

PRELIMINARY

COLORADO

Colorado ranks 16th among the states in number of local governments, with 1,928 active as of June 2002.

COUNTY GOVERNMENTS (62)

The entire area of the state is encompassed by county government except for the city and county of Denver, which is a consolidated city-county government. Because Denver operates primarily as a city, it is counted as a municipal government, rather than as a county government, for census purposes. In Colorado counties with county government, the governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (270)

Municipal Governments (270)

Municipal governments in Colorado are the cities and the towns. Cities and towns in Colorado may adopt home-rule charters. Upon voter approval, towns may be reclassified as cities if their population exceeds 2,000. Similarly, upon voter approval, cities may be reclassified as towns if their population falls below 2,000. In addition, some cities still operate under territorial charters granted by the legislature of the former Colorado Territory before 1876.

Township Governments (0)

Colorado has no township governments.

PUBLIC SCHOOL SYSTEMS (182)

School District Governments (182)

The following types of school districts in Colorado are counted as separate governments for census purposes:

- School districts
- Junior college districts

Affiliated junior college districts

Each school district in Colorado is governed by an elected board of education. Colorado school districts may levy ad valorem taxes for school purposes and may issue general obligation bonds after voter approval. Junior college districts may be organized in any area with a grade 12 population of 400 or more and an assessed valuation of \$60 million or more by petition to the State Board for Community Colleges and Occupational Education. An elected board governs each junior college district. These districts may levy ad valorem taxes and issue general obligation bonds with voter approval. As of June 2002, four junior college districts were reported in operation. However, most junior colleges in Colorado have been absorbed into the state system of higher education, and are accordingly not counted as separate governments.

Affiliated junior college districts are created by a petition of at least 500 voters to one or more counties and subsequent approval at referendum. An elected board governs each district. These districts may levy ad valorem taxes and issue debt.

Dependent Public School Systems (0)

Colorado has no dependent public school systems.

Other Educational Activities

The area vocational districts in Colorado are created upon petition of voters to one or more counties, after voter approval. These districts may be administered by a board consisting of the local junior college district board ex officio plus one member from each school district served, or, as an alternative, by the board of a single school district or junior college district. Accordingly, the area vocational districts are classified as joint educational service agencies of the school districts they serve, or as adjuncts of a school district, and are not counted as separate governments. As of June 2002, two area vocational districts were reported in operation.

Boards of cooperative educational services are

classified as joint educational service agencies of the participating school districts, and are not counted as separate governments. These boards may be established by two or more school districts for the purpose of furnishing services if cooperation appears desirable.

The composition of the cooperative board is specified by the agreement forming the board. Revenues consist of appropriations from participating school districts and state and Federal grants. As of June 2002, 19 boards of cooperative educational services were reported in operation.

SPECIAL DISTRICT GOVERNMENTS (1,414)

Colorado statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Airport Authorities

General law provides that combinations of cities, towns, or counties, acting jointly, may establish an airport authority by resolution or ordinance. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing an airport authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five but no more than nine, are determined in the initiating resolution. Airport authorities may fix rentals, charges, and fees, and may issue revenue bonds.

Airport authorities established by a single county are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Ambulance Districts

Under the Special District Act, districts to provide emergency medical services, either directly or under contract, are established by petition of voters to the district court, after public hearing and voter approval. An elected board of directors governs each district. The districts may fix service charges, levy ad

valorem taxes, and, after voter approval, may issue general obligation bonds.

Authorities Established Under Intergovernmental Agreements

These authorities may be established by agreement between any two or more governments for any functions that the participating governments may perform. The composition of the authority governing body is specified in the agreement establishing the authority. The revenue powers of the authority are also spelled out in that agreement. Authorities established under this law may be known by a variety of names.

Cemetery Districts

Cemetery districts encompassing portions of a county are established on petition of property owners in each area concerned by the board of county commissioners. The county commissioners appoint a three-member board of directors to govern the district. This board may levy ad valorem taxes unless the district encompasses the entire county. Cemetery districts that encompass the entire county are financed solely by county appropriations and are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Cherry Creek Basin Water Quality Authority

This authority was formed by 1988 legislation to provide water pollution control in the Cherry Creek basin in Arapahoe and Douglas Counties. A board of directors, each of whom represents a participating government, governs the authority. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments; and issue bonds.

Denver Metropolitan Major League Baseball Stadium District

This district was created by 1989 legislation to finance and construct a major league baseball stadium in the Denver area. A board of seven directors appointed by the Governor governs the district. The district may fix rents, fees, rates, tolls, and charges; may issue revenue bonds, and, upon voter approval, may collect a sales tax.

