



LEGISLATIVE COUNCIL

REPORT TO THE

COLORADO GENERAL ASSEMBLY

SPECIAL DISTRICTS

RESEARCH PUBLICATION NO. 16

1955

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OF THE
COLORADO GENERAL ASSEMBLY

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The Legislative Council, which is composed of five Senators, six Representatives, and the presiding officers of the two houses, serves as a continuing research agency for the legislature through the maintenance of a trained staff. Between sessions, research activities are concentrated on the study of relatively broad problems formally proposed by legislators, and the publication and distribution of factual reports to aid in their solution. During the sessions, the emphasis is on supplying legislators on individual request with personal memoranda providing them with information needed to handle their own legislative problems. Reports and memoranda both give pertinent data in form of facts, figures, arguments, and alternatives, without these involving definite recommendations for action. Fixing upon definite policies, however, is facilitated by the facts provided and the form in which they are presented.

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Research Publication No. 16

December, 1955

FOREWORD

House Resolution No. 2 (Mackie), passed at the First Regular Session of the 40th General Assembly, instructed the Legislative Council to study special districts in Colorado to determine whether or not there is an overlapping and duplication of special district statutes. The following subcommittee was appointed to undertake the study:

Representative C. Gale Sellens, Chairman

Representative John G. Mackie

Representative Albert J. Tomsic.

Harry S. Allen, Senior Research Analyst, was assigned the staff responsibility for this study; he was assisted by Elaine C. Homan, Research Assistant.

At its first meeting, the subcommittee agreed that, in addition to an examination of the statutes themselves, some study should be given to the actual number of special districts, their operation, and whether or not special districts offered the best approach to providing governmental services in non-city areas. Improvement districts in cities and towns, school districts, and the more than one-hundred soil conservation districts were eliminated from the study, since these problems were either being investigated separately or did not, in the committee's judgment, fall within the scope of this survey.

The first step in the study was an attempt to compile a complete inventory of existing special districts. This proved to be a formidable task since there is no one place where special district information is collected. The assessed valuations, tax rates, and budgets of all

special districts are supposed to be filed by the special districts with the State Tax Commission, but this is not always done. Members of the Tax Commission staff felt that the reporting to them was incomplete. There is also a statute which requires irrigation districts to file annual reports with the State Irrigation Commission, but this requirement is largely ignored. Thus, it became a necessity for the Legislative Council to attempt a compilation of its own inventory. Letters were addressed to each of the county assessors, together with a questionnaire, a copy of which is included in the Appendix. In some cases, the county assessors were able to complete the questionnaire promptly and completely. In many cases, however, the assessor's office did not have available to it the data with which to complete the questionnaire. This required direct contact with the secretaries of special districts, the names of which were supplied by the assessors. All in all, the compilation of the inventory required 125 individual items of correspondence, and it is felt that the inventory is still incomplete since, in some cases, the questionnaires were returned only partially completed. The data does, however, represent the most thorough compilation of special district information yet to be assembled.

Following the completion of the inventory, the committee examined the statutes and heard testimony from the Revisor of Statutes as to the possibility and desirability of consolidating these laws; the committee also heard from representatives of various bonding houses. The committee received a report from Mr. Hezmalhalch, Deputy State Engineer, on the history and operation of irrigation districts in

Colorado, which was of great value in helping the committee to understand the problems.

The problem of special districts is exceedingly complex. In most cases, particularly in the various irrigation district laws, the statutes were written to meet a specific situation, and little can be done to change them.

This report comprises a summary of the research material compiled by the study committee rather than a complete publication. The committee felt that publication in this manner would prove more useful than issuance of the detailed data. The detail which supports this summary is available in the Legislative Council office for review and study by those who wish a more intensive analysis of the subject than is herein provided.

The entire efforts of the committee should be viewed as a basic first step in understanding what is involved in special district problems, rather than as a final answer. To the committee's knowledge, this report is the first overall look at the problems in Colorado, and it should serve as a starting point for future studies as well as provide some possible guides to future special district legislation.

