	81-1
	(Year 1957) Chapter 1234		
	Sacramento County Water Agency Act	Water*	66-1
	(Year 1952) Chapter 10		
	San Gorgonio Pass Water Agency Act	.Water*	101-1
	(Year 1961) Chapter 1435		
	Santa Barbara County Water Agency Act	.Water*	51-1
	(Year 1945) Chapter 1501 Shasta County Water Agency Act	\^/otor*	02.4
		vvalei	03-1
	(Year 1957) Chapter 1512 Sutter County Water Agency Act	\Motor*	06 1
		vvalei	00-1
	(Year 1959) Chapter 2088	\\/otor*	011
	Yuba County Water Agency Act	vvalei	04-1
	(Year 1959) Chapter 788	\\/otor*	15 1
	County Water Authority Act	vvalei	45-1
	(Year 1943) Chapter 545 Monterey Peninsula Water Management Act	\\/otor*	110 1
	(Year 1977) Chapter 527	vvalei	110-1
	Yuba-Bear River Basin Authority Act	. Water*	93-1
	(Year 1959) Chapter 2131		
	Crestline-Lake Arrowhead Water Agency Act	Water*	104-1
	(Year 1962) Chapter 40		

Castaic Lake Water Agency Law(Year 1962) Chapter 28	Water* 9099B
Bighorn Mountain Water Agency Act	Water* 9099D
(Year 1969) Chapter 1175	
Sonoma County Water Agency Act	Water* 7757
(Year 1949) Chapter 994	
Santa Clara Valley Water District	Water* 7335
(Year 1973) Chapter 56	
North Delta Water Agency Act	Water* 115-1
(Year 1973) Chapter 283	
South Delta Water Agency Act	Water* 116-1
(Year 1973) Chapter 1089	
Central Delta Water Agency Act	Water* 115-1
(Year 1973) Chapter 1133	
Tuolumne County Water Agency Act	Water* 113-1
(Year 1969) Chapter 1236	
Pajaro Valley Water Management Agency Act(Year 1984) Chapter 257	Water* 124-1
Ojai Basin Groundwater Management Agency Act	Water* 131-101
(Year 1991) Chapter 750	
WATER CONSERVATION	
Kings River Conservation District Act	Water* 59-1
(Year 1951) Chapter 931	
TOLL TUNNEL	
AUTHORITY	0
El Dorado County Toll Tunnel Authority Act	
Los Angeles County Toll Tunnel Authority Act	. Streets and Highways 31100 et seq.

<sup>\*</sup> Uncodified acts referenced are in the Water Code of West's Annotated California Codes.

<sup>\*\*</sup>Uncodified acts referenced in the statutes of California.



#### **ADDITIONAL RESOURCES**

The following is a list of some additional publications and resources, which cover in greater depth the topics addressed in this guide.

#### FORMATION AND ORGANIZATION

<u>Guide to Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000</u> (2002), Assembly Local Government Committee

It's Time to Draw the Line: A Citizen's Guide to LAFCos (May 2003), Senate Local Government Committee

#### **GENERAL INFORMATION**

<u>Hawkins Report</u>, (1974), Local Government Reform Task Force
<u>Special Districts: Relics of the Past or Resources for the Future?</u> (May 2000), Little Hoover Commission
<u>What's So Special About Special Districts</u> (October 2010), Senate Local Government Committee
Committee

#### **GOVERNANCE**

A Local Official's Guide to Ethics Laws (2005), Institute for Local Government

<u>Integrity and Accountability: Exploring Special Districts' Governance</u> (November 2003), Senate Local Government Committee

Open & Public IV: A Guide to the Ralph Brown Act (2007), League of California Cities

Open, Ethical Leadership: AB 1234 Compliance Training for Special Districts, California Special Districts Association Political Reform Act (2007), Fair Political Practices Commission

Summary of the California Public Records Act (2004), California Attorney General's Office

The Brown Act: Open Meetings for Local Legislative Bodies (2003), California Attorney General's Office

#### INDEPENDENT SPECIAL DISTRICT TYPE SPECIFIC

<u>A New Law for a New Mission: SB 515 and the Fire Protection District Law of 1987</u> (October 1987), Senate Local Government Committee

Community Services, Community Needs (March 2006), Senate Local Government Committee

<u>For Years to Come: A Legislative History of SB 341 and the "Public Cemetery District Law"</u> (August 2004), Senate Local Government Committee

Parks, Progress and Public Policy: A Legislative History of Senate Bill 707 and the "Recreation and Park District Law" (October 2001), Senate Local Government Committee

<u>Science, Service, and Statutes: A Legislative History of Senate Bill 1588 and the "Mosquito Abatement and Vector Control District Law"</u> (September 2003), Senate Local Government Committee

#### **PUBLIC WORKS**

Guide to CEQA, Solano Press Books

#### **REVENUE AND FINANCE**

Assessing The Benefits of Benefit Assessment, 2<sup>nd</sup> Edition (December 2004), Senate Local Government

Property Taxes: Why Some Local Governments Get More Than Others (August 1996), Legislative Analyst's Office

<u>Proposition 26 Guide for Special Districts</u>, (2013), California Special Districts Association

Proposition 218 Guide for Special Districts, (2013), California Special Districts Association

Special District Reserve Guidelines, (2013), California Special Districts Association

The State Appropriations Limit (April 2000), Legislative Analyst's Office

Understanding Proposition 218 (December 2006), Legislative Analyst's Office