

Local Government

All political power originates with the people. When the United States of America was founded, the people delegated certain powers, defined in the U.S. Constitution, to the new federal government. Those powers not specifically delegated to the federal government were reserved by the states. The states grant specific powers to local governments through state constitutions and statutes. However, some forms of local government existed in Ohio before the first state constitution was adopted in 1802.

Two features make Ohio's system of local government distinctive. One is the very strong home rule provisions for municipalities. The other is the constitutional requirement that property taxes may be assessed at no more than 1 percent of value, also referred to as 10 mills, unless approved by voters.

Ohio now has more than 3,800 separate local government units and ranks fourth among the states in the total number of units, according to Governing.com. The Ohio Constitution authorizes three major types of local government units: municipality, county and township. A fourth type in use in Ohio is the special district, such as school districts, discussed in the next chapter, or health districts, discussed below. State law permits local officials to create special districts or requires a vote of residents of the district.

Understanding Home Rule

Article 18 of the Ohio Constitution grants certain powers to municipalities. The General Assembly cannot interfere with powers granted to municipal corporations by the Ohio Constitution unless the Constitution sanctions their interference. On the other hand, municipal laws cannot be in conflict with laws passed by the General Assembly. Municipal "home rule" powers include the power of local self-government, the exercise of certain police powers, and the ownership and operation of public utilities beyond its borders.

Municipalities

Ten city governments were organized under the Northwest Ordinance of 1787. After passage of the first constitution, cities were chartered individually with special

laws passed for each one. This procedure wasted legislative time and gave different treatment to the various municipalities. The 1851 constitution prohibited special legislation and required the General Assembly to pass general laws governing organization of all cities and villages. After passage of these laws, cities pressed for legislation that would enable them to meet the special needs of their people. This resulted in 11 different classifications of cities based on population. The Ohio Supreme Court declared this system unconstitutional in 1902.

The General Assembly responded by adopting a new municipal code with only two classifications of municipalities. But pressure by large cities for more flexibility continued, and in 1912 the people approved the present Article XVIII of the constitution, which allows municipal corporations to have home rule power.

The constitution and Ohio Revised Code Section 7 specify the form and powers of municipalities in Ohio. In general, Ohio municipalities provide the services usually associated with local government: police and fire protection, water supply, traffic control, public health regulation and sanitation. Municipal corporations are classified as cities if their population exceeds 5,000; otherwise an incorporated municipality is called a village. The secretary of state declares the status of a municipality as a city or a village following the federal decennial census.

Municipalities may be organized by any of three alternative methods: (1) according to provisions of the general laws, (2) according to the optional plan laws or (3) by a home rule charter.

The general laws provide for the mayor-council form of government. In this form the mayor is the chief executive officer and a council, varying in size with the size of the municipality, is the legislative body. Several other executive officers are elected and the mayor appoints the heads of the other executive departments. There is a difference between the prescribed form for an incorporated village and for a city, although both might be considered “weak mayor” forms of government with executive authority divided between the mayor and either a commission or other elected officials.

The optional plan laws provide for specific variations of each of the three basic forms of government. These are the mayor-council form; the council-manager form, in which an elected council determines general policy and appoints a manager to administer it; and the commission form, in which executive and legislative functions are combined in one elected body. An optional plan must be approved by the electors. This alternative has never been used extensively in Ohio, probably because home rule charters were made possible at the same time.

“Any municipality can frame and adopt or amend a charter for its government and . . . exercise thereunder all powers of local self-government,” according to Article XVIII, Section 7, of the Ohio Constitution. Under this home rule authority, cities and villages may adopt charters that vary their form of government from those

offered under the general and optional plan laws. A proposal to frame a charter may be submitted to the electors by either a two-thirds vote of the legislative authority of the municipality or upon petition of 10 percent of the electors.