The study is arranged in a topical form, in which the material is summarized under the principal findings and recommendations of the study committee.

The committee wishes to gratefully acknowledge the services of the Revisor of Statutes, Mr. Charles Rose, for his assistance in reviewing the staff summary of special district laws.

HIGHLIGHTS

	<u>Page</u>
FINDING I. Financial procedures of many special districts appear to be lax. Many districts apparently follow neither acceptable budgeting nor accounting practices, and there is conflict between the taxation sections of some special district laws and the general property tax laws.	1
<u>Recommendation:</u> That conflict between special district laws and the general statutes on property tax be eliminated, and that levies of all special districts be set by the respective boards of county commissioners only after a detailed budget, prepared and adopted in conformance with the local government budget act, is submitted, and an annual audit, covering the financial transactions of the preceding year, is also submitted.	3
FINDING II. There are a number of laws on the same subject, some of which it may be possible to consolidate.	4
<u>Recommendation:</u> That study into the possibility of consolidating a number of special district laws be continued.	5
FINDING III. There is no uniform method of forming special districts, regardless of their purpose.	6
<u>Recommendation:</u> That all special districts be formed by a petition addressed to the district court, which shall hold a hearing on the proposal and, if it finds the petitions valid, shall call a special election for voting on the formation.	7
FINDING IV. The eligibility requirements for voting and participating in the formation of special districts vary greatly.	8
<u>Recommendation:</u> That a uniform eligibility requirement for participation in the formation of special districts and special district elections be considered in all future special district acts.	9
FINDING V. A more flexible method of consolidating existing districts, coupled with statutory permission for several districts to finance, construct, and operate joint facilities, might be helpful.	10

FINDING I

FINANCIAL PROCEDURES OF MANY SPECIAL DISTRICTS APPEAR TO BE LAX; MANY DISTRICTS APPARENTLY FOLLOW NEITHER ACCEPTABLE BUDGETING NOR ACCOUNTING PRACTICES AND THERE IS CONFLICT BETWEEN THE TAXATION SECTIONS OF SOME SPECIAL DISTRICT LAWS AND THE GENERAL PROPERTY TAX LAWS.

The local government budgeting law (Colorado Revised Statutes 1953, Chapter 88, Article 1) subjects all special districts to its terms by requiring that all government jurisdictions spending public funds from whatever source come within the act. This law requires holding of public hearings on proposed budgets, presentation of a budget to support the requested tax, and filing copies of that budget with the State Tax Commission. Some of the special district acts themselves require an annual audit of the financial transactions. The evidence indicates that these laws are not being complied with by a number of special districts. In addition, the indications are that other financial practices of many special districts are in need of considerable improvement.

Despite the fact that the local government budget law (C.R.S. 1953, 88-1-17) requires filing with the tax commission of all special district budgets and levies, members of the commission staff dealing directly with the problem felt that the reporting to them was far from complete. It was therefore necessary, as pointed out in the Foreword to this report, to go to each of the counties in order to compile an inventory of special districts. Obviously the law is not being complied with. The questionnaire which was sent to each of the special districts asked for certain basic budget data such as receipts and disbursements for the past year, tax rates,

balances on hand, estimated population of the district, and estimated area of the district. The attorney for one special district replied to the questionnaire as follows:

"Your questionnaire relative to the compilation of certain inventory data of the above district has been received by us, and we regret to advise you that we are unable to accumulate the information you request. The directors of this district are so loosely knit, that we doubt that even they can accumulate the information you seek."

The assessor of a county in which a large number of special districts are located indicated that in some cases the only financial record maintained by the district was a checkbook. Another assessor stated that he was unable to determine whether the requested levies were for debt service or operation. If annual audit reports were made by special districts, these reports were not known to the council study.

The absence of detailed financial accountability is of special concern when it is coupled with the absence of a mill levy limitation in most types of special districts. The more recent special district laws do have mill levy restrictions, but it may be noted in Appendix A that mill levies of some districts have risen to rather high levels.

