

COLORADO

Colorado ranks 15th among the states in number of local governments, with 2,416 as of October 2007.

COUNTY GOVERNMENTS (62)

The entire area of the state is encompassed by county government except for the city and county of Denver and the city and county of Broomfield, which are consolidated city-county governments. Because Denver and Broomfield operate primarily as cities, they are counted as municipal governments, rather than as county governments, for census purposes. The city and county of Denver was created separate from Arapahoe County in 1902 by constitutional amendment. The city and county of Broomfield, a preexisting municipal corporation and home-rule city, was created separate from the counties of Adams, Boulder, Jefferson, and Weld effective November 15, 2001, also by constitutional amendment. In Colorado counties, with the exception of Denver and Broomfield, 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 having a minimum population of 2,000 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 (180)

School District Governments (180)

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 county clerk and recorder of the county if in a single county or to the secretary of state if in two or more counties, after voter approval. 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 October 2007, one junior college district was reported in operation. 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 by 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. 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 October 2007, 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 October 2007, 21 boards of cooperative educational services were reported in operation.

School district libraries serving the public were created prior to July 1, 1979. A board of trustees appointed by the school district governs these libraries. They are funded through a voter-approved property tax. School district libraries are classified as subordinate agencies of the school districts they serve and are not counted as separate governments. As of October 2007, four school district libraries were reported.

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. 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 government 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 the district court, following prior municipal or county governing body(bodies) approval by resolution of the service plan, and on petition of taxpaying voters to the district court and after public hearing and voter approval. An elected board of directors governs each district. The districts may fix fees and charges, levy ad valorem taxes, and issue both revenue and, subject to voter approval, 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 the 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 to 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.

Cemetery districts that encompass the entire county and are also financed solely by county appropriations 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 representing participating governments plus seven members appointed by the Governor governs the authority. The authority may fix rates, tolls, fees, and charges, levy ad valorem taxes and special assessments, and issue bonds.

Conservation Districts

These districts are established on order of the state 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.

Denver Scientific and Cultural Facilities District

Created by special act and authorized by referendum in 1988, this district provides funding for scientific and cultural organizations within an area that includes all of the counties of Adams, Arapahoe, Boulder, and Jefferson; the city and county of Broomfield and the city and county of Denver; and most of Douglas County. The district is governed by an appointed 11-member board of directors representing each of the member governments plus four members appointed by the Governor. Subject to voter approval, the district may levy a uniform sales and use tax throughout the district, with subsequent approvals required for continued taxing authority. Following petition

to the Douglas County board of county commissioners and referendum, district boundaries may be expanded within Douglas County.

Drainage Districts²

Drainage districts are created by order of the board of county commissioners on petition, after a hearing and 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.

The Grand Valley Drainage District was established by a 1923 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, following approval of the service plan by jurisdictions within which the district will be partially or entirely contained, 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 with voter approval issue bonds.

Forest Improvement Districts

Districts for the protection of communities from wildfires and to improve the condition of forests in the district are established by resolution or ordinance of the governing body of one or more municipalities or counties and approval of the voters. An appointed board of directors represents each county and municipality within the district plus one director each appointed by the following: the state forest service, an environmental organization, a conservation district within the district, a water conservancy district within the district, and a federal land

management agency. Districts may levy a uniform sales tax throughout the district and may issue bonds.

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 Assurance Districts

Under the Special District Act, districts to provide for health care services to residents of the district and to family members of such residents are established by the district court, following prior issuance of a license or certificate of compliance by the state department of public health and environment followed by petition of taxpaying voters and subsequent voter approval. The court hearing is not required for these districts. Districts may include all or part of one or more municipalities or counties and may include noncontiguous areas. An elected board of directors governs each district. The districts may fix fees and charges, levy ad valorem taxes, and with voter approval may levy a uniform sales tax throughout the district and levy and collect tax in excess of constitutional limitations. Districts may issue both revenue and, subject to voter approval, general obligation bonds. Health assurance districts created under 2007 amendments operate under most provisions of the Special District Act. These districts require local governing body approval of service plans instead of state licencing or certification followed by petition of taxpaying voters and subsequent voter approval. The court hearing is not required. Districts include all of one or more municipalities, counties, or other existing taxing entities. Districts may fix fees and charges and are authorized with voter approval to levy a uniform sales tax throughout the district and ad valorem taxes. Districts may issue both revenue and, subject to voter approval, general obligation 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, following prior issuance of a license or certificate of compliance by the state department of public health and environment, followed by petition of taxpaying voters and after voter approval. Districts may include all or part of one or more municipalities or counties and may include noncontiguous areas. 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 both revenue and, subject to approval, general obligation bonds.

