

**Comparing Local Taxes, Assessments, and Fees**

<b><u>Type</u></b>	<b><u>Voluntary?</u></b>	<b><u>Who pays?</u></b>	<b><u>Benefit?</u></b>	<b><u>Approval?</u></b>
<p>Taxes</p> <p>→ General (any purpose) approval</p> <p>→ Special (restricted purpose) approval</p>	No	Individuals, companies, and property owners	No relationship	<p>Voter approval</p> <p>→ Majority voter</p> <p>→ 2/3 voter</p>
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<p>Assessments by</p>	No	Property owners	Direct relationship	Weighted ballot property owners
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<p>Fees &amp; charges</p> <p>→ Not property-related body</p> <p>→ Property-related (for water, sewer, refuse collection) protest</p> <p>→ Property-related (<u>not</u> water, sewer, refuse collection) protest &amp; election</p> <p><i>weighted ballots</i>)</p>	Yes	Individuals, companies, and property owners	Direct relationship	<p>Governing body</p> <p>→ Governing</p> <p>→ Hearing &amp;</p> <p>→ Hearing,</p> <p><i>(property owners, voters, or</i></p>