It should also be pointed out that special district revenues involved more than \$2,500,000 as reported in the 1954 annual report of the Tax Commission, and while only twenty-eight special districts completed the bond information section of the Council questionnaire, these twenty-eight districts reported outstanding bonded debt in excess of \$3.5 million.

These figures would indicate that special districts involve substantial amounts of money in a number of cases, requiring "strict" financial practices.

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Special district financial procedures are further complicated because some of the statutes relative to levying taxes are in conflict. Mr. W. T. Kennedy, Weld County Assessor, pointed out some of the more pertinent conflicts.

In some statutes such as the Domestic Waterworks Act (C.R.S. 1953, 89-1-21) the county commissioners set the tax levy after the district board certifies their financial needs to the county commissioners, whereas in the Metropolitan District Act of 1947 (C.R.S. 1953, 89-3-17) the district board sets the actual levy and certifies it to the county commissioners. But the Metropolitan District Act is in conflict with the general statutes on property tax which require certification of the levy of taxing districts to the county commissioners on October 1st (C.R.S. 1953, 137-3-51) by providing certification of the levy on October 1. Actually the October 1 date is the date on which the valuation is certified to the district under the general property tax laws.

These are merely illustrative of the conflicts which appear in the special district statutes and between the various special district statutes and other general laws.

RECOMMENDATION: That conflicts between special district laws and the general statutes on property tax be eliminated and that levies of all special districts be set by the respective boards of county commissioners, only after a detailed budget prepared and adopted in conformance with the local government budget act, is submitted; and an annual audit covering the financial transactions of the preceeding year is also submitted.

FINDING II.

THERE ARE A NUMBER OF LAWS ON THE SAME SUBJECT, SOME OF WHICH MAY BE POSSIBLE TO CONSOLIDATE.

In 1947, the Metropolitan District Act (Colorado Revised Statutes 1953, Chapter 89, Article 3) was passed by the General Assembly. This act provided a single statute under which a number of different types of districts could be formed. These districts could be formed to offer one or more of the services stated in this act. In passing the Metropolitan District Act, the General Assembly specifically repealed a number of the existing special district statutes then in force. In 1949, the repealing section of the Metropolitan District Act was eliminated and the previous statutes, plus some additional special district acts, were enacted. This action in effect negated the purposes of the Metropolitan District Statute. Only one district has apparently been formed under the act.

In studying the problem of overlapping special district statutes, the committee determined that there are a number of statutes which lend themselves to possible consolidation.

The statutes which might possibly be consolidated into an over-all special district law are as follows:

1. Water and Sanitation District Act (Colorado Revised Statutes 1953, Chapter 89, Article 5).
2. Metropolitan District Act (Colorado Revised Statutes 1953, Chapter 89, Article 3).
3. Fire Protection District Act (Colorado Revised Statutes 1953, Chapter 89, Article 6).

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3. Fire Protection District Act (Colorado Revised Statutes 1953, Chapter 89, Article 6).

4. Metropolitan Recreation Districts (Colorado Revised Statutes 1953, Chapter 89, Article 12 and Session Laws of Colorado 1955, Chapter 199).

Consolidation of the statutes would not imply a consolidation of the districts organized under the separate statutes as they now exist.

In addition it appears that the Mine Drainage District Act (Colorado Revised Statutes 1953, Chapter 47, Article 1) has never been used and could possibly be repealed as could the 1905 Irrigation District Law (Chapter 149, Section 1) providing some provision is made for continuance of bond payments still pending under the 1905 Act.

RECOMMENDATION: That study into the possibility of consolidating a number of special district laws be continued.

FINDING III.

THERE IS NO UNIFORM METHOD OF FORMING SPECIAL DISTRICTS REGARDLESS OF THEIR PURPOSE.

