

2015 SENATE POLITICAL SUBDIVISIONS

SCR 4002

2015 SENATE STANDING COMMITTEE MINUTES

Political Subdivisions Committee Red River Room, State Capitol

SCR 4002
January 9, 2015
21794

☐ Subcommittee
☐ Conference Committee

Committee Clerk Signature



Explanation or reason for introduction of bill/resolution:

A concurrent resolution directing the Legislative Management to study statutory usage of various references to political subdivisions and the feasibility of differentiating references to political subdivisions based on whether the governing body is elected or appointed.

Minutes:

Written attachment #1, #2

Chairman Burckhard opened the hearing on SCR 4002. All senators were present.

Senator Cook introduced SCR 4002. I asked for a definition of a political subdivision, based on one of the questions that arose in meetings and I got this first handout. I was shocked to find out that there was over 20 definitions of political subdivisions. Mr. Walstad, Legislative Council, gathered all of these together in handout #1. We then started to find out what all the different political subdivisions are and Samantha Kramer gathered the information on handout #2. We think this 3 page chart is a list of all the different types of political subdivisions that exist in North Dakota. She also identified which ones have elected boards, un-appointed boards, special assessments, charge fees, what are their audit requirements, levy authority, eminent domain. I was surprised how many un-elected boards have the power of eminent domain. Bonding authority is another one. The resolution from ACIR, Advisory Commission on Intergovernmental Relations is a big issue, it's going to require a lot of work, but we can certainly streamline this and get down to one or two definitions of a political subdivision that when you look at the definition, you have some idea of the authority and responsibility they have and much room for simplifying it and that's the intent of this resolution to do just that.

Chairman Burckhard, Senator Cook you're famous for suggesting that North Dakota has the most government per capita, at 2100 political subs as that article suggested. **Senator Cook** replied I forget what that article suggested, but yes the article certainly shows that we have more local government than any other state in the nation. This is going to get it all organized and cleaned up in code.

Senator Bekkedahl responded to Senator Cook, this is extremely interesting. I am amazed at how much eminent domain authority is on appointed boards as well as levy authority.

However, that being said, there are some of these boards who look like they appointed by a commission, directly by the county or the city commission. Is that why they get the levy authority because the levy comes through the county or the city at some point?

Senator Cook replied I think there is a long history there and there is another piece of legislation that deals with the levy authority part of this issue. There is a bill that makes sure that only elected boards actually have the authority to levy taxes. There the ones responsible for it on your property tax statement. There the ones who live by the zero budget increase law and so were moving all over. I think what has happened over years is there was a time where, a appointed commission realized that they had put together 2 mills of levy authority, they would take their budget to the county commission and they would put the final say on it over time, assumed authority. I think over time they assumed the county could levy up to their max without any over say of the elected board. I think the elected boards let that go on, but we going to make sure today's environment that it come back. We looked for code word where it says they actually say they have authority and it's not there.

Senator Bekkedahl replied the follow-up to that is I was serving on the city commission for 18 years in the finance portfolio, also served on the Library Board, in our city which is a joint board in our city which is a joint board for the county and the city. Every year they bring their budget requests in and the library board develops its own budget, brings it to the city budgeting hearing and we review those budgets and the auditor has always told me that the city commission cannot change their budget levy request. We just have to adopt it because they are a separate board. We've take zero percent increase for the city budget and they would request a 2% annual increase. Would those types of issues be clarified with this as well?

Senator Cook replied you're going to sit on the front seat as that issue gets discussed, because it's coming to the tax committee next week. You can ask your questions and we'll get the answer. The real issue here is the audit requirements and just for your reference I believe that Samantha on the handout put N- as no requirements, S-separate requirement for an audit, C- combined.

Aaron Birst Association of Counties (7:24-8:46) Association of counties is essentially the umbrella group. We represent all county government including states attorneys, commissioners, auditors and so forth. We are here today to support this study. This is a continuation of the governor's property tax reform committee that Senator Cook sat on with the Association of Counties. He indicated when they started that process that was an eye opener for him. My understanding is Senator Unruh is actually sponsoring that bill. We support that bill, but then again this is just the continuation to make sure the process is good and clear. A lot of un-appointed boards think they can set tax policy. Constitutionally they never have been able to, but, practice has kind of gotten a little lax on that.