Voters decide whether they want a charter to be drawn at either a general or special election. In the same election, electors vote for the 15 charter commissioners who will write the charter if the issue passes. The commission must submit the proposed charter to the voters within a year of its election. If a majority of voters approve it, the charter becomes effective. Home rule charters may vary as to council size, method of election, number of executive officers and departments, etc., to meet the needs and wishes of the community. About two-thirds of Ohio's cities operate under home rule charters.

Powers

In addition to providing flexibility in the form of government, the 1912 amendment gave home rule powers to municipalities. Home rule means simply the authority to govern your own affairs. The home rule amendment granted this power to all municipalities regardless of size. Both charter and non-charter municipalities have home rule power, although court decisions have tended to grant more power to charter municipalities than to non-charter municipalities.

Section 3 of Article XVIII says: Municipalities shall have authority to exercise all powers of local self-government and to adopt and enforce within their limits such local police, sanitary, and other similar regulations as are not in conflict with general laws. Since 1912 the meaning of this section has been tested hundreds of times in the courts to determine which are municipal powers and which are state powers.

Generally, municipalities have full power over the internal operation of their municipal government — the departments, boards, commissions and so on. In addition, they have the authority to regulate the behavior of their citizens, provided these regulations are not in conflict with state laws. State law takes precedence over municipal ordinance in any area that could be considered to affect the health and welfare of all citizens; for example, municipalities have little ordinance power over the regulation of fireworks.

Other sections of the constitution state that the General Assembly may pass laws limiting the powers of municipalities to levy taxes or incur debt and that municipal electors have initiative and referendum power over municipal ordinances. Municipal corporations may appropriate property for public use and may sell any excess so acquired; assess property that benefits from local improvements so owners pay taxes for such improvements; and own and operate a public utility, sell up to 50 percent of the product of the utility outside its own corporation limits (water and sewer services are not subject to the limitation) and issue mortgage bonds to acquire or extend the utility.

In addition to the services mentioned earlier, municipalities may provide municipal electric power, heat, libraries, hospitals and places of correction; and public landings, wharves, docks and piers. They may establish and care for streets, regulate vehicles and the use of streets, impound animals, provide for refuse disposal and regulate weights and measures such as gas pumps and taxi meters. Municipalities may construct the necessary buildings for police and fire use, purchase fire engines or boats, build airports, provide off-street parking, rehabilitate blighted areas and build limited access highways or freeways. Municipalities may plan for the development and use of all land within the city limits and may implement this plan through zoning regulations. All these specific powers are included under the general grant of power by the constitution.

Incorporating and Dissolving

New villages can be formed when the majority of landowners in the area to be incorporated petition the county commissioners. The commissioners must then hold hearings. Commissioners cannot allow the incorporation if the territory involved is within three miles of an existing municipal corporation unless that municipality approves or has already rejected annexing the territory. The area of the proposed village must be at least two square miles, have a population of 800 persons per square mile and have an assessed property valuation of at least \$3,500 per person. A special provision is included in state law that permits a township area with a population of 25,000 or greater to incorporate as a city even though the proposed incorporation would include territory within three miles of an existing municipality. Electors must approve the proposal to incorporate as a city.

As mentioned earlier, a village automatically becomes a city if the federal decennial census says the population is 5,000 or more and the secretary of state then declares it a city. Residents may dissolve a village as a corporation if 40 percent of its electors petition for it and a majority of voters support the move at an election called to consider the question.

The County

The Northwest Ordinance of 1787 provided the basis for organization of 10 counties in Ohio. The number of counties increased rapidly after adoption of the first constitution in 1802 until the last of the present counties was organized in 1851.

Ohio's 88 counties vary in size from 228 square miles (Lake County) to 702 (Ashtabula County), and in population, according to 2017 U.S. Census Bureau estimates, from 13,092 (Vinton County) to 1.29 million (Franklin County). The state created the county to serve as an agency administering state law and functions, including justice, human services, elections, maintenance of land records, and tax collection. The major difference between counties and municipalities is that a municipality is created by the state upon request of the people living within it for

their interest, convenience and advantage while counties are created by the state, without the consent of the people, in order to carry out state policy. A municipality is a stronger form of government in Ohio since all municipalities are granted home rule power by the constitution.

