

CALIFORNIA SPECIAL DISTRICTS ASSOCIATION

SPECIAL DISTRICT LAWS REFERENCE GUIDE



A California Special Districts Association Publication ©2020



In this Guide, you will find summaries of significant laws such as the Brown Act, Public Records Act, Political Reform Act, and the California Environmental Quality Act, among others.



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Introduction

The California Special Districts Association (CSDA) is pleased to offer this Guide as a resource for special district board members, staff, and the general public regarding the various laws that are broadly applicable to independent special districts in California. For over 50 years, CSDA has strived to promote the good governance of special districts as well as the improved delivery of essential local services to millions of Californians. This Reference Guide was created to complement that mission.

While each special district in California is unique in the specific manner in which it is governed and operates, all special districts are required to follow certain state and federal statutes and constitutional provisions. Accordingly, the Reference Guide includes sections on governance powers, revenues and operations, transparency, elections, and more. Each subject area includes a description of the issue with its associated statutes or constitutional provisions tagged underneath, followed by a short summary. ***Unless otherwise noted, the provisions discussed in this guide apply to special districts regardless of the district service type*** (e.g. fire protection, water, sewer and sanitation, parks and recreation, healthcare, etc.)

Throughout the Reference Guide you will find summaries of significant laws such as the Brown Act, Public Records Act, Political Reform Act, California Environmental Quality Act, Proposition 218 and the California Voting Rights Act, among others. These laws play an integral role in how independent

special districts serve their constituents, and it is important to know where these laws live and how they impact local governance. “Independent special district,” as defined by Government Code § 56044, “includes any special district having a legislative body all of whose members are elected by registered voters or landowners within the district, or whose members are appointed to fixed terms.” In addition to the principal acts of all independent special district service types, this guide also lists the special acts providing statutory authorization for 141 dependent and independent districts created for specific purposes separate from the standard special district principal acts. These “special act” districts were initiated by legislation, as opposed to a vote of the people, and were created to meet a specific need in an area that cannot be met by the traditional special district formation process.

CSDA is proud to continue supporting special districts in California as they strive to deliver essential quality of life services to their communities.



Disclaimer

This publication is provided for general information only and is not offered or intended as legal advice. Readers should seek the advice of an attorney when confronted with legal issues and attorneys should perform an independent evaluation of the issues raised in these materials.

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Tips on Using the Reference Guide

The tips and best practices below are offered to make this guide as useful as possible, and to help you quickly find the information you are looking for:

1. Just the Basics.

This guide is not like a book you sit down and read (unless you are in dire need of reading material). Rather, it is offered as a quick reference guide to provide broad outlines of laws pertaining to special districts, and to inform the reader on an area of law or subject matter they may need to explore further.

2. Additional Resources May Be Necessary.

The guide is not a “catch-all” resource for all laws governing every specific type of special district. Other important subjects are not covered because of their complexity such as human resources and personnel laws, or emergency preparedness procedures. Instead, CSDA hopes to provide the reader with broad insight on the most relevant laws that apply to all special districts, thereby permitting the reader to seek additional information on specific matters.

You can look up the full text of the California statutes and constitutional provisions referenced in the guide at: www.leginfo.legislature.ca.gov.

3. Know Your Enabling Act.

If you are a special district board member or staff member, you should familiarize yourself with your special district enabling act. The enabling act will provide you with specific information regarding your district service type including the district’s powers and functions, elections, and board member duties. Some special districts are authorized (or “enabled”) by principal act statute, others are authorized by a special act of the state legislature. You can find principal acts by service type on page 26, and special acts on page 32.

4. Local Policies Are Important Too.

Along with familiarizing yourself with the district’s enabling act, you should also get up to speed on any bylaws, policies, or ordinances adopted by your district. Those items, which are unique to each special district, are not covered in this Reference Guide but are critical to how every district operates.

5. For A Deeper Dive...

The following page has an additional list of resources published by CSDA with in-depth information on important laws covered in this guide. These additional resources are intended to provide members with an extensive knowledge base on a variety of issues affecting special districts.

6. Visit Us Online.

If you are unable to find what you are looking for in this guide, visit csda.net and post your question in CSDA’s Open Forum online community. The Open Forum is a helpful place to ask special district peers and other colleagues for best practices, suggestions, or any other information you may be looking for. You can also stop by our Knowledge Base to review Frequently Asked Questions or scroll through CSDA’s Sample Policy Library to see if we have a sample resolution or policy you might be looking for.

Access to the CSDA Open Forum and Sample Policy Library is only available to CSDA members.



You can look up the full text of the California statutes and constitutional provisions referenced in the guide at: leginfo.legislature.ca.gov.



Additional Resources Offered by the California Special Districts Association

- About Special Districts Guide
- Special District Formation Guide
- CSDA Sample Policy Handbook
- CSDA Affiliated Chapter Guide and Toolkit
- Brown Act Compliance Manual
- California Public Records Act Compliance Manual
- Introduction to Special District Revenues
- Special District Reserve Guidelines
- Ballot Measure Guidelines
- Special District Representation on LAFCo
- Ethics Law Basics
- Guide to Redevelopment Agency (RDA) Oversight Board Special District Appointment

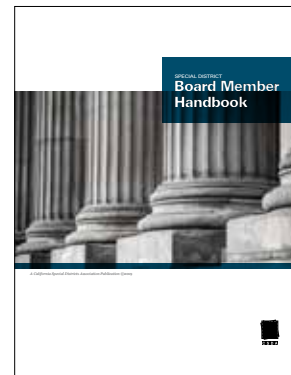
Other Resources Available

- Guide to the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 (LAFCo). calafco.org/resources/laftco-law
- Conflicts of Interest: California Attorney General’s Office (2010). oag.ca.gov/conflict-interest
- “Understanding the Basics of Public Service Ethics Laws.” Institute for Local Government (2016). ca-ilg.org/understanding-public-service-ethics-laws
- “Political Reform Act.” Fair Political Practices Commission (2020). fppc.ca.gov/the-law/the-political-reform-act.html
- “Cost Accounting Policies and Procedures Manual.” California Uniform Construction Cost Accounting Commission (2019). sco.ca.gov/Files-ARD-Local/cuccac_manual.pdf



For more information about CSDA Resources

Visit the Publications & Reference Materials online at csda.net, as well as the Knowledge Base, CSDA Sample Policy Library, and CSDA Communities.



Special District Board Member Handbook



Propositions 26 & 218 Guide for Special Districts



Take Action Guide: Engaging with Your Community and Legislators

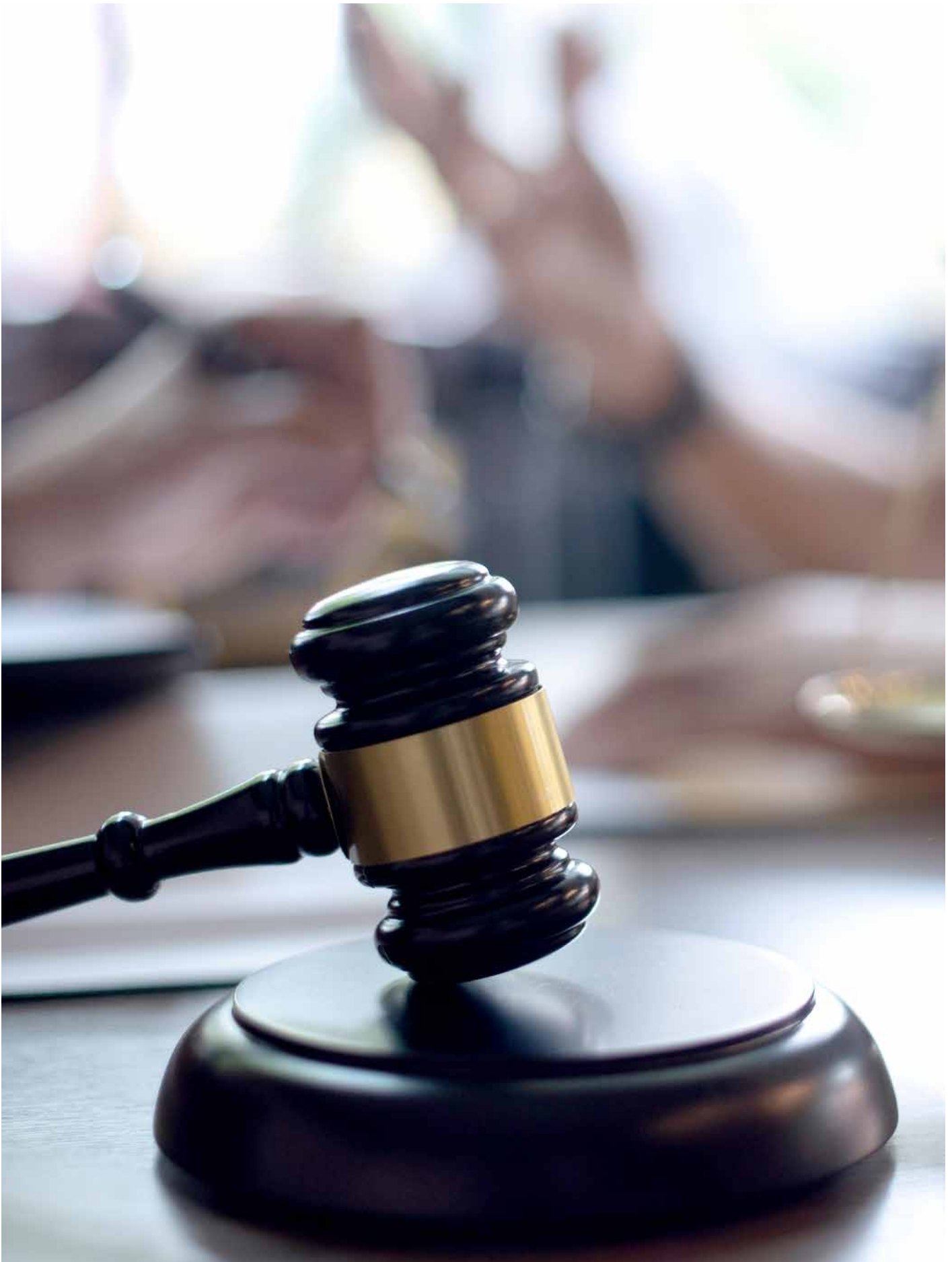


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Governance

This portion of the Reference Guide is intended to assist the reader in navigating the laws and statutes that affect local government and special district governance.