Special districts may be formed in almost as many ways as there are types of districts. In some cases districts are formed by elections called by the county commissioners after the commissioners are petitioned to do so. In other cases, petitions are addressed to the district court, which in some cases, calls an election, and in other cases may organize the district on its own motion without an election. In one type of special district, a petition is addressed to a state agency which has the organizing authority. In another type of district, the county commissioners may organize a district upon their own motion.

A few specific examples will serve to illustrate the finding. Districts formed under the Metropolitan District Act of 1949 (Colorado Revised Statutes 1953, Chapter 89, Article 3) are formed by a petition to the district court having jurisdiction. The district court holds a hearing after which, if it finds the organizing petition to be valid, it orders an election for the purpose of voting on the formation of the district. This same procedure is generally followed in all the more recent special district acts such as the Fire District Act, the 1949 Metropolitan District Act, the Water and Sanitation District Act of 1949, and the 1955 Metropolitan Recreation District Act.

The earlier statutes, however, generally require the organizing petitions to be filed with the boards of county commissioners

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of the county embracing the largest amount of acreage in the proposed district. This is particularly true in irrigation district laws; however, under the 1935 Irrigation District Act the organizing petition is addressed to the State Board of Conservation which consists of the State Engineer, the Governor, and the Attorney General. This board may create the district on its own motion without a vote of the district residents.

The election procedures also vary. For example, there is a lack of uniformity in such things as the time at which the elections are held. Persons residing in districts formed under the Metropolitan District Act of 1947 vote on the second Tuesday of January every two years for directors. Water and Sanitation Districts, organized under the 1949 Act, require elections for directors to be held biennially on the second Tuesday of August, as does the Fire District Act of 1949. Elections for directors of Metropolitan Recreation Districts organized under the 1955 Act are held on the first Tuesday of June.

In as much as there may be a substantial number of persons who reside within the jurisdiction of several special districts simultaneously, the frequency of elections may have a tendency to diminish local interest.

RECOMMENDATION: All special districts be formed by a petition addressed to the district court, which shall hold a hearing on the proposal, and if it finds the petitions valid shall call a special election for voting on the formation.

FINDING IV.

THE ELIGIBILITY REQUIREMENTS FOR VOTING AND PARTICIPATING IN THE FORMATION OF SPECIAL DISTRICTS VARY WIDELY.

To illustrate this finding, the case of irrigation districts may be noted. There are five separate statutes under which irrigation districts may be formed. These five laws provided six separate and distinct methods of qualifying as a voter in a special district election or as a petition signer in the formation process.

The use of irrigation districts as examples recognizes that, at the time such district laws were created, a number of special circumstances were present and that little can be done to change the existing statutes.

For example, under the 1905 Irrigation District Act, (no longer used but still on the books) a person had to own agricultural land within the district and have paid taxes on it within the year preceeding the election in order to have voted. Residence within the district was not required; however, in the 1921 Irrigation District Law a person is required to own only one acre of land if he lives within the district or forty acres of land if a non-resident in order to vote in special district elections, and voting is on an acreage basis - one vote for each acre owned. In 1923 an irrigation district law was passed which required that a person must reside in the district, own forty acres of land and have paid taxes on it during the year preceeding the election in order to vote. The voting by acreage was deleted.

Eligibility requirements for voting in irrigation district elections is further confused by a 1945 statute which declares:

"Any qualified elector as defined in the law under which such district is organized, owning agricultural lands of one acre or more in extent may vote at such election and at such election shall be entitled to one vote and shall not vote upon an acreage basis, regardless of whether or not the landowners in the particular district have the right to vote upon an acreage basis in the selection of directors." (Session Laws of Colorado, 1945, Page 420)

This would seem to repeal the acreage voting procedures in some of the irrigation district laws, but whether or not it actually does is a moot point.

Districts formed under the 1935 Irrigation District Act are not formed through an election process, but persons who sign the organizing petition need only be landowners without necessarily residing within the district.