Form and Powers

County government structure is clearly outlined by state law unless county electors have adopted a home rule charter or approved a form of government under the alternative forms law. Most counties in the state are organized under the general law, except Summit County, which adopted a charter form of government in 1979, followed by Cuyahoga County in 2009.

The General Assembly has prescribed a commission form of government for Ohio counties, headed by a three-member board of county commissioners elected to overlapping four-year terms. The commissioners make and execute policy in the county. Except for Summit and Cuyahoga counties, there is no elected county executive head, although commissioners may appoint an administrator. Commissioners share the executive function of the county with eight other independent county officers: auditor, clerk of courts, coroner, engineer, prosecutor, recorder, sheriff and treasurer. These officials, who are also elected by the people to four-year terms, are technically the equals of the commissioners. But commissioners can exert influence over them through their control of the county budget.

The commissioners are responsible for the county's financial management as well as facilities maintenance, personnel administration and economic development. They approve the annual budget and determine tax levies for county purposes and bond issues for county capital improvements. They may also grant tax abatements. They may buy and sell land and buildings; manage real and county personal property, which includes motor vehicles, tools and office equipment; and provide necessary county buildings. They approve annexations and municipal incorporation and, in some counties, are responsible for rural zoning. They have a wide range of human service responsibilities, including the administration of federal and state workforce investment programs.

County departments under their control usually include building regulation and inspection, purchasing, budget, sanitation engineering, human services and dog warden. Commissioners are responsible for

Why 88 Counties?

When Ohio was established, the early state leaders wanted to ensure that the government was accessible to the citizenry. Each of the 88 counties was created with a county seat no more than one day's journey on horseback from anywhere in the county.

managing solid waste, storm water drainage and ditch improvements.

Although counties originally existed strictly as state administrative agencies, they are now developing quasi-municipal functions, with the approval of the state. The state increased the scope of county powers by granting commissioners the authority to enter into agreements with a municipality, special district, township or another taxing authority to perform any service provided by that body. The flexibility possible under this power can provide a means of delivering services, such as water or waste management, more efficiently and economically.

Ohio law specifies the duties of the county officers. The **auditor** determines the tax value of property, maintains county financial records and issues warrants for payment of county obligations. The **treasurer** collects current and delinquent taxes in the county and its subdivisions, invests the county's funds and disburses funds to schools, townships and other government agencies. The **recorder** records deeds, mortgages, plats, liens and other written instruments.

The **prosecutor** is the chief legal officer of the county, investigating and prosecuting crimes committed within the county. The prosecutor also acts as attorney in defending the county in court and giving legal advice to county agencies and townships. The **coroner** determines the cause of death of persons dying in a violent or suspicious manner and issues death certificates. The **sheriff** is the chief law enforcement officer and custodian of the county jail while also providing services to the courts.

The **engineer** is responsible for the construction, maintenance and repair of all bridges in the county, county roads and other public improvements except buildings. The **clerk of courts** maintains records, enters judgments and collects court costs for the appellate and common pleas courts. The clerk also issues and transfers automobile and watercraft certificates of title.

Other Forms of County Government

A constitutional amendment adopted in 1933 and modified in 1978 gives the people of a county the right to adopt a home rule charter. The charter outlines the form of government, the officers to be elected, and the procedure for performing state-mandated duties. It may provide for organization of the county as a municipal corporation and for municipal powers to be exercised by the county.

A charter commission elected by the people frames the charter and submits it for a vote; or citizens may, by initiative petition, submit a charter to the electors. The charter needs only a majority vote unless the charter gives the county exclusive use of a municipal power. In that case it must be approved by majorities of the voters in all of the following: a) in the county, b) in the largest municipality, c) in the county outside the largest municipality and d) in a majority of the combined total of municipalities and townships of the county. The fourth majority is not required in counties with a population of 500,000 or greater.