FORMATION AND REORGANIZATION

There are three primary sources of authority for the formation and reorganizing of special districts. The first is the special district's enabling act. Special districts have a series of statutes specific to that type of special district. References to each of these can be found later in this publication. These statutes often contain the procedures for creating that type of special district. The second is the Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("LAFCo Law"), which governs the establishment and reorganization of local governments. Finally, there is the District Organization Law, which provides standardized special district organization and governance procedures for certain types of special districts.

- **Cortese-Knox-Hertzberg Local Government Reorganization Act of 2000 ("LAFCo Law")**

Government Code § 56000, et seq.

Government Code § 56821, et seq. (procedure for special district change of organization or reorganization)

This law establishes certain procedures for local government changes of organization. This law also establishes local agency formation commissions (LAFCos) with numerous powers, including the ability to act on local agency boundary changes and the adoption of spheres of influence for local agencies. The statutory mission of LAFCos is to discourage urban sprawl and encourage the orderly formation and development of local agencies.



- **District Organization Law**

Government Code § 58000, et seq.

The District Organization Law establishes procedures for the organization, operation, and governance of certain types of special districts. This law applies only to districts with enabling acts that refer to the District Organization Law in lieu of procedures within their enabling act. The District Organization Law generally provides for a petition for formation of a district, a primary hearing, a final hearing, a procedure for formation, and validating proceedings.

- **Joint Exercise of Powers Act**

Government Code § 6500, et seq.

The Joint Exercise of Powers Act allows public agencies, ranging from the federal government to special districts and other local agencies, to enter into an agreement with each other to jointly exercise a common power. The government agencies can also create a separate legal entity called a "joint powers authority" for this purpose. Joint powers agreements are commonly used for groundwater management, infrastructure projects, employee benefits services, and insurance coverage.

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Elections

Special districts are accountable to the communities they serve. Various election procedures ensure that local residents maintain ultimate control of the districts they create and the decisions that are made. Transparency and accountability help ensure the electorate is well-informed regarding how each special district is performing the people's business. The following sections contain laws governing elections, and laws that ensure special districts remain transparent and accountable.

- **Advisory Elections**

Elections Code § 9603

Local government agencies are permitted to hold advisory elections in order to allow all or a portion of voters within the jurisdiction to “voice their opinions on substantive issues, or to indicate to the local legislative body approval or disapproval of [a] ballot proposal.” Under certain conditions, a local government agency may sponsor an advisory election outside its jurisdiction if the residents of the territory would be affected by a ballot proposal.

- **Consolidations of Election**

Elections Code § 10400, et seq.

Local government agencies, including special districts, may consolidate their elections with statewide elections. Special districts wishing to consolidate their elections must abide by certain statutory requirements and procedures.

- **Initiative Procedure**

Elections Code § 9300, et seq.

Any proposed ordinance may be submitted to the governing board of the district by an initiative petition filed with the district elections official. Before circulating an initiative petition, the proponents of that measure must publish a notice of intention. After the publication of intention, the petition may be circulated among the voters of the district for signatures by any person who is a voter

or who is qualified to vote in the district. Each section of the petition should have an attached affidavit of the person soliciting the signatures. If the required number of signatures have been gathered, the governing board must either adopt the ordinance without alteration or submit the ordinance for an election. Once the ordinance is adopted, either by the governing board or by the electorate, the ordinance can only be repealed by election, unless the ordinance contains provisions to the contrary.

- **Mailed Ballot Elections**

Elections Code § 4000, et seq.

Elections may be conducted entirely by mail if certain conditions are met. The governing body of the local government agency must authorize the use of mailed ballots for the election, the election must be held on an established mailed ballot election date, and the election must be of a qualifying type.

- **Uniform District Election Law**

Elections Code § 10500, et seq.

The Uniform District Election Law (UDEL) is the general election law for many special district types. While some special district types may have their own unique election procedures within their enabling act, many enabling acts simply reference and incorporate the election procedures in the UDEL. If a principal act provides that the UDEL shall apply, the UDEL will control where it otherwise conflicts with the principal act. The UDEL does not apply to the election of officers upon formation of a district.

- **Referendum Procedure**

Elections Code § 9340, et seq.

Cal. Const. Art. II, § 9

The referendum is the power of the electors to approve or reject statutes or parts of statutes (except urgency statutes, statutes calling elections, and statutes providing for tax levies or appropriations). A referendum is a political challenge by voters to an enactment already made by the legislative body of the special district. Elections code section § 9340 authorizing the right to petition for referendum on legislative acts of a special district refers to the rules set forth in Elections Code § 9141-9147, applicable to counties, as the statutes guiding the referendum election process for districts.

- **Vacancies**

Government Code § 1770, et seq.

Some special districts have procedures for filling board vacancies contained within the district’s enabling act. If not, Government Code §1770, et seq. provides the procedure for filling board vacancies. Section 1770 contains a long list of the conditions that will cause an elected seat to be considered “vacant.” Among these conditions is the death of the officeholder, his or her resignation, removal from office, his or her refusal or neglect to file his or her required oath or bond, and the failure to discharge the duties of his or her office except when prevented by sickness or when absent from the state with permission required by law.

For most special districts, the specific section providing the procedure for filling vacancies is found at Section 1780. Generally, the procedure requires the district to inform the county elections officials of the vacancy, and the remaining board members may either make an appointment or call an election to fill the vacancy. If the vacancy has not otherwise been filled, the county board of supervisors or city council (depending on the location of the district) can either appoint someone or order the district to call an election to fill the vacancy. This section contains deadlines for the above procedure and other provisions related to how to determine a quorum of the remaining board and the length of the term the board member appointed or elected to fill the vacancy will serve.

- **California Voting Rights Act (CVRA)**

Elections Code § 14025 – 14032

The CVRA prohibits any political subdivision from using any at-large method of election that “impairs the ability of a protected class to elect candidates of its choice or influence the outcome of an election, as a result of the dilution or the abridgement of the rights of voters who are members of the protected class.” An “at-large method of election” is a system of voting in which voters within an entire jurisdiction elect the members of the governing body. If there are two positions open on a local board, for example, candidates would run as a group and the top two vote getters would be seated following the election. In California, this is the most common way special district governing boards are elected.

A “protected class” means a class of voters who belong to any “race, color, or language minority group.” It is possible for one minority group’s voting rights to be diluted even though other minority groups’ rights are not violated. Special districts throughout California have faced legal challenges to their at-large method of elections, and plaintiff-friendly cost shifting provisions have contributed to the proliferation of these challenges.

- **CVRA ‘Safe Harbor’ Provision**

Elections Code § 10010

In 2016, the Legislature enacted AB 350, which created a “safe harbor” by which agencies can voluntarily convert to by-district elections and avoid having to defend against CVRA lawsuits. In this legislation, the Legislature included a key enticement: in exchange for moving away from at-large voting systems, agencies can ensure their exposure to a potential CVRA plaintiff’s attorney fees is capped at \$30,000.





Transparency

An important characteristic of local government in California is transparency and accountability to the public. These goals are enshrined within the California Constitution and are achieved through various state laws. Among the most familiar of these statutes are the California Public Records Act and the Ralph M. Brown Act, both of which seek to ensure the public's business is conducted in the sunshine of public scrutiny.

- **Audits**

Government Code § 26909

Special districts are required to have annual, independent audits conducted by the county auditor or a certified public accountant. A special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with one of the following: (1) A biennial audit covering a two-year period; (2) An audit covering a five-year period if the special district's annual revenues do not exceed an

amount specified by the board of supervisors; (3) An audit conducted at specific intervals, as recommended by the county auditor, that shall be completed at least once every five years.

Alternatively, a special district may, by unanimous request of the governing board of the special district and with unanimous approval of the board of supervisors, replace the annual audit required by this section with a financial review if the following conditions are met: (A) All of the special district's revenues and expenditures are transacted through the county's financial system; (B) The special district's annual revenues do not exceed one hundred fifty thousand dollars (\$150,000).

- **California Public Records Act (CPRA)**

Government Code § 6250, et seq.

The purpose of the California Public Records Act (CPRA) is to enable the public to have access to information needed to monitor the functioning of government. The public has a right to inspect public records during the office hours of any government agency and to request and obtain copies of records, subject to the payment of fees covering the direct costs of duplication or a statutory fee, if applicable. The CPRA contains a number of exemptions for certain classes of documents. These exemptions generally cover documents that are privileged or confidential, or which would infringe on the individual right to privacy. Examples of some common exemptions include documents protected by attorney client privilege, attorney work products, preliminary draft documents not retained by the agency in the ordinary course of business, and personnel records for which the disclosure would constitute an unwarranted invasion of privacy.

- **Public Records: Website Posting**

Government Code § 6253

A special district may comply with a public records act request by “by posting any public record on its Internet Website and, in response to a request for a public record posted on the Internet Web site, directing a member of the public to the location on the Internet Web site where the public record is posted. However, if after the public agency directs a member of the public to the Internet Web site, the member of the public requesting the public record requests a copy of the public record due to an inability to access or reproduce the public record from the Internet Web site, the public agency shall promptly provide a copy of the public record.”