The 1937 Water Conservancy District Act, passed to provide for the Big Thompson Diversion Project, does not require districts to be organized through an election procedure, but sets up two classes of eligibility for signers of the organizing petition, depending upon the size of the district to be formed. If a district having a total valuation of more than \$20,000,000 is to be formed, those signing a petition as owners of irrigated land must have land assessed at \$2,000 or more. Those signing the organizing petition as owners of non-irrigated land need only to have lands assessed at \$1,000.

If a district is to be organized having total assessed valuation of from one hundred thousand to twenty million dollars, then those signing the petition as owners of irrigated land need only to have lands assessed at \$1,000.

RECOMMENDATION : That a uniform eligibility requirement for participating in formation of special districts and special district elections in all future special district acts be considered.

FINDING V.

A MORE FLEXIBLE METHOD OF CONSOLIDATING EXISTING DISTRICTS, COUPLED WITH STATUTORY PERMISSION FOR SEVERAL DISTRICTS TO FINANCE, CONSTRUCT AND OPERATE JOINT FACILITIES, MIGHT BE HELPFUL.

The 1955 session of the General Assembly took a long stride forward in helping to solve some special district problems by providing methods for consolidating fire districts and water and sanitation districts. Chapter 198 of the 1955 Session Laws of Colorado provides a method for consolidating existing fire districts with each other, and Chapter 195 of the 1955 Session Laws of Colorado provides a method of consolidating water and sanitation districts as well as proving a dissolution procedure for these districts. Both of these laws provide similar methods of consolidation for their respective types of districts.

The law relating to consolidation of water and sanitation districts limits consolidation to districts of the same type. A water district may only consolidate with another water district, a sanitation district with another sanitation district, and a combined water and sanitation district with another combined district. The reasons for limiting consolidation to districts of the same type may be generally valid, but in some cases it might be advantageous to consolidate an existing water district with an existing sanitation district into a combined district.

Passage of these two laws in 1955 was a recognition by the General Assembly of a growing problem in the metropolitan Denver area particularly. A number of water, sanitation, or water and

sanitation districts were formed when the valuation of each individual district relatively was low, but the services were badly needed. Thus each district could afford to finance only a sewage or water system sufficient for its immediate needs rather than build for future expansion. This is a situation which probably could not have been avoided at the time.

But the number of special districts in the three-county Denver metropolitan area is rapidly growing. An inventory of special districts in the three counties surrounding Denver, compiled by the Denver Planning Office in the first quarter of 1955, indicated 88 such districts. The Legislative Council survey, conducted in July and August of 1955, indicated 95 such district in the tri-county area, and some new ones have been formed since that time. Once separate districts are formed, consolidation into a single entity is a slow process involving elections to consolidate, choosing a new board of directors for the new consolidated district, and arrangement for bond payments between the districts consolidated.

It might be possible to overcome some of the problems involved in consolidation by enactment of a statute permitting districts to finance, and operate a single facility without actual consolidation. For example, if there are two districts operating sewage systems, a statute permitting the two districts to combine for the sole purpose of constructing and operating a larger treatment plant capable of serving the needs of both districts would be helpful. The districts could still operate their own collection systems, retain their own board, and avoid a number of the problems involved in an actual consolidation. This would permit construction of larger, more economically operated facilities at a lower cost to each district.

APPENDIX

- Appendix A - List of Colorado Special Districts
as of September 1, 1955

- Appendix B - Tabulation of Special Districts by Counties
as of September 1, 1955

- Appendix C - Distribution of Special Districts by
Population of District

- Appendix D - Sample of Special District Questionnaire

APPENDIX A

LIST OF COLORADO SPECIAL DISTRICTS AS OF SEPTEMBER 1, 1955

CENETERA

NAME OF DISTRICT	MILL LEVY
Bent-Prowers	.75
Sedgwick	.15
Ovid	.19
Julesburg	.25
West Phillips County	.45
Cedar Hill	.75
Dallas Park	.50
Olathe	1.03
Crawford	1.00
Pea Green	.95
Cortez	1.00
New Elmwood	.45
Collbran	1.00
Pine River	-
Stratton	.36
Vona	.50
Settlement	.25
Seibert	.25
Flagler	1.15
Fairview	.50
Minturn	1.00
Eagle	.35
Cedar Hill (Eagle County)	.80
Cedar Hill (Douglas County)	.50
Hotchkiss	1.00
Eckert	1.00
Crawford	.90
Cedaredge	.90
Cory	1.00
Kit Carson	.48
Fairview	.57
Arapahoe	.49
Bent - Las Animas	.75

