Entity Type	"Special District"	PID	LID	GID	SID
Statute (C.R.S.)	Title 32, Article 1	30-20-501	30-20-601	31-25-601	31-25-501
Governing Board/Status	Board of Directors-elected directly	Board of County Commissioners ex officio	Administrative subdivision of County	City or Town Board ex officio	Administrative subdivision of a municipality
Formation Petition Resolution/Ordinance Election	X X	X X*	X X	X X*	X X
Permitted Activities	Streets improvement, water, sewer (inc. drainage), parks and recreation, fire protection, TV relay, mosquito control, phone line extension, public transportation systems, health services, ambulance, solid waste, transportation, tunnels, limited security services, covenant enforcement. Cannot construct electric or gas systems or provide police protection.	Acquire, construct, install, operate or maintain any public improvement and provide any service that the county is authorized to provide, except solid waste facilities/sites or transfer stations or transportation of other types of trash, industrial waste, garbage, etc. No such improvement or service shall duplicate same already provided by special district.	Construct, grade, pave, pour, gutter, line streets; sidewalks adjacent to such streets; street lighting; drainage; maintenance roads adjacent to such drainage facilities. Water transmission/distribution and sewage collection/transmission systems. Transportation service authorized for specific city and county entity. Can be organized within the boundaries of a PID to defray costs of PID improvements or services which specially benefit properties.	improvement and provide any service the municipality is authorized to provide except solid waste facilities/sites or transfer stations or	Grade, pave, curb, gutter, parking, or otherwise improve streets and alleys; street lighting, drainage, sidewalks. Also renewals and extensions which benefit the land abutting such improvements, such as water mains, heating and cooling mains, lighting systems. Also construction of sewers, sewage disposal works, renewals/extensions thereof, and such other public works authorized by the governing body.
Powers Construction Operation/Maintenance Condemn Property	X X X	X X X	X X**	X X X	х
Finance Mechanism Ad Valorem Tax Assessment Bonds G.O. Revenue Special Assessment Sales Tax	X X X	X X X** X**	X X* X X**	X X X	X X* X
Charge rates, tolls, fees	X	X	^	X	
Comments		* If 100% of the owners of real property sign the petition, the governing body may waive the notice publication, hearing, and election, if requested. ** PID may form a LID within its boundaries to use sales tax or assessment.	* for county wide improvements ** for counties over 100,000 population and a city that has been authorized to become a city and county, for ongoing street, street lighting, drainage facilities improvements or transportation services. Tax revenue may also be used for operation and maintenance of same.	* If 100% of the owners of real property sign the petition, the governing body may waive the notice publication, hearing, and election, if requested.	* for municipal-wide improvements

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Entity Type	Building Authority	Downtown Development Authority DDA	Urban Renewal Authority URA	Business Improvement District BID	Local Marketing District
Statute (C.R.S.)	Title 7, Articles 20-29	31-25-801	31-25-101	31-25-1201	29-25-101
Governing Board/Status	Nonprofit Corporation; Board is ratified by governing board of entity	Board of 5-11 appointed by council	Board of 5 - 11 appointed by mayor, ratified by council	Governing body ex officio or appointed board or elected board	Governing body ex officio; appointed board or elected board
Formation Petition Resolution/Ordinance Election	x	X	X X	X X	X X
Permitted Activities	Any public improvement, on behalf of county or municipality.	Very broad. Can be used to "prevent" deterioration. Plan, propose & implement "plans of development"-removal, site preparation, renovation, repair, remodeling, reconstruction.	Limited to "urban renewal area" demolition & removal of buildings; streets, utilities, parks, "other improvements" subject to "urban renewal plan."	Planning & managing development; maintenance of improvement; promotion or marketing; business recruitment, management and development; provide snow removal, refuse collection; design assistance; acquire construction financing; install and operate improvements.	Provide organization, promotion, marketing and management of public events; support business recruitment, management and development; coordinate tourism promotion.
Powers Construction Operation/Maintenance Condemn Property	X X	X X	X X X	X X	X* X
Finance Mechanism Ad Valorem Tax Assessment Bonds G.O. Revenue Special Assessment Sales Tax Charge rates, tolls, fees	X* X	X; also, five mill X* X* X	X** X* X*	X X X X X	X**
Comments	* by contract with property owners only	* tax allocation bonds. Restricted to central business district. Can use Tax Increment Financing ** operating levy	* tax allocation bonds Requires "blight" conditions. ** for Tax Increment Financing		* Tourist information centers only. ** Can levy a "marketing and promotion tax on the purchase price paid or charged to persons for rooms or accommodations."