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 a public hearing. Housing commissioners are appointed as specified in the creating or amending resolution. 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 and general obligation bonds and charge and collect rentals for use of their facilities. With contractual agreement, multijurisdictional housing authorities may levy taxes or development impact fees.

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, of 1921, and of 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 Districts¹

Library districts may be formed by one or more governments by resolution or ordinance of each or by petition of 100 registered electors residing in the service area. A board of trustees appointed by the creating governments governs the districts. Districts may levy ad valorem taxes and may issue general obligation bonds, both of which are subject to voter approval.

Library capital facilities districts may be created by resolution of a library district board of trustees within the geographic boundaries of a library district for the purpose of acquiring, financing, constructing, operating, and

maintaining library capital facilities. The library district board of trustees serves ex officio as the governing body. These districts may levy ad valorem taxes and issue bonds, subject to voter approval. These districts are not counted as separate governments but as dependent activities of the creating library districts.

Regional library authorities may be created by any combination of two or more governmental units through their governing bodies by contract with or among each other. The resolution or ordinance of each member government shall specify the authority governance and expected sources of revenue. Authorities may levy a sales or use tax, or both, and an ad valorem tax and may issue revenue and general obligation bonds, all of which are subject to voter approval.

School district libraries are discussed under "Other Educational Activities above."

Mental Health Care Service Districts

Districts to provide, directly or indirectly, mental health care services to residents of the district and to family members of such residents are authorized under 2005 amendments to the Special District Act. Districts are established by the district court after approval of the service plan by member local governments and following petition by voters and subsequent public hearing and election. Districts include all of the territory of one or more municipalities or counties. An elected board of directors governs such districts. Districts are authorized to fix and collect fees and charges, to levy and collect a uniform sales tax throughout the district, and to issue both revenue bonds, and with voter approval, general obligation bonds.

Metropolitan Districts

Under the Special District Act, metropolitan districts may provide any two or more of the following services: domestic water, sanitation, solid waste collection and disposal, 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 after approval of service plans by local governing bodies which is then followed by petition of taxpaying voters, public hearing, and voter approval. Districts may include all or part of one or more municipalities or counties and may include noncontiguous areas. 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 both revenue and, subject to voter approval, general obligation bonds.

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 and upon voter approval, may issue special obligation bonds and collect a sales tax.

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 organization is deemed effective upon certification by the division of local government; only those municipalities passing such an ordinance become a part of the district. The district board of directors is appointed by the executives of participating municipalities with the approval of the governing bodies of those municipalities. Apportionment of board members is based on various population criteria. These districts may

levy ad valorem taxes during the first five years of the existence of the district, fix rates and charges for services, and issue revenue and general obligation bonds after voter approval. The Metropolitan Wastewater Reclamation District and the Lower Fountain Metropolitan Sewage Disposal District are the only districts 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 upon certification by the division of local government; 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 fiscal year 2007.

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. As of October 2007, no districts of this type were reported.

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 following approval of the service plan by jurisdictions within which the district will be partially or entirely contained, and on petition of taxpaying voters with subsequent hearing and voter approval. A district may be entirely or partially located within one or more municipalities or counties. An elected board of directors governs each district. The districts may fix fees and charges for services, levy ad valorem taxes and special assessments, and issue both revenue and, subject to voter approval, general obligation bonds.