- **Special District Website Requirement**

Government Code § 53087.8

As of January 1, 2020, every independent special district shall maintain an internet website that conforms with any other provisions of law applicable to the website of the district. The website must clearly list contact information for the district. A special district shall be exempt from the requirement to maintain a website if, pursuant to a majority vote of its governing body at a regular meeting, the district adopts a resolution declaring its determination that a hardship exists that prevents the district from establishing or maintaining a website.

- **SB 272 Enterprise Systems Catalog**

Government Code § 6270.5

All special districts must publish a catalog listing all software used by the district that meets specific requirements. The catalog shall be made publicly available upon request in the office of the person or officer designated by the agency’s legislative body. “The catalog shall be posted in a prominent location on the local agency’s Internet Web site, if the agency has an Internet Web site.”

- **Americans with Disabilities Act (ADA): Website Accessibility Standards**

29 U.S.C. § 794d

Government Code § 7405

Section 508 of the federal Rehabilitation Act requires that electronic and information technology is accessible to people with disabilities, including employees and members of the public.

- **Website “Open Data” Compliance**

Government Code § 6253.10

If a special district maintains an Internet Resource, including, but not limited to, an Internet Website, Internet Webpage, or Internet Web portal, which the local agency describes or titles as “open data,” and the local agency voluntarily posts a public record on that Internet Resource, the local agency shall post the public record in an open format that meets all of the following requirements:

- (a) Retrievable, downloadable, indexable, and electronically searchable by commonly used Internet search applications.
- (b) Platform independent and machine readable.
- (c) Available to the public free of charge and without any restriction that would impede the reuse or redistribution of the public record.
- (d) Retains the data definitions and structure present when the data was compiled, if applicable.

- **California State Controller’s Office – Special Districts Financial Transactions Report**

Government Code § 53891

The Officer of each special district who has charge of the financial records shall furnish to the Controller a report of all the financial transactions of the local agency during the preceding fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available. The report shall be furnished within seven months after the close of each fiscal year and shall be in the form required by the Controller. A local agency shall also submit to the Controller information on annual compensation, as described in subdivision (I) of Section 53892, for the previous calendar year no later than April 30th. A direct link to the Controller’s ‘By the Numbers’ website should be posted on your district’s website.



- **Disclosure of Reimbursements**

Government Code § 53065.5

Each special district shall, at least annually, disclose any reimbursement paid by the district within the immediately preceding fiscal year of at least one hundred dollars (\$100) for each individual charge for services or product received. “Individual charge” includes, but is not limited to, one meal, lodging for one day, transportation, or a registration fee paid to any employee or member of the governing body of the district. The disclosure requirement shall be fulfilled by including the reimbursement information in a document published or printed at least annually by a date determined by that district and shall be made available for public inspection.

- **Records Retention Requirements**

Government Code § 60200 – 60204

Special districts are governed by statutes authorizing the destruction of records in accordance with an adopted records management guideline drafted with the consultation of legal counsel. The legislative body may authorize the destruction or disposition of any category of records if it does both of the following:
 (A) Adopts a resolution finding that destruction or disposition of this category of records will not adversely affect any interest of the district or of the public, and
 (B) Maintains a list, by category, of the types of records destroyed or disposed of that reasonably identifies the information contained in the records in each category. There are various categories of records that a district is prohibited from destroying.

- **Video Monitoring Records Retention Requirements**

Government Code § 53160

After one year, the head of a special district may destroy recordings of routine video monitoring, and after 100 days may destroy recordings of telephone and radio communications maintained by the special district. This destruction shall be approved by the legislative body and the written consent of the agency attorney shall be obtained. If the recordings are evidence in any claim filed or any pending litigation, they shall be preserved until pending litigation is resolved.

- **Ethics Training (“AB 1234 Training”)**

Government Code §53234, et seq.

Government Code §53232.1-5323.2 (authorization of compensation for training)

Local elected officials and key officials designated by the local board (typically management staff) are required to take ethics training courses if the officials receive compensation or reimbursement in their position with a local government agency. This applies even if the official does not actually receive compensation or reimbursement, but if the district’s enabling act simply allows for such compensation or reimbursement. By law, the affected local official must take an ethics training course once every two years, and the district must establish a written policy on reimbursements.



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- **Conflicts of Interest**

Government Code § 1090

Government Code § 87100 – 87505

Government Code section 1090 prohibits a special district officer or employee from entering into or participating in making contracts in which they have a financial interest: “Members of the Legislature, state, county, district, judicial district, and city officers or employees shall not be financially interested in any contract made by them in their official capacity, or by any body or board of which they are members. Nor shall state, county, district, judicial district, and city officers or employees be purchasers at any sale or vendors at any purchase made by them in their official capacity.”

Districts with a question regarding a particular concern for a Board Member and potential conflict in a specific situation may always seek guidance from the Fair Political Practices Commission (FPPC), either through telephone advice or in a formal request for legal advice concerning obligations under the Conflict of Interest. You may also search their previous advice letters and Commission opinions by visiting fppc.ca.gov/advice.html.

- **Elected and Appointed Officials’ Statement of Economic Interest (Form 700)**

Government Code § 87200 – 87202

Every elected official and public employee who makes or influences governmental decisions is required to submit a Statement of Economic Interest, also known as the Form 700. The Form 700 provides transparency and ensures accountability in two ways: 1) it provides necessary information to the public about an official’s personal financial interests to ensure that officials are making decisions in the best interest of the public and not enhancing their personal finances, and 2) it serves as a reminder to the public official of potential conflicts of interest so the official can abstain from making or participating in governmental decisions that are deemed conflicts of interest. For more information, visit fppc.ca.gov/form700.html.

- **Publicly Available Pay Schedule**

2 C.C.R. § 570.5

Special districts participating in the Public Employees’ Retirement System must have a publicly available pay schedule that has been duly approved and adopted by the employer’s governing body in accordance with requirements of applicable public meetings laws; Identifies the position title for every employee position; Shows the payrate for each identified position, which may be stated as a single amount or as multiple amounts within a range; Indicates the time base, including, but not limited to, whether the time base is hourly, daily, bi-weekly, monthly, bi-monthly, or annually; Is posted at the office of the employer or immediately accessible and available for public review from the employer during normal business hours or posted on the employer’s internet website; Indicates an effective date and date of any revisions; Is retained by the employer and available for public inspection for not less than five years; Does not reference another document in lieu of disclosing the payrate.

- **Board Member Compensation**

See Principal Act or Special Act for your respective district.

Compensation of special district board members, commissioners, and trustees varies by principal act, as do any provisions related to increases or limitation in compensation. Check the district principal act for procedures for a specific district type.

- **Harassment Prevention Training**

Government Code § 53237 – 53237.5

Government Code § 12950.1

If a special district provides any type of compensation, salary, or stipend to a local agency official of that agency, then all local agency officials of that agency shall receive sexual harassment prevention training and education. Board members and supervisory staff are required to take the two-hour mandatory training within six months of assuming a supervisory position and once every two years thereafter.

Furthermore, by January 1, 2021, employers with 5 or more employees must provide harassment prevention training to all employees. Non-supervisory employees must complete one hour of training once every two years. Seasonal employees are required to take the one-hour training within 60 days of hire.

- **High-Risk Local Government Agency Audit Program**
Government Code § 8546.10

This law authorizes the State Auditor to establish a high-risk local government agency audit program to identify, audit, and issue reports on any local government entity the State Auditor identifies as being at high risk for the potential of waste, fraud, abuse, or mismanagement, or that has major challenges associated with its economy, efficiency, or effectiveness.

- **Incompatibility of Office Doctrine**
Government Code § 1125, et seq.

Local officials cannot engage in any employment or activity that is in conflict with their duties as local agency officers or with the duties or responsibilities of the agency by which they are employed. An employee's outside employment may be prohibited if it involves:

- The use of the agency's resources for private advantage, or
- Receiving money or other considerations from anyone other than their local agency for the work they are expected to complete as part of their duties as a local agency employee, or
- The performance of work for compensation in a non-agency capacity where such work will be subject to approval of the agency, or
- Time demands that would interfere with the performance of their duties or make them a less efficient employee.

- **Municipal Service Reviews**
Government Code § 56430

LAFCoS are required to update local agency spheres of influence every five years. As a prerequisite for a sphere of influence update, the LAFCo must conduct a municipal service review (MSR). An MSR evaluates the services currently provided by local agencies and their potential future growth. Among other things, the MSR must address the jurisdiction's population growth and projections, the adequacy of services and infrastructure of the agency, the financial ability of the agency, and the status of and opportunities for shared facilities.

- **Political Reform Act of 1974**
Government Code § 81000, et seq.

The Political Reform Act (PRA) was passed by voters via Proposition 9 in 1974. It is designed to ensure elections are fair and that state and local government officials perform their duties impartially and serve all citizens equally. The PRA generally governs political campaign spending and contributions. A variety of ethics rules for state and local government officials are also contained in the PRA. For example, the PRA prohibits an official from the ability to participate in a decision or "use his or her official position to influence" a decision in which the official "knows or has reason to know that he or she has a financial interest." The PRA also created the Fair Political Practices Commission, which is charged with administering the PRA and investigating and prosecuting PRA violations. A knowing or willful violation of the PRA is a misdemeanor and certain violations could result in a fine up to \$10,000 or three times the amount "the person failed to report properly or unlawfully contributed, expended, gave, or received."

- **Ralph M. Brown Act**
Government Code § 54950, et seq.

The Ralph M. Brown Act (Brown Act) is designed to ensure government actions and deliberations are conducted openly so that the people "may retain control over the instruments they have created." The Brown Act accomplishes this by requiring meetings of local government bodies be conducted during noticed public meetings. Violations of the Brown Act can lead to invalidation of local agency actions, payment of a challenger's attorney's fees and, in some cases, criminal prosecution.

