Illinois has more special purpose districts than any other state in the nation (3,145 according to the United States Census Bureau, 2002). Special purpose districts are most often created to provide services that counties, municipalities, and townships are unable to provide due to financial constraints. Special purpose governments may be divided into two classes – school districts and all others. School districts that provide primary and secondary education have elected governing boards and taxing authority. The majority of other special purpose governments have their own funding mechanisms and are run by managers and governing bodies appointed by the county board.

Special Purpose Districts in Illinois include:

Airport Authority

Authorities to provide and operate airport facilities are created by the circuit court judge on petition of voters, after hearing and local referendum. The authority governing board is a board of commissioners. The members representing municipalities of 5,000 or more population in the area are appointed by the presiding officer of the municipal governing body. The members from other municipalities, unincorporated territory, and members at large are appointed by the county governing body. Airport authorities may levy taxes, fix rates and fees, and, with approval of the State department of transportation, issue bonds.

Cemetery Maintenance Districts

Cemetery maintenance districts are created by the circuit court judge on petition of the voters, after public hearing and referendum. The governing body is a board of trustees appointed by county, municipal, or township officials depending on the area of the disrict. Cemetery districts may levy property tax.



Special districts may be governed by elected boards or by boards appointed by elected officials such as airport authorities.

Chicago Transit Authority

This authority, which operates local transit service within Chicago, was created by special act. The Chicago Transit Board consists of three members appointed by the Governor and four members appointed by the mayor of Chicago. The authority may issue bonds, fix rates and fares, and receive funds from the Regional Transportation Authority.

Civic Center Authorities

These authorities to provide auditorium and exposition facilities are established by special acts. A civic center board is appointed by the governing body of the county, city, village or township it serves. All civic center authorities may fix rents and charges, and issue revenue bonds. Some civic authorities may also levy ad valorem taxes.

Conservation Districts

These districts are established to conserve open spaces for recreational purposes. Such districts are created upon petition of voters to the circuit court of a county under 1,000,000 population with no forest preserve, or by petition of voters from not more than five counties, followed by local referendum. Conservation districts may collect fees, levy an annual tax, and issue bonds after voter approval.

County Historical Museum Districts

These districts to provide museums and historic preservation efforts are created by petition of voters to the circuit court of the most populous county to be served, after public hearing and referendum. A board of five trustees, appointed by the county governing body, governs each district. The district may charge fees for its services, issue bonds, and, after voter approval, may levy ad valorem taxes.

County Water Commissions

These commissions were reorganized under provisions of 1985 law. The commission governing body consists of two representatives appointed by each participating government. The commission may, after voter approval, certify the amount of property taxes to be levied for commission purposes, and may issue bonds.

Drainage Districts

These districts, to provide drainage and levee facilities for agricultural, mining and sanitary purposes, may be established by the circuit court after petition of landowners, report of temporary commissioner appointed by the court and public hearing or, alternatively, after petition, hearing, and referendum. Such districts are governed by three commissioners who may be appointed by the circuit court or, upon petition of landowners, elected. Drainage districts may levy benefit assessments and issue bonds.

Exposition Authorities

Exposition authorities to provide expositions, convention facilities, stadiums, and exhibitions are created by petition of park district commissioners to the secretary of state. A board of commissioners appointed by the mayor governs each authority. Exposition authorities may fix rentals, fees, and charges, and issue revenue bonds.

Fire Protection Districts

Districts to provide fire protection and ambulance services are established by the circuit court on petition of voters, after a local referendum. They are governed by local boards of trustees that may be elected or appointed by county, municipal, or township officials, depending on the area in the district. District boards may issue bonds and may levy property taxes.

Hospital Districts

These districts to provide and operate hospital facilities are established by the circuit court on petition of the voters, after local referendum. The board of directors is appointed by the county governing body or the chief executive officer in home rule counties. Hospital districts may issue bonds, levy property taxes, and fix charges for use of facilities and services.

Housing Authorities

Housing authorities may be established by the governing bodies of municipalities having more than 25,000 inhabitants, or by any county. Housing authority commissioners are appointed by the presiding offers of the municipalities of counties, subject to approval of the State department of commerce and community affairs. The authorities may issue bonds and fix rents, fees and charges.

Metropolitan pier and Exposition Authority

This authority was established by special act to provide fair and exposition facilities in Chicago. It has 15 members, 6 appointed by the Governor and 7 appointed by the mayor of Chicago. The authority may borrow money, collect charges for its facilities, and accept grants.

Mosquito Abatement Districts

These districts are established by the circuit court judge on petition of voters, after hearing and local referendum. The district board of trustees is appointed by the county or municipal governing body or the township board of auditors depending on the area in the district. Mosquito abatement districts may levy property taxes.

