

6. SPECIAL TAXING DISTRICTS

What are special taxing districts?

The special taxing district is another form of local government in Pima County. Special taxing districts are also called special purpose districts, single purpose districts, improvement or special assessment districts.

These are independent governments authorized by the state through the county or municipalities to tax and spend on a specific service for a designated geographical area. Their area of jurisdiction is typically smaller than the existing municipal or county boundary areas, but is sometime coterminous with the county boundaries or is regional and crosses county boundaries. Special taxing districts are common in unincorporated areas that want more municipal services than the county provides, such as firefighting. These public authorities are the fastest growing sector of government nationwide as well as in Pima County. The most familiar are school districts.

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How are districts formed?

The process of formation differs for different types of single purpose districts. State statutes specify the procedure for forming a district. Generally the procedure involves approval by the county and a ballot referendum by those citizens who will be affected by the new district.

What is the reason for having special taxing districts?

Special districts conventionally are formed in unincorporated rural or suburban areas to obtain specific urban services without having to create a city government or be annexed by a city. School districts are formed, like other single function districts so that a separate set of leaders can devote more attention to a particularly complex area or problem. Increasingly, regional districts are formed to handle problems that overlap city and county boundaries, such as transportation or environmental pollution. And districts are being formed within cities or towns to benefit from dedicated taxes or more flexible financial arrangements. Some districts form to allow citizens more control over a specific function than a unit of general government affords.

Types of special taxing districts

Arizona Revised Statutes authorize the formation of many different types of special districts including districts to provide schools, fire protection, water, pollution control or sewage disposal, flood control, libraries, health services, and street lighting or other community improvements. Each type must adhere to the applicable state statutory provisions.

Governing boards of districts

Special districts usually have governing boards appointed by officials of other governments or elected by the residents of the district. District boards are nonpartisan. In some cases, the county board of supervisors or a city council may function as a district board, or supervisors or council members may serve on boards. District boards are held accountable by periodic election of board directors and through reporting and review requirements of the county or state.

Taxing and bonding authority

Districts generally are funded by property taxes which since the county acts as the tax assessor and collector for all local governments, appear on your county tax bill. Bonding must be approved by the voters in an election.

Special taxing districts in Pima County

The number of special districts have increased rapidly in recent years. The growth of special taxing districts in Pima County reflects the rural nature of the county with very little of its geographical area incorporated. These unincorporated areas form special districts to deliver needed municipal services such as water, sewage services, street lighting, roads and/or fire protection. Incorporated areas can form special taxing districts to create special improvement districts or provide special services.

School Districts are addressed in a separate chapter.

Fire districts raise funds and operate firefighting services for unincorporated areas. Six districts contract with a private company, Rural/Metro, for fire protection and emergency medical services. The remainder operate their own full-time fire services.

Flood control districts

In 1978, after major floods, the Arizona Legislature passed legislation mandating all Arizona counties establish flood control districts to address flood planning and prevention measures. The district in Pima covers the entire county and has as its board the County Board of Supervisors. It has major structural flood control facilities, flood-prone land acquisition program, and flood plains management. It also operates a flood ALERT system.

Other districts include:

- Water districts,
- Health districts,
- Transportation district,
- Library district,
- Wastewater management district,
 - Stadium district and
- Irrigation districts.

Special improvement districts

<https://webcms.pima.gov/government/improvementdistricts/>

The most numerous of special taxing districts are special improvement districts. They can be formed by property owners to improve or enhance their neighborhoods, such as improvements to pavement and sidewalks, curbs and gutters, public safety, fire protection, refuse collection, street cleaning, and landscape maintenance in public areas. Improvement districts may be formed if a petition for the formation of the district is presented to the governing body of the jurisdiction in which such area is located.