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. Power authorities are authorized to develop electric energy resources and to produce or transmit electric energy to member cities and towns or, under contract, to other cities and towns within or outside the state. 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 beltways in metropolitan areas may be established by contract between two or more county or municipal governments. The state, with approval of the Governor, may be a party to the contract. A board of directors includes at least one elected official from each member county or municipality, and if the state government is a party, at least one director

appointed by the Governor with consent of the senate. The authority may fix fees, tolls, rates, and charges for use of its highways, may issue revenue bonds, impose highway expansion fees on building permits issued within authority boundaries, and may after voter approval, impose motor vehicle registration fees.

Local improvement districts may be created by public highway authorities. These districts are governed by the authority board, and are not counted as separate governments.

Pueblo Depot Activity Development Authority

This authority was established by a special act to plan and implement development and redevelopment and 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, rents, 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 October 2007.

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. The service area, except in the Denver metropolitan area, includes one or more entire counties. 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 including hospitals, nursing homes, and ambulance service; cultural facilities including museums, zoos, art galleries, and theaters; housing; weed and pest control; management services for local governments; local gas or electric services including heating and cooling from alternative energy sources; jails and rehabilitation; and land 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. The Ouray County Regional Service Authority was the only regional service authority reported in operation in October 2007.

Regional Transportation Authorities³

Any combination of two or more municipalities and/or counties, by contract and subject to public hearings and voter approval, may create a regional transportation authority. The state government, if approved by the Governor, may join the contract. Authorities are authorized to finance, construct, operate, or maintain regional transportation systems that are compatible with established state and local transportation plans for the conveyance of people or goods that include automobile, truck, bus, rail, air, or gondola projects. The board of directors is comprised of elected officials of each member government plus one or more directors appointed by the Governor, if the state is a party to the contract. An authority may fix and collect fees, charges, and tolls; may impose a sales and use tax; may impose motor vehicle registration fees; may impose a tax on overnight rooms or accommodations; and may issue revenue bonds. Actions³ to establish or increase any tax and to issue bonds are subject to voter approval.

Local improvement districts may be established by regional transportation authorities within its boundaries upon petition of owners of the property that will bear a majority of the proposed assessments and another from members of the registered electorate. These districts are governed by the authority board and are not counted as separate governments.

Regional Transportation District (Denver)

This district, authorized by a 1969 law, operates the transit system in Denver and surrounding counties. It is governed by an elected board. The district receives revenue from charges for services and facilities; ad valorem tax levies, and, with voter approval, sales tax levies; and grants. The board may issue revenue bonds.

Tunnel Districts

Under the Special District Act, tunnel districts to provide road, railroad, or pipeline tunnels may be formed by the district court, following prior municipal or county approval by resolution of the service plan, and on petition of taxpaying voters after a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, fix tolls and other charges, and may issue both revenue and, subject to voter approval, general obligation bonds. No tunnel districts were reported in operation as of October 2007.

Urban Drainage and Flood Control District (Denver)

This district, which serves the city and county of Denver; the city and county of Broomfield; and the counties of Adams, Arapahoe, Boulder, Douglas, and Jefferson, was authorized by a 1969 special act. An appointed board of directors comprised of local officials of member cities and counties governs the district. The district board may fix and collect rates and charges and levy benefit assessments and ad valorem taxes. The board may also issue 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 municipalities, special districts, or other political subdivisions authorized to own and operate water systems or facilities or drainage facilities. 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 Districts

Water conservancy districts are formed by order of the district court on petition of landowners or electors in the proposed district and after a public hearing. Districts are formed for the purpose of providing for an adequate water supply for domestic, industrial, and agricultural purposes. A board of directors governs each district; the directors are appointed by the district court or are elected. These districts may issue revenue and, with voter approval, general obligation bonds and may finance their operations by fixing rates and levying ad valorem taxes and special assessments.

Four 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 both revenue, and subject to voter approval, general obligation 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 Alamosa, Conejos, Rio Grande, and Saguache, and one member from Mineral County, appointed by the respective boards of county commissioners. The district board may fix and collect rents, assess annual charges or user fees, levy ad valorem taxes and special assessments, and may issue revenue 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.