Chairman Burckhard closed the hearing on SCR 4002.

Senator Judy Lee moved Do Pass on SCR 4002
Senator Grabinger 2nd

Discussion:

Senator Anderson shared this is not embodied in the resolution at all, but I just hope that when we get to the point of talking about audits, we can consider audits are expensive. When we get a small cemetery board or somebody else who has \$30,000 a year in their coffers and you want to spend \$5,000-6,000 for an audit, that doesn't make much sense. Hopefully, they'll be combined with some other subdivision.

Senator Judy Lee replied I agree with Senator Anderson's comments. We've had several different bills over the years in this committee, talking about audit requirements and the fact that some of the smaller political subdivisions have very little to report. There are some significant expenses, so there have been some changes that Mr. Birst would be able to tell us what the numbers were, but below a certain population or a certain barrier, there is a much lesser requirement for an audit which I continue to think is appropriate.

Senator Bekkedahl shared his comments not related to the bill.

Roll call vote
Yes 6, No 0, Absent 0
Carrier: Senator Burckhard

2015 SENATE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. "Enter Bill/Resolution No." 4002

Senate Political Subdivisions Committee

☐ Subcommittee

Amendment LC# or Description: _____

Recommendation: ☐ Adopt Amendment
☒ Do Pass ☐ Do Not Pass ☐ Without Committee Recommendation
☐ As Amended ☐ Rerefer to Appropriations
☐ Place on Consent Calendar
Other Actions: ☐ Reconsider ☐ _____

Motion Made By Sen. Judy Lee Seconded By Senator Grabinger

Senators	Yes	No	Senators	Yes	No
Chm. Burckhard	✓		Senator Jim Dotzenrod	✓	
V. C. Howard Anderson, Jr.	✓		Senator John Grabinger	✓	
Sen. Bekkedahl	✓				
Senator Judy Lee	✓				

Total (Yes) 6 No 0

Absent 0

Floor Assignment Senator Burckhard

If the vote is on an amendment, briefly indicate intent:

REPORT OF STANDING COMMITTEE

SCR 4002: Political Subdivisions Committee (Sen. Burckhard, Chairman) recommends
DO PASS (6 YEAS, 0 NAYS, 0 ABSENT AND NOT VOTING). SCR 4002 was
placed on the Eleventh order on the calendar.

2015 HOUSE POLITICAL SUBDIVISIONS

SCR 4002

2015 HOUSE STANDING COMMITTEE MINUTES

Political Subdivisions Committee Prairie Room, State Capitol

SCR 4002
3/26/2015
25448

☐ Subcommittee
☐ Conference Committee

Amanda Muscha

Explanation or reason for introduction of bill/resolution:

Directing the Legislative Management to study statutory usage of various references to political subdivisions and the feasibility of differentiating references to political subdivisions based on whether the governing body is elected or appointed.

Minutes:

Testimony 1

Chairman Klemin: Opened hearing on SCR 4002. This is a resolution directing the Legislative Management to study statutory usage of various references to political subdivisions and the feasibility of differentiating references to political subdivisions based on whether the governing body is elected or appointed.

Samantha Kramer: I am from legislative council and this came from the interim ACIR committee. There was questionability about the different references and definitions of the term political subdivisions and we want to see if we can figure out the many uses throughout the century code and determine if we can narrow the definition or figure out what the references are referring to.

Representative Koppelman: Did you staff the committee?

Samantha Kramer: John Walstad and I did.

Representative Koppelman: Is there a concern about appointed bodies having the same authority or being referred to in the same way as elected authorities? What's behind this?

Samantha Kramer: You are exactly right. There is a concern that appointed committees and elected have all the same authorities. Some levy and some can't so they want to narrow the focus and be able to determine what bodies have what authority.

Chairman Klemin: The authority for any of those bodies is set out in each of the statutes relating to those authorities. Right?