The primary requirement of the Brown Act is that meetings of a local government agency's legislative body be open to the public, allow for public comment and be publicly noticed 72 hours in advance of the meeting (24 hours if a special meeting). If the district maintains a website, a link to the most current agenda must be posted on the homepage, and agenda must be searchable, machine-readable, and platform independent (e.g., text-based PDF). The Brown Act contains procedures for conducting special meetings, emergency meetings, and closed sessions. The Brown Act also limits the ability for a quorum of a legislative body to discuss certain matters outside a noticed public meeting.

Public Works

Public contracting law covers a wide range of projects, improvements, and maintenance a special district may engage in. Different laws and requirements may apply for different types of projects or expenditures. For example, all public works projects over \$1,000 will require payment of prevailing wage but not all projects will require formal bidding procedures be followed.

- **California Environmental Quality Act (CEQA)**

*Public Resources Code § 21000, et seq.
Code of Regulations § 15000, et seq.*

CEQA is designed to require public agencies to consider environmental protection whenever making a decision regarding proposed projects and activities, and to allow for public participation in that process. If a project is not exempt from CEQA and is determined to have the potential to have a significant environmental impact, the lead agency is required to conduct an initial study of the project. The lead agency will then determine whether to conduct an environmental impact report or a negative declaration. While the scope and process of those documents is somewhat different, both require a period for public comment. CEQA Guidelines are produced by the California Resources Agency and codified in the California Code of Regulations Title 14 §15000, which provides procedures and factors lead agencies should consider when conducting CEQA reviews.

- **Contracting and Bidding**

*Public Contract Code § 1100-9203 (generally applicable)
Public Contract Code § 20100, et seq. (special district-specific)*

The Public Contract Code generally requires public agencies, local governments, and special districts to award contracts to “the lowest responsible bidder.” These statutes often contain provisions relating to how bidding for the contract should be advertised, how bidding should be conducted, and in what circumstances the lowest bid can be rejected. The purpose of bidding requirements is to ensure all qualified bidders have “a fair opportunity to enter the bidding process” and to “eliminate favoritism, fraud, and corruption in the



awarding of public contracts.” Because there are specific bidding statutes applicable to different types of special districts, the projects that must be bid will vary by district type. This variation includes the total project cost and the types of projects that will trigger bidding procedures.

Bidding is generally only required when a special district is contracting for construction services or the supply of materials. Contracts for personal services, including architectural, land surveying, and construction project management are not subject to “lowest responsible bidder” requirements. Bidding requirements are generally contained within a district’s enabling act. A small number of special district types are not subject to any bidding requirements because there is no statute imposing them on the district. These districts are free to determine their own contracting procedures through board policy.

- **Eminent Domain**

*Code of Civil Procedure § 1230.010, et seq.
District-specific authority varies by principal act*

Eminent domain is a power some local government agencies have to take private property for “public use,” provided that the owner is paid just compensation. The statute provides a detailed process for obtaining property by eminent domain. Only local agencies with specific statutory authority may exercise the power of eminent domain.

● **Disposal of Surplus Land/Property**

Government Code § 50568, et seq. and § 54220, et seq.

Each local government agency is required to inventory all property it holds or controls to determine if there is any in excess of the agency’s foreseeable needs. A list of surplus properties must be made available to the public without charge. Prior to disposing surplus district land, the district must offer to sell or lease the land to certain parties, including affordable housing purposes, open-space purposes, school facilities, enterprise zone purposes, or for developing property located within an infill opportunity zone or transit village plan. Failure to comply with the Surplus Land Act (SLA) and notify the California Department of Housing and Community Development of the intent to sell surplus land may result in significant penalties.

● **Prevailing Wage**

Labor Code § 1720, et seq.

Prevailing wage must be paid for all “public works,” which are defined broadly to include any “construction, alteration, demolition, installation, or repair work done under contract and paid for in whole or in part of public funds...” over \$1,000. “Public works” is more fully defined in the Labor Code and contains a number of exceptions. SB 854, passed in 2014, made a number of changes to the prevailing wage law. Most important for awarding entities is the requirement that contractors register with the Department of Industrial Relations (DIR) in order to be eligible to be awarded a public works contract. Awarding entities must notify contractors of the registration requirement in bidding documents. The DIR was tasked with developing a web-based database so that awarding entities can easily determine the registration status of a contractor.

● **California Uniform Public Construction Cost Accounting Act (CUPCCAA)**

Public Contract Code § 22000

In an effort to promote uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by local agencies, the Legislature established the California Uniform Public Construction Cost Accounting Act (CUPCCAA) as an alternative method for the bidding of public works projects by public entities. Public agencies can take advantage of increased bidding thresholds and other benefits provided by the CUPCCAA if they elect to follow the cost accounting procedures contained in the *Cost Accounting Policies and Procedures Manual* of the California Uniform Construction Cost Accounting Commission. The procedures generally are used to estimate project costs to determine whether bidding is required and to record actual project costs when the project is performed by the agency’s own workforce. The *Cost Accounting Policies and Procedures Manual* includes sample forms. The alternative bidding thresholds are:

- Public Projects \$60,000 or less – negotiated contract or by purchase order.
- Public Projects \$60,001-\$200,000 – informal bidding procedures set forth in CUPCCAA.
- Public Projects greater than \$200,000 – formal bidding procedures.

Prevailing wage must be paid for all “public works,” which are defined broadly to include any “construction, alteration, demolition, installation, or repair work done under contract and paid for in whole or in part of public funds...” over \$1,000.

Revenue and Finance

The primary sources of revenue for special districts are ad valorem property taxes, special taxes, assessments, fees, grants, and bond proceeds. The California Constitution and various statutes play a large role in permitting, as well as limiting, districts' abilities to receive and utilize revenue from these sources. This guide will first address the fundamental statutes and constitutional provisions relating to these revenue sources. Next, we'll look at some of the laws that relate or restrict how special districts may spend revenues. Finally, this guide will highlight other important statutes related to special district revenue and financing.

FUNDAMENTAL REVENUE PROVISIONS

A number of California State Constitution provisions and other statutes form the basic foundation of special district finance. These include laws that govern how tax and fee revenue is collected and used, limits on property tax increases, and the methods by which fees, assessments, and special taxes can be assessed.

- **Ad Valorem Property Tax**

California Constitution Article XIII A and XIII A

The term "ad valorem" is derived from Latin meaning "to the value" or "based on value." Ad valorem property taxes are taxes based upon the value of property. Proposition 13 of 1978 limited the amount of tax that can be levied to one percent of the property's value. Proposition 13 also gave the State the authority to distribute this revenue, which it has done through formulas contained in Assembly Bill 8 (1979) and subsequent legislation. The value of property is assessed upon a change in ownership and adjusted upward each year by a rate not to exceed two percent to account for inflation. Ad valorem property taxes are a fundamental source of funding for most local governments and the primary source of revenue for many special districts.

The only exception to the limitations of ad valorem property taxes under the Constitution is when voters approve the passage of a local general obligation bond by a two-thirds vote (or 55 percent in the case of school districts).

- **Assembly Bill 8 (1979)**

Revenue and Taxation Code § 95, et seq.

This is the primary statute used to implement the constitutional changes created by Proposition 13. AB 8 contains a formula, which is used to distribute each county's one percent ad valorem property tax among the local government agencies in the county. The proportionate share is generally based upon the property taxes each local government agency received prior to 1978. AB 8 was also designed to provide some relief to local government agencies struggling due to the effects of the passage of Proposition 13.

- **Assessments**

California Constitution Article XIII D

A special district may finance the maintenance and operation of public systems that include, but are not limited to, drainage, flood control, and street lighting. Assessments are involuntary charges on property owners, who pay for these public works based on the benefit their properties receive from the improvements through increased property values. Assessments include special, benefit, and maintenance assessments, and special assessment taxes. Assessments are subject to the majority approval of property owners through a weighted election.

- **Education Revenue Augmentation Fund (ERAF)**

Revenue and Taxation Code §96, et seq.

Starting in 1992, in response to the state's budget woes, the Legislature implemented the first ERAF, shifting property tax revenue from local governments to schools, thus relieving the state of some of its fiscal obligation to fund schools under the Proposition 98 school funding guarantee. A second shift (ERAF II) was implemented in 1993, but took less from local governments and exempted health and safety agencies. Both diversions are still ongoing. In 2004, in a compromise with the local governments, a third shift (ERAF III) was allowed to take place, but only for two years, and significant restrictions were placed on the state's ability to raid local government funding through Proposition 1A of 2004 and subsequently reinforced via Proposition 22 of 2010.

- **Fees**

California Constitution Article XIII D

A fee is a charge to an individual or a business for a service provided directly to the individual or business. Non-property related fees are not subject to majority vote requirements. Property related fees may not be extended, imposed, or increased without first complying with the procedural requirements, including the protest provisions, of Proposition 218. There are also substantive requirements that property related fees must comply with, the most important of which is that the fee imposed must not exceed the proportional cost of the service attributable to the parcel or person charged.

- **Proposition 1A (2004)**

California Constitution Articles XI § 15, XIII § 25.5 and XII B § 6

Proposition 1A amended the California Constitution to limit the ability of state government to shift tax revenue from local governments, as was done for the 1992-93 and 1993-94 ERAF shifts. Proposition 1A was a compromise between local governments and the state. This measure allowed a final shift (ERAF III) lasting two years, and created strict limitations for future shifts. CSDA was part of the Leave Our Community Assets Local Coalition (LOCAL) that worked to pass Proposition 1A.