By popular vote in November 1979, Summit County became the first of Ohio's 88 counties to adopt a home rule charter. Cuyahoga County voters adopted a similar charter in 2009. The charters, placed on the ballot by citizen initiative, replaced the three-member board of commissioners with an elected county executive and county council.

The constitution also gives the state legislature authority to provide by general law alternative forms of county government for adoption by the people. A law passed in 1961 and considerably strengthened in 1967, permits counties to have an elected or appointed county chief executive and to vary the size and method of election of the commission. The government may create finance, personnel and law departments and exercise all powers implied by state law, provided there is no conflict with municipalities. But none of the other eight elected county officers can be eliminated. The people must approve a proposal for an alternative form by a majority vote.

County Boards and Commissions

The number of boards and commissions in any county varies according to the needs of that particular county. The County Budget Commission, composed of the auditor, treasurer and county prosecutor, has the responsibility for reviewing the tax budgets of all subdivisions in the county to be sure they comply with the Ohio Constitution and statutes. The commission is described in more detail on page 85.

The auditor, treasurer and president of the board of county commissioners make up the Board of Revision, which hears and investigates complaints relating to the valuation or assessment of real property. The board may revise assessments. Appeals from its decisions may be filed in common pleas court or with the State Board of Tax Appeals.

State law also prescribes county boards of alcohol, drug addiction and mental health; elections, health, children's services, developmental disabilities, planning and zoning.

Townships

Townships were first laid out in Ohio according to the basic policy for the survey and sale of public lands established by Congress in the Articles of Confederation in 1785. This system of townships, six miles square subdivided into sections one mile square, has been used in surveying most public land ever since. After the first Ohio Constitution was adopted, the legislature tended to follow the original survey lines in creating townships. The present 1,309 townships in Ohio are divisions within the counties. All land areas not incorporated into municipalities lie within the jurisdiction of a township.

The constitution specifies that township government is comprised of a three-member elected board of trustees and a township clerk. The board and clerk manage townships but can only exercise those powers specifically delegated to

them by the General Assembly. A township may engage in economic development, grant tax abatements, buy and sell land and adopt noise, animal, right-of-way and weed-control regulations.

All townships begin as “basic” townships. They are required to provide basic services to their residents. The care and maintenance of the township road system is the largest function of townships today. Townships are responsible for 44,000 miles of roadway in Ohio, more than the counties, municipalities, and state. They also provide fire and police protection, emergency medical services, parks and recreation, zoning and cemetery management. Township trustees also have responsibilities for line fences between adjacent properties, ditches, drains and culverts.

Recently, the General Assembly created “limited home rule” townships. When a township has reached a population of 5,000, the citizens can elect to adopt a limited form of self-government, including funding a sheriff and prosecuting attorney. This limited home rule provision gives township government expanded local legislative authority and more power to enforce township resolutions. Townships with a population between 5,000 and 14,999 must submit the question of limited home rule to electors of the township for approval. Townships with a population exceeding 15,000 may submit the question to the electors of the township or the trustees can adopt limited home rule by a unanimous vote.

Residents, however, may contest a trustee vote to adopt limited home rule and put the issue before voters by submitting a petition to the township trustees. This petition must include signatures equal to 10 percent of the number of citizens in the township who voted for governor in the last gubernatorial election. Those townships that adopted limited home rule by unanimous vote of the trustees and have a population exceeding 15,000 are designated “urban townships.” Urban townships have the power to adopt regulations managing access to township roads in unincorporated areas in addition to other limited home rule authorities.

Financing Local Government

The state constitution and state law define the system of taxation used to finance the nearly 3,800 local governmental units in Ohio.

Administration

The county auditor, under supervision of the state Department of Taxation, is responsible for valuations of real property in each county. Real property in Ohio is taxed at 35 percent of its true market value. Reappraisals of property valuations are made every six years and updated every three years. The valuations of public utilities and businesses are certified to the county by the state tax commissioner.