Samantha Kramer: Correct

Chairman Klemin: I have not had a problem with the differences. Who had the problem?

Samantha Kramer: I believe the counties said it was a thought they had and the League of Cities said it would be a bad idea to come up with a more tailored approach. I believe we had a chart that was made (which is a work in progress) but I would be willing to send it over. It listed bonding authority, levy authority, everything for different political subdivisions.

Representative Koppelman: We have passed a lot of studies. If you're preparing a document that all legislators could receive, is it necessary to have a study?

Samantha Kramer: We have not done anything more with the chart and this study is a result of that chart.

Chairman Klemin: The point of this study is to differentiate references to political subdivisions based on whether the governing body is elected or appointed? For what purpose?

Samantha Kramer: The concern is whether they are elected or appointed, the overall authority bit they have. The committee was concerned that they are appointed have the same amount of authority that the bodies that are elected have and whether or not they should be able to have that levy bonding authority.

Chairman Klemin: If there is a specific case they can come to legislature with legislation to clarify any issue. I am not sure what the study will do.

Samantha Kramer: I do not disagree with you.

Representative Anderson: How many political subdivisions do we have?

Samantha Kramer: I don't know off the top of my head.

Representative Anderson: Are we adding to the list?

Samantha Kramer: We are not adding to the list.

Representative Kelsh: I would guess that through airport authorities and water boards it is very confusing. We have many bills dealing with both this session and I was wondering if they were a result of this being brought up in the ACIR committee? Have you written any of those bills?

Samantha Kramer: The issues with airport authorities were discussed and some of the discussion resulted in a few of the bills you have seen regarding the airport authority specifically.

Chairman Klemin: So if someone has a problem with a political subdivision they could bring legislation forward.

Samantha Kramer: Correct.

Representative Hatlestad: Are we looking at labeling, so when we say political subs we mean they have taxing authority and Charlie Brown has bonding authority, or is it something different?

Samantha Kramer: That is my understanding of the ultimate goal, but currently we are quite a ways.

Representative Koppelman: Does your chart, in addition to identifying these political subdivisions, does it delineate among them in their terms of authority?

Samantha Kramer: Yes

Chairman Klemin: So we had someone from LC say that this is already just done and no one else is here in support. There are many studies and there isn't much possibility saying they would study this.

Representative Koppelman: I move a do not pass

Representative Becker: Second

Representative Koppelman: The study is unnecessary

Chairman Klemin: It is pretty easy to look up in statute.

Representative Koppelman: It sounds to me it might be a valid concern that prompted this.

Representative Becker: I don't see a reason for this.

Chairman Klemin: If one of the counties wanted to have input they could have come.

Representative Maragos: I think there is some merit in this study.

Representative Kelsh: An authority like the water board it gets a little blurry. People can look things up but it isn't clear.

Chairman Klemin: I don't think this study will make them look at the authorities they have. I think they will only be looking at whether they are elected or appointed.

Representative Maragos: I think this study has merit.

Samantha Kramer: Testimony 1

Representative Koppelman: As I look at the chart it appears many people are appointed compared to elected.

A Roll Call Vote Was Taken: Yes 9, No 4, Absent 1 (Beadle)

Motion carries

Representative Koppelman will carry the bill

Date: 3-26-15
Roll Call Vote #: 1

2015 HOUSE STANDING COMMITTEE
ROLL CALL VOTES
BILL/RESOLUTION NO. SCR 4002

House Political Subdivisions Committee

☐ Subcommittee ☐ Conference Committee

Amendment LC# or Description: _____

Recommendation: ☐ Adopt Amendment
☐ Do Pass ☒ Do Not Pass ☐ Without Committee Recommendation
☐ As Amended ☐ Rerefer to Appropriations

