

Governmental Character

In essence, an organization can only be considered to be a government if it provides services, or wields authority, or bears accountability that are of a public nature. Governmental character exists when officers of the entity are popularly elected or are appointed by public officials.

A high degree of responsibility to the public, demonstrated by requirements for public reporting or for accessibility of records to public inspection, is also taken as critical evidence of governmental character.

URL: <https://www2.census.gov/govs/cog/2012isd.pdf>

From intro to US 2012 Census of Governments (State, Local, and Washington, D.C.)

Governmental character is attributed to any entities having power to levy taxes, power to issue debt for which the interest is exempt from federal taxation, or responsibility for performing a function commonly regarded as governmental in nature.

However, a lack of any of these attributes or of evidence about them does not preclude a class of units from being recognized as having governmental character, if it meets the indicated requirements as to officers or public accountability.

Thus, some special district governments that have no taxing powers and provide electric power or other public utility services also widely rendered privately are counted as local governments because of provisions as to their administration and public accountability.