- **Proposition 13 (1978)**

California Constitution Article XIII A

Proposition 13, officially named the “People’s Initiative to Limit Property Taxation,” was the first in a series of propositions directed at altering the way state and local governments levy and collect taxes. The primary feature of Proposition 13 was its limit on ad valorem property taxes contained in Section 1(a) of the measure: “The maximum amount of any ad valorem tax on real property shall not exceed one percent (1%) of the full cash value of such property...” Prior to Proposition 13 local governments generally had the authority to establish their own property tax rates. Proposition 13 transferred this authority to the state, which became responsible for allocating property tax revenue among local governments. It did this through Assembly Bill 8 (1979) and subsequent legislation. Finally, Proposition 13 eliminated the practice of annually assessing property value. Instead, Proposition 13 provides that property can only be reassessed upon a change of ownership, but also allows for assessed values to be increased based on an annual inflation factor not to exceed two percent.

- **Proposition 22 (2010)**

California Constitution Article XIX

This proposition prohibited the state government from shifting or borrowing locally imposed tax revenues away from local governments and to the state.

- **Proposition 62 (1986)**

Government Code §53720, et seq.

Proposition 62 provided further requirements for the adoption of special taxes by local agencies. This proposition prohibits a local agency from imposing a tax for specific purposes (a “special tax”) unless it is approved by two-thirds of the voters, or a tax for general purpose (a “general tax”), unless it is approved by a majority of the voters.

- **Proposition 218 (1996)**

*California Constitution Articles XIII C and XIII D
Government Code § 53750, et seq.*

Proposition 218, officially named the “Right to Vote on Taxes Act,” made several changes to the California Constitution affecting the ability of special districts and local governments to assess taxes, assessments, and fees. This proposition established the initiative power allowing voters to reduce or repeal any local tax, assessment, fee, or charge. A new category of fee was created called “property related fees and charges” and required that such fees be no more than the cost of providing the service the fee is for. Proposition 218 also established a number of other procedural requirements for levying assessments and imposing new, or increasing existing, property related fees and charges.

- **Special Taxes**

*California Constitution Articles XIII A § 4 and XII C § 2
Government Code § 50075, et seq., 53970, et seq.*

A special tax is a property tax imposed for a specific, or “special” purpose. Special taxes are not fees, charges, or special assessments – and as such the amount of the tax is not limited to the relative benefit each property owner will receive. Unlike the one percent ad valorem property tax, which is based on property value, these taxes are typically levied on parcels based either on square footage or as a flat charge. A local government may impose, extend, or increase a special tax only if the proposal is submitted to the electorate and approved by a two-thirds vote. Special taxes may be reduced or repealed by popular initiative. All taxes imposed by a special district are inherently special taxes (as opposed to general taxes) because districts are service specific and can only use funds for those specific purposes.



SPENDING

Special districts are limited in the way they spend public funds and the amounts that may be spent. Special districts are also subject to various reporting requirements to ensure the public can hold districts accountable for the prudent spending of public funds.

- **Appropriations Limit (Gann Limit)**
California Constitution Article XIII B
Government Code § 7900, et seq.

The Appropriations Limit (often referred to as the “Gann Limit”) provides a limit (or ceiling) on local government agency appropriations of tax proceeds. This limit is based on the amount of appropriations in the 1978-79 “base year” and is adjusted each year for population growth and cost-of-living factors. The limit applies to proceeds from taxes, investment earnings on taxes, and fees and charges. If the agency’s proceeds are in excess of the limit, excess amounts are to be turned over to the state to be used for school funding. Special districts are specifically included in the definition of “local government[s]” subject to the appropriations limit. However, there is an exception for “any special district which existed on January 1, 1978, and which did not as of the 1977-78 fiscal year levy an ad valorem tax on property in excess of 12 1/2 cents per \$100 of assessed value.” There is also an exception for districts that are funded entirely from proceeds other than taxes.

- **Bond Oversight**
Government Code § 53410, et seq.

Any local bond that is subject to voter approval and provides for the sale of bonds by a special district must be transparent. A special district must file a report that indicates the purpose of the bond and the account into which the proceeds will be submitted, as well as an annual report on how bond proceeds were actually spent.

- **Special District Bonds – Public Notice**
Government Code § 5852.1

Prior to issuing a bond with a term greater than 13 months, districts must disclose the full cost of using bond financing prior to approving the issuance. The information, to be disclosed in a public meeting, must include the true interest cost on the bonds, the sum of all fees and charges to issue the bonds, the amount of proceeds to be generated by the sale of the bonds, and the total amount of the issuer’s obligation to bondholders.

- **Gift of Public Funds**
California Constitution Article XVI § 6

The California Constitution prohibits the giving, lending, and gifting of public money to any person, association, or corporation. However, the prohibition on “gifts” has been interpreted to exclude expenditures that incidentally benefit a private recipient, and which promote a valid and substantial public purpose within the authorized mission of the public agency appropriating the funds. Whether a certain expenditure falls within the prohibition of gifts of public funds can depend on the nature of the expenditure, the nature of the claimed public purpose, and the extent the expenditure will contribute to that purpose.

- **Special Taxes Oversight**
Government Code § 50075.1, § 50075.3, and § 50075.5

- Local officials are required to issue annual reports on how they spend special tax revenues. The report includes the amount of funds collected and spent, as well as the status of projects for which the special tax was implemented.



OTHER REVENUE PROVISIONS

The following contains various laws which provide alternative revenue avenues available to special districts.

- **Benefit Assessment Act of 1982**
Government Code § 54703, et seq.

This law provides a mechanism for financing the maintenance and operation of public systems such as drainage, flood control, and street lighting. Since it is considered a benefit assessment, the Act is not subject to Proposition 13 limitations. However, a district that uses this mechanism must first prepare a written report, hold a noticed public hearing, and obtain a majority vote through an assessment balloting procedure of the affected property owners.

- **CalTRUST**
Government Code § 6500, et seq.

CalTRUST is a joint powers agency that offers special districts and other local agencies a convenient method for pooling investments with other local government agencies with three options – money market, short-term and medium-term accounts. Total assets in the CalTRUST investment pool total over \$2 billion, nearly a third of which are from special district investments.

- **Enhanced Infrastructure Financing Districts**
Government Code § 53398.50, et seq.

Enhanced Infrastructure Financing Districts can be created by municipalities in partnership with other local agencies (except school-related agencies) to invest tax increment revenues in local infrastructure projects. Tax increment is the future incremental growth in property tax revenues. Special districts may “opt-in” by pledging part or all of their tax increment to these infrastructure projects.

- **Fire Suppression Assessments**

Government Code § 50078, et seq.

Combined with Proposition 218, this government code gives authority to a special district that provides fire suppression services to determine and levy an assessment for fire suppression services with two-thirds voter approval. The assessment may be made for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment, or for the purpose of paying the salaries and benefits of firefighting personnel, or both.

- **General Obligation Bonds and Revenue Bonds**

Government Code § 53400, et seq.; Various Provisions

General obligation bonds are issued by special districts and other local and state governments to finance a variety of infrastructure projects and services. There are a variety of statutes that create authority for the issuance of bonds – some principal acts for district types contain bond provisions, and various other statutes grant bond authority for different uses and with different conditions. General obligation bonds are backed by all of an agency’s revenues whereas revenue bonds are backed by a specifically identified revenue source.

- **Interest Rate Limit on Local Bonds**

Government Code § 53530, et seq.

State law limits the interest rate on local bonds. Although authority is provided to local agencies to issue bonds bearing interest at the coupon rate, or as determined by the legislative body in its discretion, the interest rate may not exceed 12 percent per year, unless some higher rate is permitted by law.

- **Investment of Funds**

*California Constitution Article XI §11
Government Code § 53600, et seq.*

The California Constitution provides that the Legislature may authorize local government agencies to invest funds in certain specified financing vehicles. The Legislature has provided that local government agency surplus funds may be invested, with certain conditions and limitations.

- **Local Agency Investment Fund**

Government Code § 16429.1, et seq.

The Local Agency Investment Fund is a trust in the custody of the State Treasurer. Local government agencies may deposit money not required for immediate needs into the fund for investment purposes. This fund gives special districts the opportunity to participate in a major portfolio, utilizing the investment expertise of the Treasurer’s Office, at no additional cost to taxpayers.

- **Mello-Roos Community Facilities Act**

Government Code § 53311, et seq.

The Mello-Roos Community Facilities Act provides a method for special districts and other local government agencies to finance major capital improvements and some types of services. The act authorizes the creation of Community Facilities Districts which can levy special taxes subject to two-thirds voter approval or by landowner votes, weighted by acreage owned, if there are less than 12 registered voters within the district.

- **Mark-Roos Local Bond Pooling Act of 1985**

Government Code § 6584, et seq.

The Mark-Roos Bond Pooling Act allows local government agencies to enter into a joint powers agreement creating a Joint Powers Authority, which can issue Mark-Roos bonds and loan the proceeds to the local government agencies. The purpose of this act is to allow local government agencies to take advantage of the lower borrowing costs associated with bond pools.

- **Reserves**

California Constitution Article XIII B § 5

Special districts are authorized to establish contingency, emergency, reserve, or similar funds that the district deems to be reasonable and proper. Special districts designate money toward savings in order to balance their budget, respond to emergencies, keep rates affordable, maintain current infrastructure, and plan for future public works projects.

- **Securitized Limited Obligation Notes**

Government Code § 53835, et seq.

Special districts may issue securitized limited obligation notes (SLONs) and borrow up to \$2 million to be paid back from designated revenues over a ten-year period. SLONs are a more secure and less expensive alternative to promissory notes and do not require voter approval. However, a special district must secure its SLONs by pledging a dedicated stream of revenues. It takes a four-fifths vote of a district’s government board to issue SLONs. In 2020, CSDA successfully sponsored a bill to extend the sunset for SLONs until December 31, 2024.

- **Surplus Land (sold by the state)**

Government Code § 11011.1

State departments that are selling surplus land (as defined) must first make that land available to local jurisdictions, including special districts, to purchase at fair market value.

- **State Assistance for Fire Equipment Act**

Government Code § 8589.8, et seq.