The taxing authority of each local government establishes local budgets and tax rates. This authority prepares an estimate of income and expenditures for the following year and sets a tentative tax rate. Public hearings are held, and the budget must be adopted by July 15 and filed with the auditor by July 20. These budgets are

reviewed by the County Budget Commission to ascertain if tax levies are properly authorized. The budget commission adjusts tax rates as necessary and sets a final legal tax rate for each local government.

The commission sends a list of rates to the treasurer, who bills taxpayers twice a year and distributes tax funds to local governmental units twice a year.

The County Budget Commission allocates portions of the Local Government Fund (LGF) to counties, municipalities and townships according to statutory formulas. This fund transfers a percentage of revenues from state sales, income, and corporation franchise taxes to local governments. Local governments may challenge commission decisions by filing an appeal with the State Board of Tax Appeals and from there to the Ohio Supreme Court.

Sources of Funds

State law limits how local governments collect and disburse funds. Counties and municipalities have been granted the authority to impose a broad range of taxes by the General Assembly. Townships have limited taxing authority.

Certain revenue funds must be spent on particular services. These are known as “earmarked,” restricted or special-purpose funds. Other funds that are collected can be spent at the discretion of the local government. These funds are known as discretionary funds or general-purpose funds.

Taxes constitute the largest revenue source for local governments. Additionally, governments generate revenue from fees and licenses, fines and court costs. Local government units may also be eligible for various state and federal monies for specific programs. Some taxes are levied directly by the local government, while others are state-imposed taxes that are returned to the local level by the state government.

COUNTY

The real property tax is the largest single source of local revenue. It is paid on real estate and public utility property. The Ohio Constitution allows local government to impose a personal property tax of up to ten mills, known as “inside millage.” Local governing bodies can also place a tax levy on the ballot for citizens residing in that governmental unit to consider. This is known as “outside millage.”

Most levies are subject to the property tax reduction factor, an anti-inflationary measure enacted through HB920 in 1976. This adjustment on the tax rate of a levy is

What’s a Mill?

A mill is a unit of measurement used in calculating the tax rate for some taxes based on property or net worth.

A mill is one tenth of a penny. A mill produces \$1 in tax revenue for every \$1,000 of the taxable value of the property or net worth against which it is levied.

designed to keep the tax revenues counties as well as municipalities, school districts and other taxing authorities receive — and the amount property owners pay — stable over the life of the levy. To do this, the tax rate, known as effective mills, is increased when property values decline or decreased when property values increase. The tax reduction factor does not apply to levies that raise a specific amount of revenue, such as an emergency levy.

Property tax revenue generated by inside millage is deposited in the general-purpose fund. Revenue generated by outside millage must be deposited in the special purpose fund for which the levy was passed.

Counties generate further general-purpose funds by levying a county sales tax. The county sales tax is in addition to the sales tax levied by the state. County sales tax rates range from an additional .025 percent to 2.0 percent. Both the state and county sales taxes are collected at the same time, and the state returns the county portion to the county from which it was collected.

Other major sources of tax revenue include motor vehicle license tax, real estate transfer tax, lodging tax and the manufactured home tax.

MUNICIPALITIES

Taxes are a major source of revenue for municipalities, but not all tax revenue is collected by the municipality itself. The county and state collect various taxes on behalf of the municipality and share the revenues according to statutory requirements.

The county assesses and collects property taxes from county residents and businesses. The county treasurer returns a portion of the tax revenues to the municipalities within the county.