The Republican River Water Conservation District was created in 2004 for the conservation, use, and development of the water resources of the Republican River, its tributaries, and that portion of the Ogallala aquifer underlying the district and to assist the state to carry out the state's duty to comply with the Republican River Compact. The district includes all of Phillips and Yuma counties and those portions of Kit Carson, Lincoln, Logan, Sedgwick, and Washington counties within the Republican River basin. The 15-member board of directors, all of whom are resident property owners of the district, is appointed by each of the seven boards of county commissioners, by each of the seven ground water management districts, plus one director by the Colorado Ground Water Commission from the commission membership. The district may impose a user fee for the diversion of water; establish an

annual levy for the use of water; require payment of rental charges, service charges or other charges by political subdivision or persons; levy ad valorem taxes; with voter approval, impose a uniform sales and use tax throughout the district; and may issue revenue bonds and, with voter approval, general obligation bonds.

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.

Water and Sanitation Districts⁴

Sanitation districts to provide storm or sanitary sewerage or both and flood and surface drainage are formed, under the Special District Act, by a district court following prior approval of service plans by the governing bodies of participating jurisdictions, and on petition of voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may charge fees, levy ad valorem taxes, and issue both revenue, and with voter approval, general obligation bonds. Water districts to provide water supply are established, under the Special District Act, by the district court following prior approval of service plans by the governing bodies of participating jurisdictions and on petition of resident voters followed by a public hearing and voter approval. An elected board of directors governs each district. The districts may levy ad valorem taxes and special assessments, charge fees for services, and issue both revenue and, with voter approval, general obligation bonds. Combined water and sanitation districts to supply both water and sanitation services are created, under the Special District Act, by the district court following prior approval of service plans by the governing bodies of participating jurisdictions, and on petition of voters followed by 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 both revenue and, with voter approval, general obligation bonds.

Upon resolution of the board of a water or sanitation district, subject to public hearing and voter approval, either type of district may convert to a water and sanitation district. In similar fashion, a water and sanitation district may convert to a metropolitan district..

SUBORDINATE AGENCIES AND AREAS⁷

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 composed of the state auditor, a member of the general assembly, an executive director of a principal state 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.

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:

State⁶

Colorado Agricultural Development Authority
Colorado Beef Council Authority
Colorado Educational and Cultural Facilities Authority
Colorado Health Facilities Authority
Colorado Sheep and Wool Authority
Colorado State Fair Authority
Colorado Water Resources and Power Development Authority
CoverColorado
Denver Metropolitan Major League Baseball Stadium District
Geothermal management districts
Great Outdoors Colorado Trust Fund
Pet Overpopulation Authority
Pinnacle Assurance
Sheep inspection districts
Statewide Internet Portal Authority
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 (911 authorities) (county)
Housing authorities with ex officio boards
Joint libraries
*Law enforcement authorities

Local improvement districts (established by the county)

Local marketing districts

*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

Municipal⁵

Building authorities (municipal)
Business improvement districts
City water boards
Denver Convention Center Hotel Authority
Denver Health and Hospital Authority
Downtown development authorities (municipal)
Emergency telephone service authorities (911 authorities)
General improvement districts
Housing authorities with ex officio boards
Joint libraries
Local marketing districts
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.

1 Metropolitan library districts were repealed effective August 15, 2003.

2 Effective January 1, 2008, the name of the prior Grand Junction Drainage District reverted to the original Grand Valley Drainage District name.

3 Regional transportation authorities were previously known as rural transportation authorities. The original rural transportation authorities law authorized combinations of counties and municipalities in all areas of the state, except areas in the Denver metropolitan

region that are included within the boundaries of the regional transportation district, to create rural transportation systems. A 2005 amendment eliminated the exclusion and changed the name to regional transportation authorities.

4 Three Lakes Water and Sanitation District, authorized by special legislation in 1971, since May 1997 has operated under the Special District Act.

5 The Denver Capital Leasing Corporation is no longer considered a component unit of the

city and county of Denver. The corporation previously issued certificates of participation exclusively for the city and county of Denver.

6 The Colorado Intermountain Fixed Guideway Authority was repealed effective January 1, 2004.

7 The Colorado Student Obligation Bond Authority was transferred to the Colorado Department of Higher Education effective May 26, 2000 where it became a division of the department. Effective July 1, 2004, the name was changed to "collegeinvest."