Municipal Zoo Authorities

Authorities to provide zoo facilities are created by ordinance of one or more municipalities. A board of nine members appointed by the mayor of the municipalities served governs each authority. Zoo authorities may fix charges, receive grants and contributions, and issue revenue bonds.

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Special Districts can provide basic services such as fire protection and water supply to more quality-of-life enhancing services like museum facilities, parks and zoos.



Museum Districts

Districts to provide museum facilities are created by petition to the county board, after public hearing and referendum. A board of commissioners, appointed by the county board governs each district. The districts may levy ad valorem taxes, fix rates and charges, and, after voter approval, may issue bonds.

Park Districts

Under present Illinois general law, only general park districts may be created. However, the statutes allow township park districts, established under earlier law, to continue in existence. A park district is established by the circuit court judge on petition of the voters, after local referendum. An elected board of trustees or commissioners governs each district. Park districts may issue bonds and levy property taxes.

Port Districts

Most port districts maintain and operate airports, aquariums, museums, and planetariums, as well as port and terminal facilities. Their board members are selected by the Governor and/or by local officials. These districts may issue bonds upon voter approval, collect rates and fees, and accept grants from the Federal Government and other sources.

Public Building Commissions

Public building commissions may be established by resolution of one or more governments in a particular county to finance the construction of public buildings. The governing body consists of a board of five or more commissioners appointed by the presiding officers of the participating governments. Public building commissions may collect rentals or other charges, and may issue revenue bonds.



Park districts were among the earliest special districts created by the state.

Public Library Districts

These districts are established by the circuit court judge on petition of voters, after hearing and local referendum. The initial board of trustees that administers each district is appointed by the county governing body. In districts located in more than one county, the board is appointed by members of the general assembly from the overlying legislative districts. Library districts may levy taxes and issue bonds with the approval of voters.

Rescue Squad Districts

Districts to provide rescue services may be established by petition to the circuit court, after voter approval. A board of five trustees governs each district. Its members are appointed by the municipal, township, or county governing body, depending on the area in the district. Rescue squad districts may levy ad valorem taxes.

River Conservancy Districts

Districts to prevent stream pollution, conserve and protect water supplies, and promote public health are established by the circuit court judge on petition of the voters, after referendum. A board of trustees governs each district. The trustees are appointed by county, municipal, or township officials, depending on the area served by the districts. River conservancy districts may levy ad valorem taxes and issue bonds.

Sanitary Districts

Sanitary districts for drainage and sewage disposal under the 1936 law may be formed in contiguous areas of single counties outside the boundaries of any municipality. The districts are established by the circuit court on petition of resident voters, after hearing and local referendum. Each district is governed by a three-member board of trustees appointed by the presiding officer of the county governing board or elected upon voter approval. The board may levy taxes and special assessments, impose charges, and issue bonds.

Soil and Water Conservation Districts

Soil and water conservation districts may be established by the State department of agriculture on petition of residents of the area, after hearing and local referendum. A board of five directors, elected from among landowners in the district, governs each district. The district may levy compulsory charges against landowners for work performed. In addition, subdistricts may be established in watershed areas of soil and water conservation district and a property tax levy made for operations.

Street Lighting Districts

Districts to provide street lighting are established by the circuit court judge on petition of resident voters, after hearing and local referendum. A three-member board of trustees is appointed by the county governing body. The district board of trustees may levy taxes and issue bonds with the approval of the voters.



Illinois has the distinction of having more special purpose districts than any other state with 3,145.

Surface Water Protection Districts

Districts to provide flood control facilities may be established by the circuit court on petition of resident voters, after public hearing and local referendum. A five-member district board of trustees is appointed by the county governing body. Surface water districts may levy taxes and issue bonds after voter approval.

Transit Districts

Under general law, mass districts may be created to operate, maintain, or subsidize transit service by ordinance or resolution of one or more municipalities, counties, or any combination thereof. A board of trustees governs each district appointed by the relative governing bodies. Transit districts may issue revenue bonds, fix rates of service, accept grants, and levy property taxes with voter approval.

Tuberculosis Sanitarium Districts

These districts, which must lie wholly within a single county, may be established by the circuit court judge on petition of the voters, after hearing and referendum. Such districts may provide and maintain a sanitarium for the treatment of tuberculosis and other diseases. A board of directors is appointed by the county governing body. These boards may levy taxes and issue bonds.

Water Districts

Public water districts provide water supply and sewerage services are created by the circuit court on petition of the voters, after hearing and local referendum. A seven-member board of trustees is appointed by county, municipal, or township officials, depending on the area served by the district. Water districts may fix water rates and rentals, issue revenue bonds, and levy a property tax after voter approval.