Drainage Districts

Drainage districts are created by order of the board of county commissioners on petition and after an election in the proposed district, unless the land concerned is unoccupied and an election is therefore unnecessary. An elected board of directors governs each district. The district may levy benefit assessments and may issue bonds after approval of the voters.

Grand Junction Drainage District

This district was established by special act. It is governed by an elected board of directors. The district may levy ad valorem taxes and issue general obligation bonds upon voter approval.

Fire Protection Districts

Under the Special District Act, these districts to provide fire protection and emergency medical and rescue services are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix fees and charges, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

Ground Water Management Districts

These districts are established by the State Ground Water Commission on petition of taxpaying voters after public hearing and local referendum. An elected board of directors governs each district. The district may levy ad valorem taxes and special assessments and, with voter approval, may issue bonds.

Health Service Districts

Under the Special District Act, districts to provide public hospitals, nursing homes, emergency facilities, and other health care facilities are established by the district court on petition of taxpaying voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue revenue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters. In the 1992 Census of Governments these districts were listed as "Hospital Districts." Effective July 1, 1996 all districts created under this law must carry the designation

"health service district," but hospital districts established prior to that date may retain their original name.

Housing Authorities

Both municipal and county housing authorities are authorized by Colorado statutes. An individual county or city may establish a housing authority through resolution of its governing body on petition and after public hearing. The mayor of a city or the county governing body appoints the housing commissioners. The authorities may issue revenue bonds and may fix and collect rentals for the use of their facilities.

Multijurisdictional housing authorities may be formed by a combination of counties, cities, and towns. These authorities are governed by a board of directors whose composition is determined by the contracting governments. The authorities may issue revenue bonds and charge and collect rentals for use of their facilities. Authorities in which the city or county governing body serves as the housing commissioners in an ex officio capacity are not counted as separate governments. See "Subordinate Agencies and Areas," below.

Internal Improvement Districts

Districts to provide irrigation, flood control, or drainage may be established by the district court on petition of the landowners in the proposed district after public hearing and referendum. An elected board of directors governs each district. The district may levy special assessments and issue bonds after voter approval. Some districts of this type are called "flood control districts."

Irrigation Districts

Districts to provide irrigation and drainage facilities are authorized under three laws—the laws of 1905, 1921, and 1935. Legislation enacted in 1963 repealed the 1935 law but provided that any district then in existence could continue to operate under its provisions. Under the 1905 and 1921 laws, irrigation districts are created by the board of county commissioners on petition of landowners in the proposed district after an election. Elected boards of directors govern all three types of districts. The districts formed under the 1905 and 1921 laws may issue revenue bonds with voter approval and may levy

a special acreage assessment, as well as fix and collect charges for their facilities. Districts formed under the 1935 law may fix charges for their facilities and services and may issue revenue bonds, but may not levy taxes.

Library Districts

Library districts may be formed by two or more governments by resolution or by petition to the most populous government in the area to be served. A board appointed by the creating governments governs the districts. The districts may certify the amounts to be contributed by participating governments, and may issue bonds.

Metropolitan library districts may be formed in areas consisting of two or more counties, by petition of voters to each county or city-county to be served, after voter approval, or by resolution of the county commissioners of two or more counties. A board of trustees, two of whom are appointed by the commissioners of each county served, governs the district. Upon voter approval, the district may levy ad valorem taxes and issue bonds. No metropolitan library districts were reported in operation as of June 2002.

Metropolitan Districts

Under the Special District Act, metropolitan districts may provide any two or more of the following services: domestic water, sanitation, fire protection, parks and recreation, public transportation, safety protection, mosquito control, street improvements, and television relay and translator facilities. These districts are created by the district court on petition of taxing voters after public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix fees and charges for services, and issue bonds. Indebtedness in excess of statutory limits, however, must be approved by the voters.

Metropolitan Football Stadium District

This district was created by 1996 legislation to finance and construct a National Football League stadium in the Denver area. The district is governed by a board of nine directors with one each appointed by the governing bodies of the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, one appointed by the city of Denver, two appointed by the Governor, and the

chair of the Denver Metropolitan Major League Baseball Stadium District serving, ex officio. The district may fix rents, fees, rates, tolls, and charges, may issue special obligation bonds, and, upon voter approval, may collect a sales tax.

Metropolitan Library Districts

These districts are now listed under ‘‘Library Districts.’’