DRAINAGE

Rio Grande	.60
Bowen	1. % of each assessed benefit
Grand Junction	2.07
Palisade	1.50
Iliff	1.00
Pioneer	-
Valley View	-

APPENDIX A (continued)

DRAINAGE (continued)

NAME OF DISTRICT	MILL LEVY
Ordway	-
Onley Springs	-
Crowley	-
Numa	-
Carmel	-
Waverly	-

FIRE PROTECTION

Poudre Valley	.50
Hillrose Rural	.50
Allens Park	4.00
Berthoud	1.00
West Adams County	1.16
Evergreen	1.65
Haxtun	.43
Norwood Rural	2.50
Carbondale	-
Elk Creek	3.40
Yuma	.40
Yuma County	-
Fort Lupton	1.00
Galeton	2.00
Johnstown	1.00
Hudson	1.50
Nunn	3.00
Plateville	1.40
Platte Valley	2.25
Windsor-Severance	1.00
Yuma Rural	.40
Otis Rural	1.00
Sedgwick	.40
Ovid	.60
Julesburg	.88
Holyoke	.61
Fairy Dell	.83
Del Norte	1.3707
Rye Rural	3.50
Pueblo Rural	3.50
West Park	2.00
Aspen	1.50
Rocky Ford Rural	.50
La Junta Rural	.98
Wiggins Rural	1.25
Fort Morgan Rural	.30

APPENDIX A (continued)

FIRE PROTECTION (continued)

NAME OF DISTRICT	MILL LEVY
Brush Rural	1.25
Montrose Rural	1.29
Olathe Rural	1.40
-Nucla Rural	2.00
Norwood	-
Craig Rural	1.25
Palisade Rural	1.00
Clifton	1.28
Grand Junction Rural	1.55
East Orchard Mesa	1.00
Peetz	.29
Sterling Rural	.21
Crook	1.66
Wellington	1.00
Loveland	1.70
Stratton	1.50
Flagler	.75
Burlington	.50
Arvada	1.90
Bancroft	2.50
Daniels	2.00
Idledale	5.00
Lakewood-Mountair	2.00
Prospect Valley	3.00
Wheatridge	.80
La Veta	1.50
Grand County #2	1.604
Grand County #1	3.90
Florence	1.00
Canon City	.90
Knobhill	4.60
Ivywild-Cheyenne Canon	1.50
Broadmoor	.75
Littleton	-
Cedaredge Rural	.90
Delta Rural	.65
Hotchkiss Rural	2.00
Paonia Rural	.50
South Arkansas	4.30
Eldorado Springs and Marshall	1.94
Castlewood	5.00
Cherry Hills	3.00
College View	1.60
Cunningham	2.54
Hoffman Heights	1.04
Littleton	1.00
Southeast Weld County	1.25

APPENDIX A (continued)

FIRE PROTECTION (continued)

NAME OF DISTRICT	MILL LEVY 1955
Southeast Adams County	1.00
South Adams County	.50
North Washington	2.65
West Adams City #1	-
South-west Adams City #2	-
South-east Weld City #5	-

GENERAL IMPROVEMENT

North Loveland	3.00
Logantown	-
General Improvement District No. 1	12.90
Brighton	10.00
Westminster	10.00

IRRIGATION

San Luis Valley	1.32
San Luis Valley	.22
San Luis Valley	2.20
Hillrose	.25
Julesburg	2.00
Del Norte	.39
Riverside	1.45
Bijou	1.75
Maybell	80.00
Orchard Mesa	88.00
Palisade	25.00
Mesa County	50.00
North Sterling	1.50
Logan county	.65
Iliff	.45
Orchard City	2.25
Pine River	1.12
Mosca	1.30