This act allows the Office of Emergency Services to acquire firefighting equipment and apparatus for resale to local government agencies. First priority for such sales is given to local agencies that serve rural areas. The Office has a system for identifying firefighting apparatus and equipment that is available for acquisition and local agencies interest in acquiring apparatus and equipment.

- **State Mandated Local Programs**

California Constitution Article XIII B §6
Government Code § 17500, et seq.

The California Constitution, as amended by Proposition 1A, requires local governments to be reimbursed for the cost of mandated new programs or higher levels of service. The Commission on State Mandates was established to determine if new laws impose reimbursable state mandated programs. If the Commission finds that a mandate is reimbursable, this automatically triggers a requirement that the state government either reimburse or suspend the mandate. If a mandate is suspended, the associated requirement for local government agencies becomes optional for the fiscal year, and no money will be allocated to local governments for reimbursements for that fiscal year.

- **Quimby Act Fees**

Government Code § 66477

The Quimby Act, within the Subdivision Map Act, authorizes the legislative body of a city or county to require the dedication of land or to impose fees for park or recreational purposes as a condition of the approval of a tentative or parcel subdivision map, if specified requirements are met. The district to which the land or fees are conveyed or paid shall develop a schedule specifying how, when, and where it will use the land or fees, or both, to develop park or recreational facilities to serve the residents of the subdivision. Any fees collected under the ordinance shall be committed within five years after the payment of the fees or the issuance of building permits on one-half of the lots created by the subdivision, whichever occurs later. If the fees are not committed, they, without any deductions, shall be distributed and paid to the then record owners of the subdivision in the same proportion that the size of their lot bears to the total area of all lots within the subdivision.

- **Development Impact Fees (or “Residential Impact Fees”)**

Government Code § 66000, et seq.

Special districts may charge and collect development impact fees, or development impact mitigation fees, under the Mitigation Fee Act (Government Code 66000, et seq.) [Mitigation Fee Act]. Such fees are imposed to mitigate the costs of providing infrastructure and facility improvements needed to serve new development. Development impact fees are implemented to ensure that new development pays a proportionate share for infrastructure and facilities required to serve such new development. Special districts may consider and adopt development impact fees programs, but only public agencies with land use authority (such as cities and counties) may collect such fees. As such, in most instances, a special district will need to work with cities or counties that have land use authority over the territories of the special district.

The California Constitution, as amended by Proposition 1A, requires local governments to be reimbursed for the cost of mandated new programs or higher levels of service. The Commission on State Mandates was established to determine if new laws impose reimbursable state mandated programs.

Special District Principal Acts

This guide outlines the statutes governing authorization for the formation and operation of independent special districts, whether created by voters or established by the California Legislature. It is important to note that not every district utilizes all the powers and functions authorized by its enabling act. Powers and functions that a district does not provide, but which are authorized by its enabling act, are called latent powers. Special districts must get approval from their Local Agency Formation Commission (LAFCo) before providing a latent power.

Principal acts are statutes established for an entire category of special districts. Local voters create and govern special districts under the authority of these acts. Each special district type (for example, flood control, public utilities, or community services districts) has its own principal act. The following is a list of independent special district types, the location of the associated principal act, and other relevant information about the district types.

On the following pages is a list of special district principal acts by service type.



Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Airport Districts Public Utilities Code §22001 et seq.	Assist in the development of airports, spaceports, and air navigation facilities	Any territories of one or more counties and one or more cities, all or any part of any city and any part of the unincorporated territory of any county; the boundaries of a district may be altered and outlying contiguous territory in the same or an adjoining county annexed to the district	10	Elected by resident voters to 4 year terms	5 Directors
California Water Districts Water Code §34000 et seq.	Maintain the necessary works for the production, storage, and distribution of water for irrigation, domestic, industrial, and municipal purposes, and any drainage or reclamation works	Any area of land which is capable of using water beneficially for irrigation, domestic, industrial or municipal purposes and which can be serviced from common sources of supply and by the same system of works; area need not be contiguous	132	Elected by landowner voters to 4 year terms ¹	At least 5 Directors (may be increased to 7, 9, or 11) ²
California Water Storage Districts Water Code §39000 et seq.	Maintain the necessary works for the storage and distribution of water and drainage or reclamation works	Any land irrigated or capable of irrigation from a common source; under specific conditions the district need not be contiguous	8	Elected by landowner voters to 4 year terms	At least 5 Directors ²
Citrus Pest Districts Food and Agriculture Code §8401 et seq.	Control and eradicate citrus pests	Any county devoted exclusively to the growing of citrus fruits	9	Appointed by the Board of Supervisors to fixed 4 year terms	5 Directors ³
Community Services Districts Government Code §61000 et seq.	Provide up to 32 different services such as water, garbage collection, wastewater management, security, fire protection, public recreation, street lighting, mosquito abatement services, etc.	Any county or counties of an unincorporated territory or incorporated territory of a contiguous or noncontiguous area	321	Elected by resident voters to 4 year terms ⁴	5 Directors
CottonPest Abatement Districts Food and Agriculture Code §6051 et seq.	Control and prevent introduction of pests, and oversee cotton plants in areas that are at risk of pests	Any land in more than one of the counties of Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura with the consent of the Board of Supervisors of the counties affected	1	Appointed by the Board of Supervisors to fixed 4 year terms	5 Directors ⁵
County Sanitation Districts Health and Safety Code §4700 et seq.	Maintain and operate sewage systems and sewage disposal or treatment plants	Any unincorporated or incorporated territory or both; the incorporated territory included in the district may include the whole or part of one or more cities with the permission of that city	37	Elected by resident voters to 4-year terms or may choose to have a mixed board ⁶	At least 3 Directors

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
County Water Districts Water Code §30000 et seq.	Develop regulations for the distribution and consumption of water; sell water; collect and dispose sewage, garbage, waste, trash and storm water; store water for future needs; may generate hydroelectric power; and provide fire protection under specified conditions	Any county or two or more contiguous counties or of a portion of such county or counties, whether the portion includes unincorporated territory or not	169	Elected by resident voters to 4-year terms ⁴	At least 5 Directors (may be increased to 7, 9, or 11)
Fire Protection Districts Health and Safety Code §13800 et seq.	Provide fire protection and other emergency services	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous, may be included	346	Elected by resident voters to 4-year terms or appointed by the Board of Supervisors (and City Council where applicable) to fixed 4 year terms ⁷	May be 3, 5, 7, 9 or 11 Directors (not to exceed 11)
Harbor Districts Harbors and Navigation Code §6000 et seq.	Manage any bay, harbor, inlet, river, channel, etc. in which tides are affected by the Pacific Ocean	Any portion or whole part of a county, city, or cities, the exterior boundary of which includes a harbor	7	Elected by resident voters to 4-year terms	5 Commissioners
Health Care/Hospital Districts Health and Safety Code §32000 et seq.	Establish, maintain, and operate, or provide assistance in the operation of, one or more health facilities or health services, including, but not limited to: outpatient programs, services, and facilities; retirement programs, services, and facilities; chemical dependency programs and facilities	Any incorporated or unincorporated territory, or both, or territory in any one or more counties; the territory comprising this district need not be contiguous but the territory of a municipal corporation shall not be divided	79	Elected by resident voters to 4-year terms	5 Directors
Irrigation Districts Water Code §20500 et seq.	Sell and lease water; operate sewage collection and disposal system; deliver water for fire protection; dispose and salvage sewage water; protect against damage from flood or overflow; provide drainage made necessary by the irrigation provided; maintain recreational facilities in connection with any dams, reservoirs, etc.; and operate and sell electrical power	Any land capable of irrigation; includes land used for residential or business purposes capable of receiving water for domestic or agriculture purposes; need not be contiguous	92	Elected by resident voters to 4-year terms ⁸	3 or 5 Directors
Levee Districts Water Code §70000 et seq.	Protect the district's land from overflow by constructing and maintaining the necessary infrastructure	Any county or counties or any portion thereof of an unincorporated territory or incorporated territory in need of protection of the lands of the district from overflow and for the purpose of conserving or adding water to the sloughs and drains	13	Elected by landowner voters to 4-year terms	3 Directors

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Library Districts <i>Education Code §19400 et seq.</i>	Equip and maintain a public library in order to promote knowledge in a variety of areas	Any incorporated or unincorporated territory, or both, in any one or more counties, so long as the territory of the district consists of contiguous parcels and the territory of no city is divided	13	Appointed by the Board of Supervisors to fixed 4-year terms	3 or 5 Trustees
Memorial Districts <i>Military and Veterans Code §1170 et seq.</i>	Operate and maintain memorial halls, meeting places, etc. for veterans	Any incorporated territory of the county together with any contiguous unincorporated territory thereof; or may be formed entirely of contiguous incorporated territory; or entirely of contiguous unincorporated territory	27	Elected by resident voters to 4-year terms	5 Directors ⁹
Mosquito Abatement and Vector Control Districts <i>Health and Safety Code §2000 et seq.</i>	Conduct effective programs for the surveillance, prevention, abatement and control of mosquitos and other vectors	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous and districts may not overlap	47	Appointed by the Board of Supervisors or the City Council to fixed 2-4 year terms ¹⁰	At least 5 Trustees
Municipal Utility Districts <i>Public Utilities Code §11501 et seq.</i>	Manage and supply light, water, power, heat, transportation, telephone service, or other means of communication, or means for the collection, treatment, or disposition of garbage, sewage or refuse matter	Any public agency together with unincorporated territory, or two or more public agencies, with or without unincorporated territory; public agencies and unincorporated territory included within a district may be in the same or separate counties and need not be contiguous; no public agency shall be divided in the formation of a district	5	Elected by resident voters to 2-4-year terms ¹¹	5 Directors
Municipal Water Districts <i>Water Code §71000 et seq.</i>	Develop and sell water; promote water use efficiency; operate public recreational facilities; provide fire protection; collect and dispose trash, garbage, sewage, storm water and waste; and generate, sell and deliver hydroelectric power	Any county or counties, or of any portions thereof, whether such portions include unincorporated territory only or incorporated territory of any city or cities; cities and unincorporated territory does not need to be contiguous	37	Elected by resident voters to 4-year terms	5 Directors
Police Protection Districts <i>Health and Safety Code §20000 et seq.</i>	Provide police service to a community	May be formed in unincorporated towns	3	Elected by resident voters to 2-4-year terms	3 Commissioners
Port Districts <i>Harbors and Navigation Code §6200 et seq.</i>	Maintain and secure the ports	Shall include one municipal corporation and any contiguous unincorporated territory in any one county, but a municipal corporation shall not be divided	5	Appointed by the Board of Supervisors and City Council to fixed 4-year terms, and approved by resident voters	5 Commissioners