Other Actions: ☐ Reconsider ☐ _____

Motion Made By Hoppelman Seconded By Becker

Representative	Yes	No	Representative	Yes	No
Chairman Lawrence R. Klemin	X		Rep. Pamela Anderson	X	
Vice Chair Patrick R. Hatlestad	X		Rep. Jerry Kelsh		X
Rep. Thomas Beadle	/		Rep. Kylie Oversen		X
Rep. Rich S. Becker	X		Rep. Marie Strinden	X	
Rep. Matthew M. Klein	X				
Rep. Kim Koppelman	X				
Rep. William E. Kretschmar		X			
Rep. Andrew G. Maragos		X			
Rep. Nathan Toman	X				
Rep. Denton Zubke	X				

Total (Yes) 9 No 4

Absent 1 (Beadle)

Floor Assignment Hoppelman

If the vote is on an amendment, briefly indicate intent:

motion carries

REPORT OF STANDING COMMITTEE

SCR 4002: Political Subdivisions Committee (Rep. Klemin, Chairman) recommends **DO NOT PASS** (9 YEAS, 4 NAYS, 1 ABSENT AND NOT VOTING). SCR 4002 was placed on the Fourteenth order on the calendar.

2015 TESTIMONY

SCR 4002

USE OF POLITICAL SUBDIVISIONS AND OTHER REFERENCES FOR UNITS OF LOCAL GOVERNMENT

This memorandum was requested to review statutory usage of terms describing units of local government, such as political subdivision, municipality, taxing district, and similar references.

Because existence and powers of political subdivisions are limited to authority specifically provided by law, the Legislative Assembly has enacted a vast body of statutory provisions regulating and empowering political subdivisions. References to political subdivisions occur throughout the North Dakota Century Code and are used in a broad range of ways. Within the Century Code, words derived from the root "municipal" appear 1,196 times, the phrase "political subdivision" appears 844 times, "governmental unit" appears 58 times, "local government" appears 121 times, and "taxing district" appears 76 times. There are several other combinations of words and phrases used in statutes to describe political subdivisions.

The term "political subdivision" is defined in the Century Code 15 times. Included are the following:

Section 2-04-01(5)

"Political subdivision" means any county, city, park district, or township.

Section 6-09.4-03(5)

"Political subdivision" means:

- a. A local governmental unit created by statute or by the Constitution of North Dakota for local governmental or other public purposes.
- b. The state department of health, or any other state agency or authority, or any member-owned association or publicly owned and nonprofit corporation:
 - (1) Operating any public water system that is subject to chapter 61-28.1.
 - (2) Operating any facility, system, or other related activity that is eligible for financial assistance under chapter 61-28.2.
- c. The Bank of North Dakota for purposes of the revolving loan fund program established by chapter 61-28.2.
- d. The state water commission for purposes of the revolving loan fund program established by chapter 61-28.1.
- e. A qualified borrower within the meaning of 26 U.S.C. 54(j)(5) [Pub. L. 109-58; 119 Stat. 995].

Section 11-37-01(3)

"Political subdivision" means any county, city, or other unit of local government. The term includes a job development authority created under chapter 11-11.1 or 40-57.4.

Section 21-02-01(1)

"Political subdivision" means a local governmental unit created by statute or by the Constitution of North Dakota for local governmental or other public purposes.

Section 23-29-03(12)

"Political subdivision" means a city, county, township, or solid waste management authority.

Section 26.1-21-01(4)

"Political subdivision" means a county, township, park district, school district, city, and any other unit of local government which is created either by statute or by the Constitution of North Dakota for local government or other public purposes.

Section 26.1-22-01(5)

"Political subdivision" means all counties, townships, park districts, school districts, cities, and any other units of local government which are created either by statute or by the Constitution of North Dakota for local government or other public purposes.

Section 37-19.1-01(6)

"Political subdivision" means counties, cities, townships, and any other governmental entity created by state law which employs individuals either temporarily or permanently.

Section 40-47-01.1(11)

As used in this section, "other political subdivision" means a political subdivision, not including another city, which would otherwise have zoning or subdivision regulation jurisdiction.

Section 54-40.5-02(2)

"Political subdivision" means a city, township, city park district, school district, or other unit of local government or special district or authority in this state.

