

## South Dakota Legislative Research Council

### Issue Memorandum 97-5

# NATURAL RESOURCE-RELATED SPECIAL PURPOSE DISTRICTS IN SOUTH DAKOTA

#### Introduction

Special purpose districts or special purpose governments are formal and official entities of local government that are formed to carry out limited, specific, quasi-governmental tasks and purposes. An example of a special purpose district is an irrigation district, created to organize and maintain a particular irrigation project or system, or a rural fire protection district, providing fire protection services to areas that do not have fire departments available. A general purpose unit of government, on the other hand, is formed to provide a variety of services as needed throughout its jurisdiction. Municipalities and counties are general purpose governments.

Both special and general purpose governments are local government entities. They are officially classified as "political subdivisions of the state," and they are creatures of the State in that the Legislature authorizes the creation of the various categories or types of local governments. Specific, individual entities are then created by a variety of methods, usually through petition and election by local citizens, although some individual entities are established by other means, including direct creation by the Legislature. Special purpose districts exist in all other states, and the number and types of districts existing or available in South Dakota are not unusual when compared with those in other states.

#### Special Purpose Districts in South Dakota -

#### **General Characteristics**

Currently, South Dakota law offers seventeen different types of special purpose districts that may be created in one way or another to provide services at the local level. In addition, six other legal entities provide some features of special purpose districts but are not full-fledged special purpose governments. Table 1 provides a listing of the types of special purpose districts in South Dakota and an estimate of the number of individual districts of each type that have been formed. One problem with special purpose districts is that when they become inactive they are sometimes simply allowed to go dormant rather than being dissolved as their enabling laws generally provide. This makes it difficult to obtain an accurate count of the number of active individual districts.

The majority of South Dakota's special purpose districts fall into the natural resources category, although other types of districts, such as predator control districts, county road districts, ambulance districts, rural fire protection districts, public hospital districts, regional railroad authorities, consumer power districts, and improvement districts are also available.

South Dakota's special purpose districts share a number of general characteristics. Once a particular type of special purpose district is authorized by the Legislature, individual districts of that type are generally created through a local petition and election process,

Page 1 August 7, 2000

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Table 1 - SPECIAL PURPOSE DISTRICTS IN SOUTH DAKOTA - 1997

	SDCL Citation Number and Date Enacted	Formed
Water Development District	46A-3A to 3E (1984)	7
Water Project District	46A-18 (1984)	11
Irrigation District	46A-4 to 7 (1917)	13
Water User/Conservancy District		10
Watershed District	46A-14 (1957)	24
Sanitary District		48
Drainage Basin Utility District	46A-10B (1989)	1
Conservation District		74
Reg. Recycling & Waste Management	District 34A-16 (1993)	3
Predator Control District		NA
Ambulance District	34-11A (1982)	2
Rural Fire Protection District	34-31A (1971)	32
Public Hospital District		1
Regional Railroad Authority	49-17A (1978)	13
Consumer Power District	49-35 to 40 (1950)	1
County Road District	31-12A (1977)	14
Improvement District		NA

# OTHER ENTITIES IN SOUTH DAKOTA THAT SHARE SOME CHARACTERISTICS OF SPECIAL PURPOSE DISTRICTS:

Regional Emergency Medical Services Authority 34-	11B
Cooperative Grazing Districts 40	-23
Television Translator Districts	32A
Regional Airport Authorities 50-	-6A
Nonprofit Corporation 47-22	to 26 (Includes 20 Rural Water Systems)
Councils of Government/Planning Districts	

(Source: S.D. Secretary of State; Department of Environment and Natural Resources)

Most districts elect a local board of directors or trustees, and most district types have a provision for dissolution of the district, again usually by a local petition and election process. Most districts have a set of general powers to operate, such as the ability to enter into contracts, to hold and dispose of property, to sue and be sued, to acquire property by eminent domain, to plan, build, and operate projects, and so on. Also, most districts have funding and revenue mechanisms authorized by

statute. Some districts have taxing or special assessment authority, usually with an upper limit on their mill levy, although some districts, such as water user districts, are not granted taxing authority and must rely on revenues from bonding or from sales of water or other services or commodities. Most special purpose districts report to an overseeing entity such as the county or a state board or commission. (See Appendix 1 for a comparison of the characteristics of special purpose districts in

Page 2 August 7, 2000

#### South Dakota.)

As noted above, South Dakota's special purpose district structure does not differ greatly from what is used in other states, either in number and types of districts or in structure and function of districts, although there are some differences from state to state. According to Census Bureau figures, South Dakota has approximately 200 individual special purpose districts, as compared with 378 in Iowa, 370 in Minnesota, 1103 in Nebraska, 703 in North Dakota, 246 in Wyoming, and 509 in Montana. (US Department of Commerce, Bureau of the Census, "1987 Census of Governments.")