Metropolitan Sewage Disposal Districts

General law provides that the governing body of any municipality may enact an ordinance designating the municipalities to be included in a proposed metropolitan sewage disposal district. After the requisite municipalities act to join the proposed district, and after a public hearing, a certificate of incorporation is filed with the division of local government in the state Department of Local Affairs.

The district board of directors is appointed by the executives of participating municipalities with the approval of the governing bodies of those municipalities. Each member municipality is entitled to one member per 25,000 inhabitants or fraction thereof, but not to more than half the membership of the board. These districts may levy ad valorem taxes during the first 5 years of the existence of the district, fix rates for services, and issue revenue and general obligation bonds after voter approval. The Metro Wastewater Reclamation District is the only district operating under this law.

Metropolitan Water Districts

Metropolitan water districts are established to provide water for domestic, irrigation, municipal, and industrial uses, and to produce and sell electric power. The governing body of a municipality or other local government may enact an ordinance or resolution respectively naming municipalities to be included in the proposed district. If more than half of the named municipalities enact a similar ordinance or resolution and certify it to the division of local government in the Department of Local Affairs, the organization is deemed effective after public hearing; only those municipalities passing such an ordinance become a part of the district. A board of directors governs each district; the directors are appointed by the governing

boards of the participating municipalities and the county (if unincorporated area is included), one member for each 25,000 population or fraction thereof. The district board may levy ad valorem taxes, fix rates for the sale of water and electricity, and issue revenue and general obligation bonds after voter approval. There were no metropolitan water districts reported in operation as of June 2002.

Mine Drainage Districts

These districts are established by the district court on petition of mine owners and after a hearing. A board of supervisors elected by the mine owners governs each district. The board may levy taxes upon all mining claims in the district, may fix and collect charges for services, and may issue bonds.

Miffed Tunnel Improvement District

This district was created by a special law of 1922 to build and manage the Miffed Tunnel, a railroad and water tunnel through the Continental Divide. The Miffed Tunnel Commission, locally elected, governs the district. The Commission may issue revenue bonds, collect charges for use of the tunnel, and levy special benefit assessments. A 1996 special act of the legislature calls for the transfer of responsibility for the operations and maintenance of the tunnel to the state Department of Local Affairs on or before February 1, 1998.

Park and Recreation Districts

Under the Special District Act, districts to provide parks and recreational facilities or television relay and translator facilities are established by the district court on petition of taxpaying voters, after a hearing and voter approval. An elected board of directors governs each district. The districts may fix fees and charges for services and issue revenue bonds. However, indebtedness in excess of statutory limits must be approved by the voters. County park and recreation districts established by resolution of county governments are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Power Authorities

These authorities are established by contractual agreement between any combination of

municipalities that own and operate electric power systems. A board of directors governs each authority; the number and the method of appointment of directors are specified in the contract. Power authorities may fix and collect fees, rates, and charges, and may issue revenue bonds.

Public Highway Authorities

Authorities to finance beltway in metropolitan areas may be established by contract between two or more county or municipal governments. A board of directors, including one or more appointed by each participating government, plus one or more appointed by the Governor, governs each authority. The authority may fix fees, tolls, rates, and charges for use of its highways, may issue revenue and limited obligation bonds, and may, after voter approval, impose highway expansion fees, motor vehicle registration fees, sales tax levies, payroll taxes, and business or occupation taxes.

Pueblo Depot Activity Development Authority

This authority was established by a special act to manage the area encompassed by a former United States Military base. It is governed by a seven member board of directors appointed by both the city and county of Pueblo. The authority may fix fees and charges for its services and facilities and may issue revenue bonds.

Rail Districts

Districts to preserve rail freight service are established by petition of voters to the county commissioners of the most populous county to be served, after hearing and voter approval. An elected board of directors governs each district. The districts may fix fees, rates, tolls, and charges, levy ad valorem taxes, and, upon voter approval, may issue bonds. No rail districts were reported in operation as of June 2002.

Regional Service Authorities

These authorities are established by the district court following petition of voters or by resolution of a majority of the municipal and county governing bodies in the proposed area, and after hearing and referendum. Regional service authorities may provide one or more of the following services: water collection, treatment,

and distribution; drainage and flood control; sewage collection, treatment, and disposal; parks and recreation; transportation; solid waste collection and disposal; libraries; fire protection; health and medical care facilities; cultural facilities; housing; weed and pest control; management services for local governments; local gas or electric services; jails and rehabilitation; and soil preservation. An elected board of directors governs each authority. The authorities may fix and collect rates and charges, levy taxes and special assessments, and issue revenue and general obligation bonds upon voter approval. Special taxing districts and local improvement districts established within a regional service authority are classified as dependent agencies of the authority, and are not counted as separate governments. No regional service authorities were reported in operation as of June 2002.