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Public Cemetery Districts Health and Safety Code §9000 et seq.	Maintain public cemeteries in communities as necessary	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous; districts may not overlap	248	Appointed by the Board of Supervisors to fixed 4-year terms	3 or 5 Trustees
Public Utility Districts Public Utilities Code §15501 et seq.	Maintain the infrastructure to provide electricity, natural gas, water, power, heat, transportation, telephone service, or other means of communication, or the disposition of garbage, sewage, or refuse matter	May be incorporated and managed in unincorporated territory	54	Elected by resident voters to 2-4 Year terms ¹²	At least 3 Directors
Reclamation Districts Water Code §50000 et seq.	Reclaim and maintain land that is at risk of flooding for a variety of purposes	Any land within any city in which land is subject to overflow or incursions from the tide or inland waters of the state	150	Elected by landowner voters to 4 year terms	3, 5 or 7 Trustees
Recreation and Park Districts Public Resources Code §5780 et seq.	Organize and promote programs of community recreation, parks and open space, parking, transportation and other related services that improve the community's quality of life	Any territory, whether incorporated or unincorporated, whether contiguous or noncontiguous	95	Elected by resident voters to 4 year terms or appointed by the Board of Supervisors to fixed 4 year terms	5 Directors
Resource Conservation Districts Public Resources Code §9151 et seq.	Manage a diversity of resource conservation projects, including soil and water conservation projects, wildlife habitat enhancement and restoration, control of exotic plant species, watershed restoration, conservation planning, education, and many others	Any land shall be those generally of value for agricultural purposes, but other lands may be included in a district if necessary to conserve resources	99	Elected by resident voters to 4 year terms	5, 7, or 9 Directors
Sanitary Districts Health and Safety Code §6400 et seq.	Maintain and operate garbage dumpsites, garbage collection and disposal systems, sewers, storm water drains and storm water collection, recycling and distribution systems	Any county, or in two or more counties within the same natural watershed area	66	Elected by resident voters to 4 year terms	5 Directors
Transit Districts Public Utilities Code §24501 et seq.	Construct and operate rail lines, bus lines, stations, platforms, terminals and any other facilities necessary or convenient for transit service	Any city together with unincorporated territory, or two or more cities, with or without unincorporated territory may organize and incorporate as a transit district; cities and unincorporated territory included within a district may be in the same or separate counties and need not be contiguous; no city shall be divided in the formation of a district	17	Elected by resident voters to 2- 4-year terms ¹³	7 Directors

Special District Type	Powers and Functions	Formation	Independent Special Districts	Election Information	Number of Board Members
Water Conservation Districts Water Code §74000 et seq.	Maintain, survey, and research water supplies	Unincorporated territory or partly within unincorporated and partly within incorporated territory, and may be within one or more counties that need water conservation services; territory does not need to be contiguous	13	Elected by resident voters to 4-year terms	3, 5 or 7 Directors
Water Replenishment Districts Water Code §60000 et seq.	Replenish the water and protect and preserve the groundwater supplies	Any land entirely within unincorporated territory, or partly within unincorporated territory and partly within incorporated territory, and within one or more counties in this state	2	Elected by resident voters to 4-year terms	5 Directors



SPECIAL DISTRICT PRINCIPAL ACTS ENDNOTES

1. *Can be changed to resident voter by the Board of Supervisors through a resolution and a petition (See Water Code §35040)*
2. *Board member must be a holder or legal representative of title to land within the district or designated by a holder of title of land (See Water Code §34700)*
3. *Must be an owner of land devoted to the growing of the product for which the district is established (See Food and Agriculture Code §8502)*
4. *May be elected: At large, by divisions, or from divisions*
5. *Food and Agriculture Code §6060: "No person shall, at any time, be eligible to hold the office of director of any district unless he or she is a resident of the state, and a cotton grower, either individually or as a joint tenant of, or is a member of a partnership which owns, or is an officer of, a corporation which grows cotton within the district"*
6. *For specifics on the county sanitation district mixed board, please see Health and Safety Code §4730-4730.1*
7. *Dependent upon existence of cities within the district*
8. *Water Code §21552: "The number of divisions may be changed to three or five or the method of electing directors may be changed to election by the district at large or by divisions, or both changes may be made simultaneously"*
9. *Military and Veterans Code §1170: "A majority of the seats on the board shall be designated for veterans, as defined in Section 940. Any board seat that is so designated, but is not currently filled by a qualifying individual, shall be filled by a qualified individual at the next election at which that seat is to be filled"*
10. *Health and Safety Code §2024 (a): "..., the term of office for a member of the board of trustees shall be for a term of two or four years, at the discretion of the appointing authority"*
11. *Elected at large from nominees that represent each of the five wards within the district (See Public Utilities Code §11641-11656)*
12. *Elected at large and from territorial units in unincorporated areas situated within the county (See Public Utilities Code §15951-15976)*
13. *Elected at large from nominees that represent each of the five wards within the district and two are elected at large (See Public Utilities Code §24801)*

Special District Special Acts

Special District Special Acts are statutes that address the specific needs of a community and establish a specific special district to address those needs. These districts (rather than district types) are uniquely created by the Legislature. Below is a list of special acts:

AIR POLLUTION CONTROL

Bay Area Air Quality Management District.....	Health and Safety 40200 et seq.
South Coast Air Quality Management District	Health and Safety 40410 et seq.
San Joaquin Valley Air Quality Management District.....	Health and Safety 40600 et seq.
Sacramento Metropolitan Air Quality Management District.	Health and Safety 40950 et seq.
Mojave Desert Air Quality Management District	Health and Safety 41200 et seq.
Antelope Valley Air Quality Management District.....	Health and Safety 41300 et seq.

AIRPORT

Monterey Peninsula Airport District Act.....	**
San Diego County Regional Airport Authority	Public Utilities 170000 et seq.

DRAINAGE

Knights Landing Ridge Drainage District Law.....	Water* 21-1 (Year 1913) Chapter 99
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FLOOD CONTROL AND WATER CONSERVATION

San Diego County Flood Control District Act	Water* 50-1 (Year 1966) Chapter 55
Flood Control and Flood Water Conservation District Act.....	Water* 38-1 (Year 1931) Chapter 641
Alameda County Flood Control & Water Conservation District Act	Water* 55-1 (Year 1949) Chapter 1275
American River Flood Control District Act.....	Water* 37-1 (Year 1927) Chapter 808
Contra Costa County Flood Control & Water Conservation District Act	Water* 63-1 (Year 1951) Chapter 1617
Del Norte County Flood Control District Act.....	Water* 72-1 (Year 1955) Chapter 166
Fresno Metropolitan Flood Control Act.....	Water* 73-1 (Year 1955) Chapter 503
Humboldt County Flood Control District Act.....	Water* 47-1 (Year 1945) Chapter 939
Lake County Flood Control and Water Conservation District Act	Water* 62-1 (Year 1951) Chapter 1544
Lassen-Modoc Cnty Flood Control & Water Conservation District Act.....	Water* 92-1 (Year 1959) Chapter 2127
Los Angeles County Flood Control Act.	Water* 28-1 (Year 1915) Chapter 755
Marin County Flood Control and Water Conservation District Act	Water* 68-1 (Year 1953) Chapter 666
Mendocino County Flood Control & Water Conservation District Act	Water* 54-1 (Year 1949) Chapter 995
Monterey County Flood Control and Water Conservation District Act	Water* 52-1 (Year 1947) Chapter 699
Napa County Flood Control and Conservation District Act.....	Water* 61-1 (Year 1951) Chapter 1449
Orange County Flood Control Act	Water* 36-1 (Year 1927) Chapter 723
Plumas County Flood Control and Waste Conservation District Act.....	Water* 88-1 (Year 1959) Chapter 2114
Riverside County Flood Control and Water Conservation District Act.....	Water* 48-1 (Year 1945) Chapter 1122
San Benito County Conservation and Flood Control District Act	Water* 70-1 (Year 1953) Chapter 1598
San Bernardino County Flood Control Act	Water* 43-1 (Year 1939) Chapter 73

San Joaquin County Flood Control & Water Conservation District Act.....	Water* 79-1 (Year 1956) Chapter 46
San Luis Obispo Cnty Flood Control & Water Conservation District Act.....	Water* 49-1 (Year 1945) Chapter 1294
San Mateo County Flood Control District Act.....	Water* 87-1 (Year 1959) Chapter 2108
Santa Barbara Cnty Flood Control & Water Conservation District Act.....	Water* 74-1 (Year 1955) Chapter 1057
Santa Cruz County Flood Control and Water Conservation District Act.....	Water* 77-1 (Year 1955) Chapter 1489
Sierra County Flood Control and Water Conservation District Act.....	Water* 99-1 (Year 1959) Chapter 2123
Siskiyou County Flood Control and Water Conservation District Act.....	Water* 89-1 (Year 1959) Chapter 2121
Solano County Flood Control and Water Conservation District Act.....	Water* 64-1 (Year 1951) Chapter 1656
Stanislaus County Flood Control and Enabling Act.....	Water* 120-1 (Year 1981) Chapter 421
Tehama County Flood Control and Water Conservation District Act.....	Water* 82-1 (Year 1957) Chapter 1280
Ventura County Flood Control Act.....	Water* 46-1 (Year 1944) Chapter 44
Yolo County Flood Control and Water Conservation District Act.....	Water* 65-1 (Year 1951) Chapter 1657
Tulare County Flood Control and Water Conservation District Act.....	Water* 111-1 (Year 1969) Chapter 1149
Madera County Flood Control and Water Conservation District Act.....	Water* 110-100 (Year 1983) Chapter 916
Colusa County Flood Control and Water Conservation Act.....	Water* 123-1 (Year 1984) Chapter 926
Sutter County Flood Control and Water Conservation District Act.....	Water* 125-1 (Year 1984) Chapter 688
Placer County Flood Control and Water Conservation District Act.....	Water* 126-1 (Year 1984) Chapter 689
Bay Area Water Supply and Conservation Agency.....	Water 81300 et seq.
Napa County Flood Protection and Watershed Authority.....	Revenue and Taxation 7285.5 et seq.