Section 54-60.1-01(6)

"Political subdivision" means a unit of local government in this state which has direct or indirect authority to grant a business incentive. The term includes any authority, agency, special district, or entity created by, authorized by, under the jurisdiction of, or contracting with a political subdivision.

In many of the definitions, undefined phrases such as "unit of local government," "local governmental unit," "special district," or "governmental entity" are employed in an apparent attempt to expand coverage of the definition to include entities not specifically listed. In one instance, a reference is made to units of government created by statute, which creates uncertainty in whether entities created by voter approval would be included.

Because a chapter of statutory law may relate to one or more kind of political subdivision, there are numerous examples of definitions that are expansive or restrictive to include the political subdivisions to which the chapter of law applies. This is a convenient method for a drafter to avoid repeating a list of political subdivisions in the text of a chapter. However, when a term is defined in several different ways in several chapters, and the term is used in a chapter in which it is not defined, there is uncertainty as to which, if any, of the several definitions of the term should apply.

One of the terms most likely to create confusion is "municipality." For example:

Section 2-06-01(9)

"Municipality" means any county, city, town, park district, or public body of this state.

Section 11-36-01(4)

"Municipality" means any political subdivision of this state.

Section 21-03-01(3)

"Municipality" means a county, city, township, public school district, park district, recreation service district, or rural fire protection district empowered to borrow money and issue written obligations to repay the same out of public funds or revenue.

Section 40-01-01(4) (This definition applies to all of Title 40.)

"Municipal corporation" or "municipality" includes all cities organized under the laws of this state, but shall not include any other political subdivision.

Section 40-40-02(2)

"Municipality" means any city or park district in this state.

Section 40-57-02(1)

"Municipality" means counties as well as municipalities of the types listed in subsection 4 of section 40-01-01 and, in the case of parking projects, municipal parking authorities created pursuant to section 40-61-02 and the public finance authority or any successor in interest to the public finance authority for the purpose of issuing revenue bonds under this chapter. In acting as a municipality under this chapter, the public finance authority or its successor in interest shall follow the provisions of this chapter to the extent applicable or practicable but it need not comply with the notice and hearing provisions contained in sections 40-57-04 and 40-57-04.1 or the provisions of section 40-57-10. In the event of a conflict between the provisions of this chapter and chapter 6-09.4, the provisions of chapter 6-09.4 govern.

Section 40-57.1-02(2)

"Municipality" means counties as well as municipalities of the types listed in subsection 4 of section 40-01-01.

Section 40-58-01.1(16)

"Municipality" means any incorporated city in the state.

Section 57-02-01(9)

"Municipality" or "taxing district" means a county, city, township, school district, water conservation and flood control district, Garrison Diversion Conservancy District, county park district, joint county park district, irrigation district, park district, rural fire protection district, or any other subdivision of the state empowered to levy taxes.

The definitions reviewed in this memorandum are contained in sections that limit application to the chapter, title, or section in which they appear. However, courts have referred to such definitions for assistance in interpreting provisions outside the applicable chapter, title, or section. The North Dakota Supreme Court has had many occasions to seek an appropriate definition for a word or phrase employed in a statute when no definition is provided. The court has said "[w]hen words or phrases are defined by statute, that definition may be relied upon in construing the meaning of those words or phrases in a similar statute." *Larson v. Baer*, 418 N.W.2d 282 (N.D. 1988).

The first chapter of the Century Code contains statutory provisions of general application, one of which is:

1-01-09. Word defined by statute always has same meaning.

Whenever the meaning of a word or phrase is defined in any statute, such definition is applicable to the same word or phrase wherever it occurs in the same or subsequent statutes, except when a contrary intention plainly appears.

CONCLUSION

There appears to be some potential for uncertainty in existing statutory definitions of terms referring to political subdivisions. Revision of Century Code usage of terms relating to political subdivisions would be a substantial undertaking. Because definitions of political subdivisions are tailored to apply within certain chapters but may also be applied in other chapters, careful review of hundreds of sections of law would be required.

