# WHAT IS A SPECIAL DISTRICT?



SPECIAL DISTRICTS ARE LOCAL GOVERNMENT AGENCIES THAT PROVIDE ESSENTIAL SERVICES TO MILLIONS OF CALIFORNIANS.

These agencies are created by local voters to address specific community needs in the most efficient and effective manner. Each special district focuses on a specific service or specialized set of services. It is this focused service that allows for innovation and long-term planning to meet the community's needs and improve residents' daily lives.

### Why Communities Choose Special Districts

LOCAL ACCOUNTABILITY — Owned by the public, special districts are directly accountable to the communities they serve and the residents their boards represent. Special districts must submit annual financial reports to the State Controller and obey all state laws requiring elections, open meetings, public records, annual audits, compensation reports, and more. This close connection to local voters ensures transparency.

INFRASTRUCTURE — In addition to providing essential services, special districts build and maintain critical infrastructure such as water storage and delivery systems, energy generation, roads and mass transit, hospitals, parks, and much more.

SUSTAINABILITY — Special districts play a critical role in protecting our natural resources and environment through land conservation efforts, water recycling, renewable energy production, and preservation of open space.

FISCAL RESPONSIBILITY - Funded through property taxes and fees for service, special districts connect local revenues with local services and infrastructure. Special district taxes and general obligation bonds require two-thirds voter approval, and property-related fees are subject to a majority protest of local residents. By providing a clear connection between costs and benefits, special districts facilitate prudent local fiscal decisions.

## Independent vs. Dependent

There are two general types of special districts: independent and dependent.

**Dependent special districts are governed by other governmental entities.** For example,
a city council or county board of supervisors
frequently serves as the board of dependent special
districts. Essentially, dependent special districts
are better understood as components of other
government bodies.

Independent special districts are, just as they sound, "independent" from other governments. They are directly accountable to the people they serve. Arguably the most local form of government, independent special districts are typically governed by a board of directors elected directly by the voters. In some instances, board members are appointed to fixed terms by other local elected officials. Such boards retain independence from the appointing board as they represent the community, not the appointing body, and cannot be replaced by the appointing body until the expiration of their term.

### **Key Facts**

- Special districts make it possible for residents within a community to coordinate and work together to effectively address a shared local concern.
- In many rural areas, special districts ensure residents have access to vital local services, such as health care, police protection, fire prevention, and 9-1-1 emergency response services.
- In urban areas, communities can establish regional special districts to solve common problems that cross city lines, such as reducing air pollution, improving public transportation, and cleaning wastewater to protect the water supply from contamination.
- By establishing regional special districts, residents in two or more counties can pool resources and provide a higher quality of service than would be possible on their own.

### **Types of Districts**

- Airport Districts
- Cemetery Districts
- Community Services Districts
- Fire Protection Districts
- Harbor and Port Districts
- Healthcare Districts
- Irrigation Districts
- Library Districts
- Mosquito and Pest Abatement Districts
- Reclamation and Levee Districts
- Recreation and Park Districts
- Resource Conservation Districts
- Sanitation Districts
- Transit Districts
- Utility Districts
- Veterans Memorial Districts
- Water Districts