Nebraska's special purpose district system is worth noting. Nebraska undertook a complete consolidation of its natural resources-related special purpose districts in 1969, which resulted in the repeal of numerous existing special purpose district types and the creation of Natural Resource Districts or NRDs. Nebraska's 23 Natural Resource Districts, which cover the entire state and generally follow river basin boundaries, deal in all areas of natural resources management and have approximately four mills of property tax authority as compared with three-tenths of a mill allowed for water development districts in South Dakota. Nebraska's NRD system is an innovative and comprehensive approach to natural resources planning and management at the local and regional level, although it is not without its critics.

### Natural Resource-Related Special Purpose Districts in South Dakota - History

In the early part of the century, the Legislature authorized the creation of drainage districts, which would enable groups of landowners to join together and assess themselves to finance the construction and maintenance of drainage ditches and other structures to drain water from agricultural lands. In 1985, the Legislature rewrote the state's drainage laws

and repealed the drainage district statutes, although existing, active drainage districts were allowed to continue in operation.

South Dakota's irrigation district law, which dates back to 1917, was adopted in part as a response to the U.S. Bureau of Reclamation's irrigation programs and allowed local irrigation project sponsors to contract with the federal government to participate in federal irrigation projects. Irrigation remains a common activity in which special purpose districts are involved, in South Dakota and in many other areas of the nation.

The Pick-Sloan Missouri Basin Program, which was enacted in 1944 and resulted in the construction of the Missouri River dams and reservoirs in South Dakota and the other upper Missouri basin states, had significant influence on South Dakota's current system of special purpose districts. The Pick-Sloan program envisioned a large number of federally-funded water projects in South Dakota, and sponsoring and coordinating organizations were needed at the local and regional level to develop and operate these projects. The South Dakota Conservancy District was created in 1959 as a statewide body to deal with state and federal water development in the state. The Conservancy District was divided into several regional conservancy subdistricts with responsibilities for the development of planned Pick-Sloan projects within the individual subdistricts. Through the 1950s and 1960s, the dams and reservoirs were constructed as federal projects, but the associated Pick-Sloan projects, primarily irrigation projects, did not materialize.

During the 1970s, intense opposition developed to the Oahe Irrigation Project, a huge irrigation proposal that would have used a system of canals to transport irrigation water from the Missouri River one hundred miles east to the Huron-Aberdeen area. As the dispute wore on, the Oahe Conservancy Subdistrict,

Page 3 August 7, 2000

which was intended as the sponsoring local entity for the massive Oahe Project, became the center of controversy, with project opponents eventually gaining control of the subdistrict board and bringing project development to a halt. In the late 1970s, with increased environmental concerns and budget constraints at the national level, the Carter administration withdrew its support for the Oahe Project, which left the large-scale irrigation portion of the Pick-Sloan program in South Dakota essentially dead.

The conservancy subdistricts had been created to help in implementing the many planned projects of the Pick-Sloan program, but by the 1980s, it was clear that many of those projects would not be built. South Dakota found itself with a set of conservancy subdistricts whose boundaries and missions did not fit the new realities associated with water and natural resource development. Moreover, some of the subdistricts, particularly the Oahe Subdistrict, had been strained by years of bitter controversy and hard feelings between individuals and groups and were probably not well suited to shifting their focus to new forms of natural resource development and management.

The 1984 Legislature attempted to repeal the conservancy subdistrict system and replace it with a system of water development districts. The water development district legislation failed during the regular Legislative Session, but was enacted in a special session called that year by Governor Janklow. The water development district system created regional water development districts in areas with similar water resource problems and needs or in areas where large-scale water projects were still planned. Not all areas of the state were included in the new water development districts, and the districts were not intended as project-sponsoring entities. Rather, water development districts were to function as planning and coordinating entities to provide assistance to smaller projects within the district and to serve as a liaison between smaller, local project-sponsoring entities and the state. The water development districts were also given a role in recommending or screening proposed projects for the state water plan. Currently there are seven water development districts in South Dakota. The South Dakota Conservancy District still exists as a legal entity and operates as the Board of Water and Natural Resources.