RECREATION

Mountair	1.00
Wheatridge	1.00
Daniels	1.00
Lakewood	1.00
Alameda	.50

SANITATION

Keenesburg	2.50
Ault	3.50
Otis	8.00

APPENDIX A (continued)

SANITATION (continued)

NAME OF DISTRICT	MILL LEVY
Center	9.00
Rangely	9.00
East Mesa	6.00
Independent	5.50
North Park Hill	3.00
Minnequa Heights	-
Granada	7.60
Aspen	1.00
Cortez	2.00
Clifton	3.00
Crook	6.99
Estes Park	4.00
Leadville	10.71
Stratton	4.00
Fruitdale	13.00
Highland Park	-
Lakewood	3.80
Northwest Lakewood	2.00
South Lakewood	9.00
West Lakewood	11.00
West Lakewood	11.00
West Sixth Avenue	7.50
Westridge	2.00
Wheatridge	5.50
East Lakewood	6.50
Evergreen	1.00
East Jefferson County	13.00
Arvada	2.00
Granby	5.50
Silt	17.96
Flagler	12.62
New Castle	15.31
Skyway Park	2.18
Knobhill	5.187
Ivywild	3.50
Cheyenne Canon	8.50
Simla	10.70
East Ordway	22.00
Cheyenne	8.40
Louisville	3.05
Lyons	15.00
Walsh	6.00
Aurora	1.55
Altura	10.00
Cottonwood	1.50
Littleton #5	8.68
Littleton #7	6.01
Littleton #8	2.10
Littleton #9	5.00
Littleton #10	10.00
South Englewood #1	7.80

APPENDIX A (continued)

SANITATION (continued)

NAME OF DISTRICT	MILL LEVY
Baker	16.50
South Adams	9.60
South Adams (Bonds only)	4.50
North Washington (Unserved)	1.50
North Washington	8.00
Altura	-

SANITATION AND WATER

Broomfield	25.00
Bow-Mar	4.00
Clear Creek Valley	8.50
Green Mountain	-
Idledale	30.00
Indian Hills	10.00
Pleasant View	-
Alameda	9.00
Arvada Heights	15.00
Grand Lake	15.567
Strassburg	-
Scenic View	-
South Clarkson	20.00
Brookridge Heights	6.00
Byers	11.00
Cherry Creek Gardens	11.00
Cherry Hills Heights	-
Hi-Lin	5.00
Holly Hills	6.00
South Clarkson	20.00
University Place	-
Virginia Village	1.50

WATER

Cedar Crest	12.00
Crest Hill	10.00
Kelton Heights	11.00
Leyden	-
Miller Heights	10.00
Wheatridge	1.00
Skyway	2.60
Elizabeth	-
Wah-Keeney Park	45.00

APPENDIX A (continued)

WATER (continued)

Bone Mesa Domestic	10.00
Vassar	-
South Vallejo	-
Cherry Hills Sub District	-
Cherry - Moor	-
Cherryville Heights	3.80
-Cottonwood	-
Florence Gardens	-
West Cornell	1.50

WATER CONSERVATION

Northern Colorado	.50
Colorado River	.16
San Luis Valley	.40
Middle Park	.50
Boone	17.00
Beulah	20.00
Bristol	18.00
Mancos	1.00
Clifton	.55
Sunset	10.00
La Plata	-
Florida	-
North Fork	.50
Lincoln Park	3.50
North Fork	.40
Southwestern ^{a/}	.10
Southwestern ^{a/}	.16
Southwestern ^{a/}	.14
South West	.15
Southwestern Colorado	.09

FLOOD CONTROL

Holly	8.50
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GENERAL IMPROVEMENT

Brighton	-
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METROPOLITAN

Pleasant View	6.00
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TUNNEL

Moffat Tunnel	1.50
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^{a/} one district but levies vary in each of three counties.