POLITICAL DIVISIONS

#2
SCR 4002
1-9-15

The following table provides information requested by the Advisory Commission on Intergovernmental Relations relating to various subdivisions. The commission requested information specific to whether a particular board was appointed or elected; had levy authority, special assessment authority, audit requirements, a utility fee schedule, bonding authority, or eminent domain authority; and specify the chapter of the North Dakota Century Code where the corresponding law could be located.

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Area career and technology center		X			S	15-20.2			
Board of adjustment for airport zoning regulations		X			N	2-04-10		X	
City commission	X		40-22-01		S	40-15	X	X	
City council	X		40-22-01		S	40-08	X	X	
City job development authority		X			C	40-57.4	X		
City or county airport authority		X			C	2-06	X	X	Combo - Nonspecified
City park district	X		40-49-12		S	40-49	X		
City special assessment commission		X			N	40-23-01			
City weed board		X			C	4.1-47	X		
City zoning commission		X			N	40-47-06			
Commerce authority		X			C	11-37	X	X	Combo - Nonspecified
County clinic association					N	23-18.1			
County commission	X				S	11-11	X		
County fair association					C	4-02	X		
County hospital association		X			N	23-18	X		
County hospital district					N	23-30	X		
County job development authority		X			C	11-11.1	X		
County nursing home authority		X			N	23-18.2	X		Combo - Nonspecified
County park district		X	11-28.1-05	X	C	11-28	X	X	
County planning commission		X			N	11-33-04			
County recreation service district	X		11-28.2-04		S	11-28.2	X		
County social service board		X			C	50-01.2	X		
County soil conservation district	X	X			S	4-22	X		
County special service district		X	11-28.1-05		C	11-28.1			
County vector control district		X			C	23-24	X		
County water resource board		X	61-16.1-17, 61-16.1-21		C	61-16	X	X	
County weed board		X			C	4.1-47	X		
County/city health board		X			C	23-35	X		
Firefighters relief association					S	18-05			

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Garrison Diversion Conservancy District	X		61-24.8-02, 61-24.8-03		S	61-24	X	X	Direct - Revenue/ refunding
Health district		X			S	23-35	X		
Housing authority (city/county)		X			S	23-11		X	Direct - Nonspecified
Irrigation district	X		61-09		S	61-07	X	X	Direct - Nonspecified
Joint airport zoning board		X			C	2-04-03		X	
Joint county park district		X		X	C	11-28	X		Via governing body
Joint county planning commission		X			N	11-33-19		X	
Joint water resource district					S	61-16		X	
Library board		X			C	40-38	X		
Multicounty social service districts		X			C	50-01.1-02			
Multidistrict special education unit		X			S	15.1-33			
Municipal arts council		X			C	40-38.1	X		
Municipal parking authorities		X			C	40-61	X		Direct - Nonspecified
Northwest Area Water Supply Project		X			?	61-24.6		X	
Nonprofit historical societies					C	11-11-53	X		
Port authority		X			N	11-36	X	X	Combo - Revenue/ general obligation
Public recreation system		X			C	40-55			Via governing body - Nonspecified
Public school board	X				-	15.1-09	X	X	
Public school district	X				S	15.1-07			
Regional airport authority		X			S	2-06-03	X	X	
Regional correctional center					S	12-44.1			
Regional education association		X			15.1-09.1-07, 15.1-09.1-08	15.1-09.1			
Regional planning and zoning commission		X			C	11-35			
Regional railroad authority		X			-	49-17.2	X	X	Combo - Nonspecified
Rural ambulance service district	X				S	11-28.3	X		
Rural fire protection district	X				S	18-10	X		
Southwest Water Authority	X			X	S	61-24.5	X	X	
Township supervisors	X		58-18-07		C	58-06	X		
Water district		X	61-35-48	X	S	61-35		X	X

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Weather modification authority		X			C	61-04.1	X		
Western Area Water Supply Authority		X			S	61-40		X	

¹"S" represents the audit requirement is in statute. "N" represents no audit is necessary. "C" represents the audit is required by city or county.