The 1984 Legislature also created Water Project Districts, which were intended to be local entities that would actually organize and sponsor local water projects. Water project districts were given the ability to implement a variety of water-related projects and were not to be limited to specific types of projects, unlike irrigation districts or watershed districts.

# **Natural Resource-Related Special Purpose Districts in South Dakota - Current Status**

South Dakota's current system of natural resource-related special purpose districts has a distinct project development focus that has its roots in the state's economic and agricultural history. The system is oriented to the planning, financing, and implementation of specific water resources projects. With some exceptions such as water development districts or conservation districts, the current district system is not designed to assist in planning or coordinating the management or conservation of the state's natural resources, and it is not organized on a river basin or drainage basin basis.

The current system of natural resource special purpose districts in South Dakota performs several functions. Local districts allow groups of people to sponsor and organize local projects on their own initiative by getting together and agreeing to assess themselves in one way or another to raise money to get their project started. If local districts have taxing or special assessment powers, they are able to draw the boundaries of their district so that the tax burden falls primarily on the areas that are

Page 4 August 7, 2000

benefitted by the project, rather than using a conventional, county-wide tax that would force all taxpayers in the county to pay for a project that is not in their area.

Special purpose districts also serve as official legal entities to deal with the state and federal governments on behalf of their projects. They are able to enter into contracts and agreements with the state and federal governments and with other local governments. Local districts are also engaged in seeking funding for their projects and in dealing with various funding sources to put together funding packages so that additional financial assistance can be leveraged. Finally, local project districts provide for the day-to-day administration and maintenance of their projects and ensure that their projects are in compliance with state and federal law and are in tune with the wishes of the local community. These local districts may well offer a degree of local commitment, responsiveness, and responsibility that a larger or more distant government entity would be unable to provide.

Regional special purpose districts, such as water development districts, offer the possibility of assisting in the planning and coordination of the use and management of the region's natural resources based on hydrologic rather than political boundaries. Regional entities can take a broader view of how local projects fit together and can provide guidance in the kinds of development that should be pursued and how such development relates to environmental concerns in the district. Regional districts also serve as a liaison between local activity and state and federal entities and activities. Also, regional entities have a larger tax base and are able in some circumstances to raise larger amounts of money to assist projects or activities within the district area. Although water development districts currently engage in some of these functions, their activity is limited in some ways and not all areas of the state are included in water development districts.

South Dakota's natural resources-related special purpose districts are organized for a variety of purposes. The planning, coordinating, and technical and financial assistance roles of water development districts and the general project sponsor functions of water project districts have already been discussed. Irrigation districts are created to sponsor and administer irrigation projects. Sanitary districts were authorized in 1947 for the primary purpose of constructing water and sewer systems in areas located outside incorporated municipalities; forty-eight sanitary districts are currently in operation. Water user districts do not have taxing power and are used for projects that are able to generate revenues through other means, primarily the delivery and sale of water for rural water systems. Water user districts have not been widely used, with only ten in existence. Most rural water systems in the state simply organize as nonprofit corporations rather than as water user districts, which affords them essentially the same powers as a water user district but fewer organizational requirements.

Watershed districts and conservation districts address problems of soil and water conservation and are closely linked with federal programs. Watershed districts were authorized in 1957 as local entities to be used in conjunction with federal programs under Public Law 566. Twenty-four watershed districts were organized in the state, and some are still active, although many have become dormant. The organizational features and powers of watershed districts are similar to those given to water project districts, except that water project districts were given the ability to undertake a larger variety of project types than watershed districts, which were designed to fit federal programs created under PL 566. Conservation districts were created in 1937 and are organized in every county of the state to work with soil and water conservation and flood and erosion control. Conservation districts remain very active and work closely

Page 5 August 7, 2000

with the State Conservation Commission, the state Department of Agriculture, and the counties.

In 1989, the Legislature authorized the creation of drainage basin utility districts to address urban drainage, runoff, and stormwater problems in municipalities with populations greater than 50,000. To date, only one drainage basin utility district has been organized; that district is located in Rapid City. Another specialized type of district that was authorized recently is the regional recycling and waste management district, which was adopted in 1993. Three regional recycling and waste management districts have been created under this law, and they are intended primarily as entities to sponsor and operate regional solid waste landfills as federal regulations have resulted in the closure of most local landfills in the state.