APPENDIX B

TABULATION OF SPECIAL DISTRICTS BY COUNTIES AS OF SEPTEMBER 1, 1955

<u>COUNTY</u>	<u>NO. SPECIAL DISTRICTS</u>
Adams	16
Alamosa	3
Arapahoe	35
Archuleta	1
Baca	1
Bent	1
Boulder	3
Chafee	1
Cheyenne	4
Clear Creek	0
Conejos	INA
Costilla	0
Crowley	6
Custer	0
Delta	12
Dolores	0
Douglas	2
Eagle	3
Elbert	2
El Paso	8
Fremont	3
Garfield	2
Gilpin	0
Grand	4
Gunnison	1
Hinsdale	0
Heurffano	1
Jackson	0
Jefferson	44
Kiowa	0
Kit Carson	11
Lake	1
La Plata	3
Larimer	5
Las Animas	0
Lincoln	0
Logan	9
Mesa	13
Mineral	0
Moffat	2
Montezuma	3

APPENDIX B (continued)

<u>COUNTY</u>	<u>NO. SPECIAL DISTRICTS</u>
Montrose	7
Morgan	5
Otero	2
Ouray	2
Park	0
Phillips	1
Pitkin	2
Prowers	3
Pueblo	9
Rio Blanca	1
Rio Grande	3
Routt	0
Saguache	1
San Juan	0
San Miguel	0
Sedgwick	9
Summitt	0
Teller	0
Washington	4
Weld	18
Washington	4

B. Districts in all or part of more than one county.

20

Total Special Districts

291

APPENDIX C

DISTRIBUTION OF SPECIAL DISTRICTS
BY POPULATION OF DISTRICT ^{a/}

<u>Population Group</u>	<u>No. of Districts</u>	<u>% of Total</u>
Under 100	8	6.0%
100-500	32	24.3%
500-1000	24	18.2%
1000-2000	23	17.4%
2000-5000	21	15.9%
5000-10,000	12	9.1%
Over 10,000	12	9.1%
 	<hr/>	<hr/>
TOTAL	132	100.0%

a/ Estimates of population were asked of persons receiving the special district questionnaire from the legislative council. Population estimates were provided for 132 of the 291 districts and are those of wither the secretaries of the districts, the county assessor and in some cases the county clerk.

SUPPLEMENTAL REPORT TO LEGISLATIVE COUNCIL REPORT
TO THE GENERAL ASSEMBLY ON SPECIAL DISTRICTS

by
REPRESENTATIVE JOHN G. MACKIE

Finding I. Concur in Finding and Recommendation and the Council Report.

Supplemental Findings.

Special districts are created to perform special functions in special areas. Their need in a majority of cases is because the debt limit of a municipality or the limit on increased levies makes it impossible for the municipality to perform the function adequately. So, in many cases, the special district is superimposed upon other taxing agencies, many of which have a taxing limit.

Recommendation. That the special districts should be placed under a limit of levy regulation. This could be a sliding scale or a straight maximum levy, depending upon the type of service to be performed and the capital outlay to be made. Bonding power, bonding procedures, and a maximum interest rate should be established and standardized.

Finding II. Concur in Finding and Recommendation of Council Report,

Finding III. Concur in Finding and Recommendation of Council Report.

Supplemental Findings.

Special districts are quasi-municipal in character. In every instance, they affect the land and land owners included in the district, either by taxing power, regulatory powers, or others. Some of the boards are not elected by the people within the district.

Recommendation. All directors in any special district should be elected by popular vote at special elections in the district.

Finding IV. Concur in Finding and Recommendation of Council Report.

Finding V. Concur in Finding and Recommendation of Council Report.

Finding VI. Supplemental Findings.

Special Districts, such as Fire Protection Districts, are formed to perform a function which requires the establishment of certain rules and regulations. By resolution of the board, these rules and regulations are made, but the board lacks the power to enforce them.

Recommendation. Special district boards should be given the additional police power necessary to enforce the regulations needed to carry out the purpose for which the district was formed.