

Entity	Park & Recreation District (PRD)	Metropolitan Park District (MPD)	Park and Recreation Service Area (PRSA)
<b>Formation</b>	Petition only AND Majority Vote	Petition or Resolution AND Majority Vote	Petition or Resolution AND Majority Vote
• <b>Petition Method?</b>	• 15% of voters in district	• 15% of voters in district	• 10% of voters in district
• <b>Resolution Method?</b>	• NOT AVAILABLE	• Resolution by each city or county	• Resolution by county and each city
• <b>Public Hearing?</b>	• YES	• NO	• YES
• <b>Multicounty?</b>	• YES – “Joint PRD”	• YES	• By interlocal agreement only after PRSAs formed in each county
<b>Boundaries</b>	Any area within one or more cities and/or counties (if city included, resolution of city council required)	Any area within one or more cities and/or counties	Any area within a single county (if city included, resolution of city council required)
• <b>BRB Approval?</b>	No	If outside city boundaries.	No
<b>Governing Body</b>	Elected 5-member board	Elected or Appointed Board • <u>Elected</u> – 5 member board • <u>Appointed</u> – City/County acting ex officio or by interlocal agreement	• <u>Single county</u> – county council acting ex officio; by interlocal if city involved • <u>Multicounty</u> – by interlocal agreement
<b>Taxing Power</b>	Voted Only	Nonvoted and Voted	Voted Only
• <b>Regular Tax Levies</b>	• 6-year, voter approved (supermajority) • max. \$0.60/\$1,000 • junior to other taxes	• max. \$0.75/\$1,000, <u>not voted</u> • junior to other taxes (except certain large population districts w/ voter approval)	• 6-year, voter approved (supermajority approval; 40% turnout) • max. \$0.60/\$1,000 • junior to other taxes
• <b>Excess Tax Levies</b>	Yes (supermajority voter approved; 40% turnout)	Yes (supermajority voter approved; 40% turnout)	Yes (supermajority voter approved; 60% turnout)
<b>Bonds</b>			
• <b>Nonvoted GO Bonds</b>	Yes (⅓ of 1% of AV)	Yes (¼ of 1%)	Yes (⅓ of 1%)
• <b>Voted GO Bonds</b>	Yes (1¼ %) . 60% affirmative vote plus 40% minimum turnout	Yes (2 ½ %) . 60% affirmative vote plus 40% minimum turnout	Yes (2 ½ %) . 60% affirmative vote plus 40% (or 60%) minimum turnout
• <b>LID Bonds</b>	Yes	Yes	No
• <b>Revenue Bonds</b>	Yes	Yes	No