It is fair to say that South Dakota's system of natural resource-related special purpose districts grew over the years in a basically unplanned and uncoordinated fashion to meet the immediate needs of the time. This is probably not due to shortsightedness by policy makers but to the political and financial difficulties that go with the creation of systems that operate on a more comprehensive basis and to the difficulty of revising an existing system of districts once they are in operation and once people have invested personal time, energy, and resources in district activities. Special purpose districts in South Dakota have accomplished a great deal, but there are probably ways in which they could be improved.

#### **Issues**

Most local districts are created by groups of project supporters to promote development of a particular water project in the local area without regard to the project's impact on the surrounding region or the state, and there is no reason to expect that the local project group would have the inclination or the expertise to engage in such regional or state water resources planning. One issue that arises frequently is whether regional districts should be created to conduct natural resource planning and regulation on a regional, watershed, or hydrologic basis, rather than relying on traditional state and local government activities, which are often not conducted on a regional basis and function along political rather than drainage basin boundaries. The question of regional activity then leads to the question of local control and to what extent a regional natural resources district should be allowed to regulate the activities of other special purpose districts or local governments or of persons living in those areas. While regional natural resource planning along drainage basin lines could be beneficial, opposition from some citizens and organizations in the area is to be expected.

Another issue that arises frequently is whether all areas of the state should be included in regional districts. The physical needs and characteristics of the various regions in South Dakota vary greatly, although all areas could probably benefit from some form of regional activity associated with water and natural resources. In some cases, areas of the state not included in regional districts can go directly to state agencies and may have an advantage over district areas in seeking funding or other state support. Also, a regional district in an area that does not have a substantial need for natural resource planning would have the option of being less active than other districts and would not be required to use its taxing authority. However, the philosophical question of whether particular areas of the state should be compelled to be included in a taxing district can be expected to be controversial.

The extent of taxation power available to a special purpose district is always a contentious issue, and projects that do not need taxing

Page 6 August 7, 2000

authority should give consideration to forming districts that do not have taxation powers. Some projects, however, will need taxation or special assessment power, so the appropriate level of taxing authority will remain an issue.

The question of overlapping districts and the creation of additional layers of government is another common criticism of special purpose districts and is often one of the reasons given for attempts to consolidate, repeal, or reorganize special purpose districts. In South Dakota's case, districts rarely duplicate activities in the same geographical area, and even though there may be several taxing districts included on a person's tax bill, those districts are generally engaged in separate activities. However, South Dakota's district system does at times cause confusion in that several types of districts are capable of undertaking similar types of projects. For example, an irrigation project could be done by a water project district or an irrigation district, and a rural water system could be handled by a water user district, a water project district, a nonprofit corporation, or possibly a sanitary district. This situation gives the appearance of more overlap than actually exists, and it does cause frustration for taxpayers who may not be familiar with the distinctions between districts and their activities. Consolidation of some types of districts could reduce some of the confusion and may even result in savings from more efficient operations. However, consolidation of districts usually means the dissolution of some existing districts, which

can also be controversial.

#### **Summary**

Special purpose districts, especially those that have taxing authority, are often the subject of controversy or dissatisfaction, but their opponents are often balanced by project proponents who formed the districts in the first place as a way of bringing improvements to the local community. Local politics are based on disagreements over local needs and how to address them. Special purpose districts are simply a tool available to local people for implementing local policy; disagreements over local policy can be expected to continue.

South Dakota's system of special purpose districts is neither unusual nor disproportionately large or cumbersome in comparison with systems used in other states. South Dakota's system has evolved over time and there have been periodic attempts to revise or consolidate the system. There are some areas in which South Dakota's system could be improved, and there are some issues, such as the possibility of creating regional natural resource management or planning districts, that are legitimate policy proposals with advantages and disadvantages on which reasonable and conscientious people will disagree. Special purpose districts are government entities that do not generally receive much public attention, but they play a useful role in making and implementing state, regional, and local policy.

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Note: For more information on special purpose districts on utstodd the dak see 's special Water Districts -- An South Dakota Law Review, Volume 36, Number 3, 1991, pp. 500 - 550.

Page 7 August 7, 2000

This issue memorandum was written by Tom Magedanz, Principal Research Analyst for the Legislative Research Council. It is designed to supply background information on the subject and is not a policy statement made by the Legislative Research Council.