Portions of certain taxes levied by the state are returned to municipalities. The Local Government Fund disburses state-levied sales, income, commercial activity and public utility excise taxes to municipalities. Municipalities received \$708.5 million from the LGF in 2009, the state appropriated \$394.2 million for 2019. Municipalities also receive a portion of the state-levied motor vehicle license fee. State gasoline taxes are returned based on the number of registered drivers residing in the municipality. Municipalities benefit from several other taxes, including the house trailer tax and the grain handling tax. These taxes represent only a small portion of the total revenue. The state shares revenue generated from certain licenses and permits,

Property Values and Taxes

Example: A school district that levies a 23 mill property tax in an area that has an average property valuation of \$100,000 will raise twice as much revenue as a school district that levies a 23 mill property tax in an area that has an average property valuation of \$50,000.

such as pawnbroker licenses and liquor permits.

Municipalities raise further revenue through local taxes and fees. Municipalities are permitted to impose an income tax on all income earned within their boundaries and by their residents.

A one percent tax may be levied by resolution of council. Higher rates require the approval of voters. A hotel/motel tax of three percent can be enacted to fund a convention and visitor's bureau or a sports facility.

Municipalities can assess fees for court costs, parking meters, inspection services, building permits, public utilities, and licenses. These fees are levied primarily to cover administrative costs.

TOWNSHIPS

Townships have limited authority to generate income. However, townships can assess fees for township contracts, permits, and services. The majority of township revenue comes from inside millage and other property taxes levied by the township for services provided. State funds, including those from the LGF make up another portion, which has largely declined over the past decade. Townships receive funds from the motor vehicle fuel tax, motor vehicle license tax and the estate tax.

EXPENDITURE OF FUNDS

County, municipal and township governments disburse their revenues to pay for the services, discussed earlier, that each provides.

HEALTH DISTRICTS

Health districts are local government organizations that provide direct health services mandated by the Ohio Department of Health. The state is divided into health districts according to the type of local government and population. Each city is designated a city health district and multiple cities may join to become one city district. Villages and unincorporated areas within a county form a general health district. Cities may join with a general health district and form a combined health district in order to provide health services more economically and efficiently. As of 2018, there were a total of 116 health districts.

While they may share geographical boundaries, health districts in Ohio are not under direct control by a county commission or city administration. But county, city and other local elected officials do have influence. In general districts, the health advisory council includes an elected official from every political subdivision: the president of the county board of commissioners or county executive, village mayors or chief executives and chairpersons of boards of township trustees in the county. The council can advise the health district and appoints the board of health members who set policy and oversee operations. This unique arrangement was formalized in state law immediately after the great influenza epidemic of 1918.

In city districts, the mayor or other chief executive appoints the board of health members with the approval of the city council. In combined districts, the members

decide how board members are chosen

Ohio defines health departments as the operational entities of health districts. As of 2017 there were 114 local health departments, providing services to the state's city, general and combined health districts.

With a few exceptions permitted by city charters, each health department is governed by its board of health. The boards of health must implement the services mandated by the Ohio Department of Health as well as meet the unique needs of the population in their respective health districts. The board of health is responsible for hiring a health commissioner, who is responsible for directing the department's services. Most boards are composed of five members appointed for five-year terms, but combined health departments set numbers of board members and terms according to their contracts.

Funding

Federal money is a major source of local health department funding. The money includes grants to local health departments for special programs and block grants that are channeled through the Ohio Department of Health. The Maternal and Child Health Block Grant and the Preventive Health and Health Services Block Grant are significant federal block grants currently in use in Ohio.

Nearly 75 percent of funding for health services are local funds raised through property taxes and fees, according to the Association of Ohio Health commissioners. Health districts submit their budget to their respective governing bodies for approval.

The state provides local health departments that meet optimal standards established by the Public Health Council with a small subsidy and other funds for specific health programs. This subsidy has remained at approximately 32 cents per resident for the past two decades.

If all other funding sources prove inadequate to pay for necessary general public health programs, the county board of health may request up to a one mill levy.

OTHER SPECIAL DISTRICTS

State law has authorized the creation of a variety of special districts to serve specific governmental purposes. A special district can be created by state or local government and has an independent budget and means of financing. It is established in response to a need for a specific service not offered already within the boundaries of an existing governmental unit. Each type of special district is authorized by a separate law; districts are usually single-purpose.