Regional Transportation District (Denver)

This district was authorized by a 1969 law. It operates the transit system in Denver and surrounding counties. It is governed by a 15-member board of directors, elected by director districts. The district receives revenue from charges for services and facilities, sales and ad valorem tax levies, and grants. The board may issue revenue and general obligation bonds after voter approval.

Rural Transportation Authorities

Authorities to construct, maintain, and operate rural transportation projects, including highway, rail, airport, and bus transportation may be established by combinations of cities, towns, or counties, acting jointly, may establish a rural transportation authority by resolution or ordinance, and voter approval. Additionally, the General Assembly may authorize the Governor, on behalf of the state, to join with local governments in establishing a rural transportation authority. Each authority is administered by a board of commissioners appointed by the governing bodies of the sponsoring governments and the Governor with the approval of the Senate, if the state is a member of the authority. The number and apportionment of board members, of whom there must be at least five, are determined in the initiating resolution. These authorities must be located outside of the area of the Regional Transportation District. An authority may fix and collect fees, charges, and

tolls, may impose a sales and use tax, may impose motor vehicle registration fees, and may issue revenue bonds.

Local improvement districts may be established by rural transportation authorities. These districts are governed by the authority board, and are not counted as separate governments. Scientific and Cultural Facilities Districts

Districts to preserve and develop scientific and cultural facilities are established upon petition to, or resolution of, the county commissioners of a county. A board of directors, appointed by the commissioners of the county or counties represented, governs each district. Upon voter approval, the district may levy a sales tax. The Denver Scientific and Cultural Facilities District was created under this law.

Soil Conservation Districts

These districts are established on order of the State Soil Conservation Board on petition and after hearing and referendum in the area to be served. An elected board of supervisors governs each district. The districts may levy benefit assessments and ad valorem taxes after voter approval, may accept state or Federal grants, and may borrow money.

Tunnel Districts

Under the Special District Act, tunnel districts to provide road, railroad, or pipeline tunnels may be formed by the district court on petition of taxing voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, fix tolls and other charges, and may issue bonds. No tunnel districts were reported in operation as of June 2002.

Urban Drainage and Flood Control District (Denver)

This district, which serves Denver and the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, was authorized by a 1969 special act. A 15-member board of directors governs the district, with three members appointed by the Denver City-County Council, one director each appointed by the respective boards of county commissioners, one director from each of the counties of Adams, Arapahoe, Boulder, and

Jefferson appointed by the Governor, the mayor or deputy mayor of Denver ex officio, and the mayor pro tempore of any other city in the district with a population greater than 100,000. The district board may fix and collect rates and charges, and levy benefit assessments and ad valorem taxes. The board may also revenue and general obligation bonds, but general obligation bonds require voter approval. Improvement districts and sewer districts that may be established within the urban district are classified as dependent activities of the district, and are not counted as separate governments.

Water Authorities

These authorities to develop water resources are established by contractual agreement between any combination of municipal or special district governments. A board of directors, whose number, manner of selection, and term of office are specified in the contract, governs each authority. Water authorities may fix rates, fees, and charges, and may issue revenue bonds.

The Fountain Valley Authority was created by contract between the U.S. Department of the Interior and the South East Colorado Conservancy District to provide domestic water distribution to Colorado Springs and other localities. The authority board of directors is appointed from the participating governments. The authority may charge user fees and issue revenue bonds.

Water Conservancy and Conservation Districts

Conservancy districts are established to prevent floods, regulate and divert stream channels and flows, build reservoirs, levees, and dams, and fill in lands. These districts are formed by order of the district court on petition of landowners, a private corporation, a public corporation, or the governing body of a city within the area of the proposed district and after a public hearing. A board of directors appointed by the district court governs each district. The district may ad valorem taxes and special benefit assessments and may issue bonds.

Water conservancy districts are formed on order of the district court on petition of landowners in the proposed district and after a public hearing. A board of directors governs each district; the directors are appointed by the district court or

are elected. These districts may issue revenue and general obligation bonds and may finance their operations by fixing rates and levying ad valorem taxes and special assessments. Three conservation districts have been established by special acts to provide irrigation water:

The Southwestern Water Conservation District is governed by a board of directors, with one member from each county included in the district, selected by the board of county commissioners. The district may levy ad valorem taxes and special assessments after hearing, and may issue revenue bonds.

The Rio Grande Water Conservation District was established under a 1967 law after referendum. It is administered by a board of directors composed of two members from each of the counties of Alamos, Coinages, Rio Grande, and Sedgewick, and one member from Mineral County, appointed by the respective boards of county commissioners. The district board may levy ad valorem taxes and special assessments, and may issue revenue and general obligation bonds.