Page 8 August 7, 2000

## Appendix 1 - SPECIAL PURPOSE DISTRICT CHARACTERISTICS

Description	S.D. Conservancy District	Water Development District	Water Project District	Irrigation District	Water User District
Citation	46A-1 and 2	46A-3A to 3E	46A-18	46A-4 to 7	46A-9
Enacted	1959	1984	1984	1917	1939
Number Formed	1	7	11	13	10
Purpose	Broad water dev. and mgmt, state water plan, financing prog.	Plan, coord water dev in region; tech, financ. assist local sponsors.	Sponsor and implement local water projects.	Sponsor and implement irrigation projects.	Sponsor, implement local water projects.
Formation	State Legislature	State Legislature or petition BWNR and election.	Petition BWNR and election.	Petition BWNR and election.	Petition BWNR, BWNR approval; no election.
Boundary	Entire state of South Dakota	Fixed, adjusted by Legislature or by petition and election.	Not contiguous; adjust by pet., election.	Not contiguous; irrigable land; amend petition, elect if 25% object.	Not contiguous; amend by petition, BWNR approval.
Organization Structure	Board of Water and Natural Resources (BWNR); 7 mem. appointed by Gov.	Rural and urban bd of directors with rural majority.	3-7 directors, annual election, staggered 3-yr terms.	3-7 directors, annual election, staggered 3-yr terms.	5-13 directors, annual election, staggered 3-yr terms.
Taxation and Revenue	Appropriations by Legislature for financing programs.	Tax, lesser of 0.3 mill or \$200,000; spec assess if local request.	Tax to 1 mill, spec assessments.	Spec. assess- ments, levy tax if election approval.	No tax or assess- ments, revenues from water sales only.
Debt and Finance	Revenue bonds to \$5 million, Water Facilities Constr. Fund.	No gen. obligation debt, only spec assess may be long-term.	G.O., rev, and spec. assess; bonds long-term debt if election.	Spec assess- ment, bonds if approved in election.	Revenue bonds, mortgage property to secure loans.
Other Powers and Duties	Sue, eminent domain, property, state water plan.	Sue, property, eminent domain, state water plan recommendations.	Sue; property; eminent domain; plan, develop, sponsor projects.	Sue; property; eminent domain; build, operate system.	Sue; property; eminent domain; build, operate works; set rates.
Dissolution	No provision.	Legislature or petition, election.	Petition and election.	Petition and election.	District resolution, election.
Overseeing Agency	Legislature, Governor.	BWNR.	BWNR.	BWNR.	BWNR.

Page 9 August 7, 2000

Description	Watershed District	Sanitary District	Drainage Basin Utility District	Conservation District	Regional Recycling & Waste Mgmt District
Citation	46A-14	34A-5	46A-10B	38-8	34A-16
Enacted	1957	1947	1989	1937	1993
Number Formed	24	48	1	74	3
Purpose	Sponsor, implement watershed mgmt projects.	Sewage treatment facilities.	Flood control and runoff protection.	Soil, water cons; flood, erosion, pollution control.	Solid waste mgmt.
Formation	Petition to Conserv Dist, hearing, election.	Petition to county, election.	Jt. powers agree- ment of all towns, counties in dist.	Petition to St. Conserv Comm, approve, election.	City, county governments approve.
Boundary	Contiguous, amend by petition and election.	Contig.; amend by petition, county approve.	One or more drainage basins; contiguous.	Not contiguous; amend same as formation.	Not contiguous, amend by act of member govts.
Organization Structure	3-5 managers, annual election, staggered 3-year terms.	3-11 trustees, annual elect, staggered 3-yr terms.	A utility to be operated by gov. body named in jt. powers agrmnt.	5 at-large elected supervisors, staggered 4-yr. terms.	Provided in articles of incorp, staggered 4-yr terms.
Taxation and Revenue	Tax 1 mill first 2 years, other tax and spec assess by election.	Tax, special assessments.	Utility fees based on land's runoff potential.	Dist budget request funded at county discretion.	Solid waste fees.
Debt and Finance	G.O. or assessment bonds with election.	Borrow, issue bonds per municipal law.	Revenue bonds, no election.	Special revenue fund loans avail- able to dist, other loans.	Revenue bonds.
Other Powers and Duties	Sue, property, eminent domain, plan, construct projects.	Sue, property, eminent dom- ain; construct, operate syst; set rates; req- uire hookup.	Sue; hold property; plan, develop, operate projects; munic utility powers.	Sue; property; plan, develop, operate projects; assist landowners, other agencies.	Sue, property, designation auth- ity, operate SW facilities, eminent domain.
Dissolution	Petition and election.	Petition to district court.	Legislation, jt. powers, or landowner petit. court.	Petition and election.	No provision.
Overseeing Agency	Conservation Dist, BWNR, Conservation Comm.	County, circuit court.	Legislature, circuit court, BWNR.	State Conservation Commission.	Bd of Minerals and Environment.