POLITICAL SUBDIVISIONS

The following table provides information requested by the Advisory Commission on Intergovernmental Relations relating to various subdivisions. The commission requested information specific to whether a particular board was appointed or elected; had levy authority, special assessment authority, audit requirements, a utility fee schedule, bonding authority, or eminent domain authority; and specify the chapter of the North Dakota Century Code where the corresponding law could be located.

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Area career and technology center		X			S	15-20.2			
Board of adjustment for airport zoning regulations		X			N	2-04-10		X	
City commission	X		40-22-01		S	40-15	X	X	
City council	X		40-22-01		S	40-08	X	X	
City job development authority		X			C	40-57.4	X		
City or county airport authority		X			C	2-06	X	X	Combo - Nonspecified
City park district	X		40-49-12		S	40-49	X		
City special assessment commission		X			N	40-23-01			
City weed board		X			C	4.1-47	X		
City zoning commission		X			N	40-47-06			
Commerce authority		X			C	11-37	X	X	Combo - Nonspecified
County clinic association					N	23-18.1			
County commission	X				S	11-11	X		
County fair association					C	4-02	X		
County hospital association		X			N	23-18	X		
County hospital district					N	23-30	X		
County job development authority		X			C	11-11.1	X		
County nursing home authority		X			N	23-18.2	X		Combo - Nonspecified
County park district		X	11-28.1-05	X	C	11-28	X	X	
County planning commission		X			N	11-33-04			
County recreation service district	X		11-28.2-04		S	11-28.2	X		
County social service board		X			C	50-01.2	X		
County soil conservation district	X	X			S	4-22	X		
County special service district		X	11-28.1-05		C	11-28.1			
County vector control district		X			C	23-24	X		
County water resource board		X	61-16.1-17, 61-16.1-21		C	61-16	X	X	
County weed board		X			C	4.1-47	X		
County/city health board		X			C	23-35	X		
Firefighters relief association					S	18-05			

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Garrison Diversion Conservancy District	X		61-24.8-02, 61-24.8-03		S	61-24	X	X	Direct - Revenue/ refunding
Health district		X			S	23-35	X		
Housing authority (city/county)		X			S	23-11		X	Direct - Nonspecified
Irrigation district	X		61-09		S	61-07	X	X	Direct - Nonspecified
Joint airport zoning board		X			C	2-04-03		X	
Joint county park district		X		X	C	11-28	X		Via governing body
Joint county planning commission		X			N	11-33-19		X	
Joint water resource district					S	61-16		X	
Library board		X			C	40-38	X		
Multicounty social service districts		X			C	50-01.1-02			
Multidistrict special education unit		X			S	15.1-33			
Municipal arts council		X			C	40-38.1	X		
Municipal parking authorities		X			C	40-61	X		Direct - Nonspecified
Northwest Area Water Supply Project		X			?	61-24.6		X	
Nonprofit historical societies					C	11-11-53	X		
Port authority		X			N	11-36	X	X	Combo - Revenue/ general obligation
Public recreation system		X			C	40-55			Via governing body - Nonspecified
Public school board	X				-	15.1-09	X	X	
Public school district	X				S	15.1-07			
Regional airport authority		X			S	2-06-03	X	X	
Regional correctional center					S	12-44.1			
Regional education association		X			15.1-09.1-07, 15.1-09.1-08	15.1-09.1			
Regional planning and zoning commission		X			C	11-35			
Regional railroad authority		X			-	49-17.2	X	X	Combo - Nonspecified
Rural ambulance service district	X				S	11-28.3	X		
Rural fire protection district	X				S	18-10	X		
Southwest Water Authority	X			X	S	61-24.5	X	X	
Township supervisors	X		58-18-07		C	58-06	X		
Water district		X	61-35-48	X	S	61-35		X	X

Political Subdivision	Elected	Appointed	Special Assessment District	Utility Fee Schedule	Audit Requirements ¹	Century Code Reference	Levy Authority	Eminent Domain Authority	Bonding Authority
Weather modification authority		X			C	61-04.1	X		
Western Area Water Supply Authority		X			S	61-40		X	

¹"S" represents the audit requirement is in statute. "N" represents no audit is necessary. "C" represents the audit is required by city or county.