The chart on pages 89 to 91 shows the types of districts in use in Ohio, their method of establishment and financing and the appointment of their governing bodies.

Special Districts

Type and Purpose	Creation	Governing Body	Financing
Conservancy Districts (flood control, water supply, sewage disposal)	Petition of landowners or governing bodies to common pleas court	Appointed by common pleas court	Issues bonds, assessments
Joint Township Hospital Districts	Boards of trustees of participating townships	All members of boards of township trustees	County and township appropriations; trustees may levy a tax with voter approval
County Library Districts	County commissioners and referendum	Appointed by county common pleas court and county commissioners	State general funds; property tax levies, bonds with voter approval
Regional Library Districts	Joint resolution of commissioners of two or more counties	Appointed by the county commissioners of participating counties	State public library fund; issue bonds with voter approval
Major River Watershed Districts	Counties file map/ description with Ohio EPA and secretary of state	Appointed by county commissioners, board of directors representing the public, water suppliers and major users	State general funds; property tax levies, bonds with voter approval
Joint Ambulance Districts	Resolution municipal and township governing bodies	Selected by participants' governing bodies	Charges; levy property taxes and bonds with voter approval
Joint Fire Districts	Petition of landowners or governing bodies to common pleas court	Selected by participants' governing bodies	Issues bonds, assessments

Special Districts continued

Joint Fire and Ambulance Districts	Joint resolution of municipal and township governing bodies	Selected by participants' governing bodies	Levy property taxes with voter approval; charges for ambulance municipal and township governing bodies
Park Districts	Petition of electors or governing bodies to probate judge	Appointed by probate judges	Issue bonds, assessment; levy tax with voter approval
Township Park Districts	Common pleas court on petition of electors to township trustees and referendum	Appointed by common pleas court or by board of trustees	Grants, user fees; levy property taxes and issue bonds with voter approval
Port Authorities	Ordinance or resolution of municipality, township, county or combination	Appointed as determined by agreement of participating government bodies	Service charge; levy property taxes and issue bonds with voter approval
Regional Airport Authorities	Resolution of county commissioners of one or more counties	As described in the resolution creating the authority	Issue revenue bonds; rental and service charges
Regional Arts and Cultural Districts	Resolution or ordinance of governing bodies of two or more counties, cities or townships	Appointed by governing bodies of participants or board of county commissioners	Grants and service fees; issue general obligation bonds; levy property taxes and bonds with voter approval

Special Districts continued

Regional Transit Authorities (provide facilities for ground, air and water transportation)	Resolution or ordinance by the governing bodies of the participating county or two or more counties, cities or townships or combination	Appointed by the governing bodies as described in the resolution or ordinance creating the authority	Grants, service fees, rentals; issue general obligation bonds; levy property and/or sales tax with voter approval
Regional Water and Sewer Districts (provide water supply, sewage disposal)	Common pleas court upon petition of one or more townships, municipalities or counties	Selected in manner determined by each district	Service fees, assessments; issue bonds and levy taxes with voter approval
Regional Solid Waste Management Districts	Resolution of one or more counties after approval from municipalities and townships within	Appointed by governing bodies of participants	Service fees; issue revenue bonds
Sanitary Districts	Petition of one or more municipalities or counties to common pleas court	Appointed by common pleas court	Service charges, assessments; issue bonds
Soil and Water Conservation Districts	Mandatory in each county	Elected board of supervisors	Donations, gifts, assessments, state aid; county and local tax levies with voter approval
Transportation Improvement Districts	Resolution of a board of county commissioners	Appointed as described in the resolution creating the district	Federal and state aid, assessment, service fees; issue revenue bonds
Joint Solid Waste Management Districts	Resolution or agreement of boards of county commissioners	Boards of county commissioners	Service fees; issue revenue bonds