The Colorado River Conservation District is governed by a board of directors appointed by the board of county commissioners of each county represented in the district. The district may levy ad valorem taxes and special assessments and issue revenue and general obligation bonds. This district may provide hydroelectric power in addition to irrigation water.

Subdistricts of the various water conservancy and water conservation districts above are authorized. However, these subdistricts have no governing bodies separate from those of the district creating them and are not counted as separate governments. The Fountain Valley Authority is now listed under "Water Authorities," above.

Water and Sanitation Districts

Sanitation districts to provide storm or sanitary sewerage and drainage are formed, under the Special District Act, by a district court on petition of resident voters after voter approval. An elected board of directors governs each district. The districts may charge fees, issue revenue bonds, and levy ad valorem taxes. Bond issues must be approved by the voters. Water districts to provide water supply are established,

under the Special District Act, by the district court by petition of resident voters, after voter approval. An elected board of directors governs each district. The districts may levy special assessments, charge fees for services, and issue revenue bonds. Bond issues must be approved by the voters. Combined water and sanitation districts to supply both water and sanitation services are created, under the Special District Act, by the district court on petition of voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes, collect charges for services, and issue bonds. Bond issues in excess of statutory limits must be approved by the voters.

Three Lakes Water and Sanitation District was authorized by 1971 special legislation. An elected board of directors governs the district. The district may fix rates and charges, levy ad valorem taxes, and issue revenue and general obligation bonds. However, general obligation debt in excess of \$25,000 or 1 percent of the assessed valuation of the district must be approved by the voters.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Colorado that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the territory of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (*) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county, and for which a tax may be levied against assessed value of property in the area served.

Colorado Housing and Finance Authority (state). This authority was created by a 1973 law to provide funds to develop housing for low and moderate income families. It is governed by a board of directors comprised of the State Auditor, a member of the general assembly, an executive director of a principal department, and eight persons appointed by the Governor. The authority may issue revenue bonds, and may accept grants and aid from the Federal government and other agencies.

Colorado Student Obligation Bond Authority (state). This authority was created by act of the general assembly in 1979 to make student loan credit available to institutions of higher education. A board of nine directors, appointed by the Governor, governs the authority. The authority may fix fees and charges in connection with student obligations, and may issue revenue bonds.

Urban renewal authorities (municipal). A municipality may establish an urban renewal authority by resolution, after petition and hearing, to provide for urban renewal and development. Each authority is administered by a board of commissioners appointed by the mayor, subject to approval of the local governing body. It may issue revenue bonds and accept grants or aid from the Federal government and other sources.

Other examples include:

State

Colorado Agricultural Development Authority
Colorado Baseball Commission
Colorado Beef Council Authority
Colorado Compensation Insurance Authority
Colorado Health Facilities Authority
Colorado Postsecondary Educational Facilities Authority
Colorado Sheep and Wool Authority
Colorado State Fair Authority
Colorado Travel and Tourism Authority
Colorado Water Resources and Power Development Authority
Geothermal management districts
Great Outdoors Colorado Trust Fund
Miffed Tunnel Improvement District
Motion Picture and Television Advisory Commission
Sheep inspection districts

University of Colorado Hospital Authority
Water Quality Control Commission (in State
Department
of Health)

County

Airport authorities (single county)
Arapahoe County Building Finance Corporation
Building authorities (county)
Cemetery districts encompassing an entire
county
County libraries
* County park and recreation districts in
unincorporated
areas
County road districts
County water and sanitation systems
* Disposal districts
Emergency telephone service authorities
(county)
Housing authorities with ex officio boards
Joint libraries
* Law enforcement authorities
Local improvement districts (established by the
county)
* Pest control districts
* Public improvement districts (established by
the county)
Recreational facilities districts

* Special taxing districts in home-rule counties
Underground conversion of utilities districts

Municipal

Building authorities (municipal)
Business improvement districts
City water boards
Denver Capital Leasing Corporation
Denver Health and Hospitals Authority
Downtown development authorities (municipal)
Emergency telephone service authorities
(municipal)
General improvement districts
Housing authorities with ex officio boards
Joint libraries
Municipal energy finance authorities
Municipal libraries
Recreational facilities districts
Special improvement districts (includes sewer
and
storm sewer districts)
Underground conversion of utilities districts
Veterans' housing authorities
Waterworks in cities and towns
Zoning districts

Colorado laws also provide for various types of
local areas for election purposes and
administration of justice.