Page 10 August 7, 2000

Description	Ambulance District	Rural Fire Protection Dist	Public Hospital District	Regional Railroad Authority
Citation	34-11A	34-31A	34-10	49-17A
Enacted	1982	1971	1959	1978
Number Formed	2	32	NA	NA
Purpose	Provide amb- lance service.	Provide rural fire protection.	Operate hospital facilities.	Acquire and operate railroad.
Formation	Petition to county, hearing, vote at public meeting.	Petition to county, hearing, vote at public meeting.	Petition to county, election, hearing.	County or municipal resolution.
Boundary	At least size of a township, may include towns.	No restriction, may include towns.	No restriction, annex contiguous territory.	Same as boundaries of member subdivisions.
Organization Structure	At least 5 direct- ors, annual elec- tion, staggered 2-year terms.	At least 5 directors, annual election, staggered 2-year terms.	7 trustees elected to staggered 4-year terms.	Elected commissioners, number specified at formation, 1 year terms.
Taxation and Revenue	Tax .6 mills, additional half mill for capital outlay fund.	Tax 6.0 mills maximum.	Tax levy 5 mills or sufficient to pay bonds issued for hospital fac- ilities.	Tax levy 2.4 mills, may vary tax rate for certain zones of benefit.
Debt and Finance	Debt not to exceed 10 times max annual tax levy, capital outlay fund.	Debt not to exceed 20 times max annual tax levy.	Bonds up to 5% of district property values; needs voter approval.	Issue bonds.
Other Powers and Duties	Sue, property, organize amb- lance service; contracts, powers to operate.	Sue, property, organize and run gen fire protection for dist, contracts and powers to operate.	Sue, hold property, operate hospital facility, contracts and powers to operate.	Sue, property, eminent domain, contracts, acquire and operate railroad, powers to operate.
Dissolution	No provision.	No provision.	Petition and election at least 5 yrs. after formation.	No provision.
Overseeing Agency	County.	County.	County.	Political subdivision that formed the authority.

Page 11 August 7, 2000

Description	Consumer Power District	County Road District	Improvement District	Predator Control District
Citation	49-35 to 40	31-12A	7-25A	40-37
Enacted	1950	1977	1989	1974
<b>Number Formed</b>	1	9	1	NA
Purpose	Supplying electric energy.	Construct roads in populated areas outside municipal boundaries.	Provide basic infrastructure and services.	Predator control activities.
Formation	Petition to county hearing, by circuit court, election.	Petition to county, election.	Petition to county agreed to by all property owners, hearing.	Owners of 51% of livestock in county petition Sec. of Agriculture.
Boundary	Not required to be contiguous, but cannot split voting precinct.	No restriction, may overlap municipal boundaries.	At least 640 acres.	County-wide, may be multiple counties.
Organization Structure	5-21 directors, rural and munic- ipal districts, staggered 6-year terms.	3 trustees, annual election, staggered 3-year terms.	5-7 supervisors, staggered 6-year terms.	Maximum of 9 directors elected at annual meeting, staggered 3-year terms.
Taxation and Revenue	No taxing power, revenues from energy sales.	Tax, special assessments, bonds, service fees.	Tax 10 mills for operating purposes, spec assess, service fees.	Per head tax on livestock in district.
Debt and Finance	Revenue bonds, debt backed by revenues.	Borrow, issue bonds.	Bonds.	Additional levy with referendum.
Other Powers and Duties	Sue, property, sell electricity, acquire/operate facilities.	Sue, property, construct and maintain roads.	Sue; property; plan, develop, operate projects; provide infrastr- ucture facilities.	Powers to operate.
Dissolution	Petition by voters or directors to circuit court, court decides.	Petition by voters to court or resol- ution by trustees, appeal to court.	Petition by owners of 75% of property to county, county action.	Not specified.
Overseeing Agency	Circuit court.	County, circuit court.	County.	Sec of Agriculture, county.

Page 12 August 7, 2000