HARBOR AND PORT

San Diego Unified Port District Act.....	** (Year 1970) Chapter 1283
Humboldt Bay Harbor Recreation and Conservation District Act.....	**

LOCAL HEALTH DISTRICTS

Monterey County Special Health Care Authority Act.....	Health and Safety 1170 et seq.
Santa Barbara County Health Care Authority Act.....	Health and Safety 1175 et seq.
Coast Life Support District Act.....	General Law (Year 1986) Chapter 375

MUNICIPAL IMPROVEMENT

Montalvo Municipal Improvement District Act.....	** (Year 1955) Chapter 549
Guadalupe Valley Municipal Improvement District Act.....	** (Year 1959) Chapter 2037
Bethel Island Municipal Improvement District Act.....	** (Year 1960) Chapter 22
Embarcadero Municipal Improvement District Act.....	** (Year 1960) Chapter 81
Estero Municipal Improvement District Act.....	** (Year 1960) Chapter 82

LEVEE

Levee District Number One of Sutter County.....	Water* 1-1 (Year 1873) Chapter 349
City of Marysville Levee District.....	Water* (Year 1875) Chapter 134
Protection District Act of 1880.....	Water* 4-1 (Year 1880) Chapter 63
Sacramento River West Side Levee District.....	Water* 26-1 (Year 1915) Chapter 361
Lower San Joaquin Levee District Act.....	Water* 75-1 (Year 1955) Chapter 1075
Brannan-Andrus Levee Maintenance District Act.....	Water* 106-1 (Year 1967) Chapter 910

LIBRARY

Union High School District Public Libraries.....	Education 18301 et seq.
NAPA County Winegrape Pest And Disease Control District Law.....	Food and Agriculture 6292 et seq.

RECLAMATION

Reclamation District No. 10.....	Water* 24-1 (Year 1913) Chapter 194
Reclamation District No. 70	Water* 10-1 (Year 1905) Chapter 552
Reclamation District No. 317	Water* 3-1 (Year 1877) Chapter 379
Reclamation District No. 800	Water* 12-1 (Year 1907) Chapter 213
Reclamation District No. 830	Water* 15-1 (Year 1911) Chapter 171
Reclamation District No. 833	Water* 17-1 (Year 1911) Chapter 403
Reclamation District No. 900	Water* 14-1 (Year 1911) Chapter 100
Reclamation District No. 999	Water* 23-1 (Year 1913) Chapter 161
Reclamation District No. 1000	Water* 19-1 (Year 1911) Chapter 412
Reclamation District No. 1001	Water* 18-1 (Year 1911) Chapter 411
Reclamation District No. 1500	Water* 22-1 (Year 1913) Chapter 100
Reclamation District No. 1600	Water* 25-1 (Year 1913) Chapter 195
Reclamation District No. 1660	Water* 27-1 (Year 1915) Chapter 591
Reclamation District No. 2031	Water* 30-1 (Year 1919) Chapter 338
Union Island Reclamation District No. 1 and 2	Water* 7-1 (Year 1903) Chapter 36

RECREATION AND PARK

Lake Cuyamaca Recreation and Park District Act	** (Year1961) Chapter 1654
Mount San Jacinto Winter Park Authority Act.....	** (Year1945) Chapter 1040

SANITATION AND FLOOD CONTROL DISTRICT ACT

Vallejo Sanitation and Flood Control District Act of 1952	Water* 67-1 (Year1 952) Chapter 17
Tahoe-Truckee Sanitation Agency District Act of 1971	** (Year 1971) Chapter 1560

SEWER AND SEWER MAINTENANCE

Fairfield-Suisun Sewer District Act	** (Year 1951) Chapter 303
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RESOURCE CONSERVATION DISTRICTS

Tahoe Resource Conservation District Act.....	Public Resources 9951 et seq.
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STORM WATER DRAINAGE AND MAINTENANCE

Contra Costa County Storm Drainage District Act.....	Water* 69-1 (Year 1953) Chapter1532
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TRANSIT

San Francisco Bay Area Rapid Transit District Act.....	Public Utilities 28500 et seq.
Stockton Metropolitan Transit District Law	Public Utilities 50000 et seq.
Southern California Rapid Transit District Law	Public Utilities 30000 et seq.
Marin County Transit District Act of 1984	Public Utilities 70000 et seq.
Santa Barbara Metropolitan Transit District Act of 1965.....	Public Utilities 95000 et seq.
Santa Cruz Metropolitan Transit District Act of 1967.....	Public Utilities 98000 et seq.
Santa Clara County Transit District Act	Public Utilities 100000 et seq.
Golden Empire Transit District Act	Public Utilities 101000 et seq.
Sacramento Regional Transit District Act	Public Utilities 102000 et seq.
San Mateo County Transit	Public Utilities 103000 et seq.
North San Diego County Transit Development Board.....	Public Utilities 125000 et seq.
North Coast Railroad Authority Act	Public Utilities 93000 et seq.

PUBLIC UTILITY

Olivehurst Public Utility District Act.....	Water* 56-1 (Year 1950) Chapter 12
Donner Summit Public Utility District Act.....	Water* 58-1 (Year 1950) Chapter 15
Metropolitan Water District.....	Water* 109-1 (Year 1969) Chapter 209

WATER AGENCY OR AUTHORITY

Alpine County Water Agency Act	Water* 102-1 (Year 1961) Chapter 1896
Amador County Water Agency Act	Water* 95-1 (Year 1959) Chapter 2146
Antelope Valley-East Kern Water Agency Law.....	Water* 95-50 (Year 1959) Chapter 2146
Contra Costa County Water Agency Act.....	Water* 80-1 (Year 1957) Chapter 518
Desert Water Agency Law	Water* 100-1 (Year 1961) Chapter 1069
El Dorado County Water Agency Act.....	Water* 96-1 (Year 1959) Chapter 2139
Kern County Water Agency Act	Water* 99-1 (Year 1961) Chapter 1003
Mariposa County Water Agency Act.....	Water* 85-1 (Year 1959) Chapter 2036
Mojave Water Agency Act	Water* 97-1 (Year 1959) Chapter 2146
Nevada County Water Agency Act.....	Water* 90-1 (Year 1959) Chapter 2122
Orange County Water District Act	Water* 40-1 (Year 1933) Chapter 924
Placer County Water Agency Act.....	Water* 81-1 (Year 1957) Chapter 1234
Sacramento County Water Agency Act	Water* 66-1 (Year 1952) Chapter 10
San Geronio Pass Water Agency Act.....	Water* 101-1 (Year 1961) Chapter 1435
Santa Barbara County Water Agency Act.....	Water* 51-1 (Year 1945) Chapter 1501
Shasta County Water Agency Act	Water* 83-1 (Year 1957) Chapter 1512
Sutter County Water Agency Act.....	Water* 86-1 (Year 1959) Chapter 2088
Yuba County Water Agency Act.....	Water* 84-1 (Year 1959) Chapter 788
County Water Authority Act	Water* 45-1 (Year 1943) Chapter 545
Monterey Peninsula Water Management Act.....	Water* 118-1 (Year 1977) Chapter 527
Yuba-Bear River Basin Authority Act.....	Water* 93-1 (Year 1959) Chapter 2131
Crestline-Lake Arrowhead Water Agency Act.....	Water* 104-1 (Year 1962) Chapter 40
Castaic Lake Water Agency Law.....	Water* 9099B (Year 1962) Chapter 28
Bighorn Mountain Water Agency Act.....	Water* 9099D (Year 1969) Chapter 1175
Sonoma County Water Agency Act.....	Water* 7757 (Year 1949) Chapter 994
Santa Clara Valley Water District	Water* 7335 (Year 1973) Chapter 56
North Delta Water Agency Act.....	Water* 115-1 (Year 1973) Chapter 283
South Delta Water Agency Act.....	Water* 116-1 (Year 1973) Chapter 1089
Central Delta Water Agency Act	Water* 115-1 (Year 1973) Chapter 1133
Tuolumne County Water Agency Act.....	Water* 113-1 (Year 1969) Chapter 1236
Pajaro Valley Water Management Agency Act	Water* 124-1 (Year 1984) Chapter 257
Ojai Basin Groundwater Management Agency Act	Water* 131-101 (Year 1991) Chapter 750

WATER CONSERVATION

Kings River Conservation District Act	Water* 59-1 (Year 1951) Chapter 931
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TOLL TUNNEL AUTHORITY

El Dorado County Toll Tunnel Authority Act	Streets and Highways 31100 et seq.
Los Angeles County Toll Tunnel Authority Act	Streets and Highways 31100 et seq.

* *Uncodified acts referenced are in the Water Code of West's Annotated California Codes.*

** *Uncodified acts referenced in the statutes of California.*



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