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Entity Type	Authority - IGA	Power or Water Authority	Underground and Utility Conversion District	Housing Authority	County Recreation District
Statute (C.R.S.)	29-1-201	29-1-204/204.2	29-8-101	29-1-204.5, 29-4-201/501	30-20-701
Governing Board/Status	Board of Directors appointed by participating parties	Board of Directors appointed by participating parties	District created by county or municipality	Commissioners are governing body ex officio or appointed by governing body	Board of 5 appointed by Board of County Commissioners
Formation Petition Resolution/Ordinance Election	Х	х	X X	X X X	Х
Permitted Activities	Any function, service, or facility authorized to all participating parties.	Develop, produce, transmit electrical energy/develop water resources, systems or facilities.	Convert existing overhead electric or communication facilities to underground locations.	Construct and operate housing units.	Provide and operate recreational facilities.
Powers Construction Operation and Maintenance Condemn Property	X X X	X X X	Х	X X X	X X
Finance Mechanism Ad Valorem Tax Assessment Bonds G.O. Revenue Special Assessment Sales Tax Charge rates, tolls, fees	X X X X X	X X	X X	X* five mills X X X X*	X* one mill
Comments		power municipal only/water any political entity authorized to own or operate water system		Requires finding of unsanitary or unsafe housing or lack of safe or sanitary housing. *secured by rent or mortgage	*by Board of County Commissioners

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Entity Type	County Cemetery District	County Pest Control District	County Disposal District	County Law Enforcement Authority	Library District
Statute (C.R.S.)	30-20-801	35-5-101	30-20-201	30-11-401	24-90-101
Governing Board/Status	Board of 3 appointed by Board of County Commissioners	Board of County Commissioners	Administrative subdivision of County	Board of County Commissioners ex officio	Board of Trustees appointed by governing bodies
Formation Petition Resolution/Ordinance Election	X X	x x	Х	X X	X X X
Permitted Activities	Operate cemetery and sell burial plots.	Control or destroy pests: noxious weeds, insects and plant diseases.	Provide dump, sanitary landfill or other means of garbage or trash disposal.	Provide law enforcement; powers and duties as specified in resolution.	Provide library services.
Powers Construction Operation and Maintenance Condemn Property	X X	х	X X		X X
Finance Mechanism Ad valorem tax Assessment Bonds G.O. Revenue Special Assessment Sales Tax	X* four mills	X* two mills	X* ½ mill	X* seven mills	x x
Charge rates, tolls, fees	X	X**	X		
Comments	* by Board of County Commissioners	* by Board of County Commissioners ** itemized amount due for pest control treatment, if past due, will become assessed as a lien upon real estate.	* by Board of County Commissioners	* subject to "truth in taxation" Can receive short-term loans.	

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Entity Type	Regional Library Authority	Library Capital Facilities District	Forest Improvement District	
Statute (C.R.S.)	24-90-110.7	24-90-501	32-18-101	
Coverning	Board oppointed Dor	Doord of Library District Forming	Board of Directors appointed	
Governing Board/Status	Board appointed Per Terms of IGA	Board of Library District Forming Facilities District	Board of Directors appointed	
board/Status	Terms or IGA	Facilities Distict	by Board of County Commissioners or Council	
Formation			Commissioners of Council	
Petition				
Resolution/Ordinance	X		×	
Election	^	X X*	X X	
Licotion		X*	^	
Permitted Activities	Support and provide	Provide library capital facilities		
T GITHLEGG / TOLLVILLOG	library service in	within library district		
	underserved areas.	Within library diother		
	andorsorved areas.			
Powers				
Construction	X	X	X*	
Operation and	X X	X X	X* X*	
Maintenance				
Condemn Property				
Finance Mechanism				
Ad valorem tax	X	X		
Assessment				
Bonds				
G.O.	X	X		
Revenue	X X			
Special Assessment				
Sales Tax	X Not Exceed		X	
Charge rates, tolls,	1%			
fees				
Comments	* by Board of County	* At board's discretion.	* Plan and implement forest	
Commicino	Commissioners	At board a discretion.	improvement projects;	
	33		infrastructure support for	
			bioheating conversion and	
			biomass collection; community	
			wildfire protection plans	
			Wilding protection plans	

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