

**Table 10 2013 vs 2014 Number of Taxing Subdivisions by Type**

<b>Taxing Subdivision Type:</b>	<b>2013</b>	<b>2014</b>
Counties	93	93
Cities <sup>1</sup>	522	521
Townships <sup>2</sup>	431	422
Fire Districts <sup>3</sup>	413	412
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
<b>School Districts:</b>		
Class 1 Elementary Districts & Class VI High School Districts <sup>4</sup>	--	--
K-12 Base School Districts	253	249
K-12 Base Schools member of Learning Community	11	11
Learning Community School Systems <sup>4</sup>	1	1
K-12 Base Schools participate in Unified Systems	7	7
Unified School Systems	3	3
<b>Total School Systems (including unified &amp; LC)</b>	<b>250</b>	<b>246</b>
School Bonds	139	139
<b>Miscellaneous Districts:</b>		
Airport Authority County	6	7
Airport Authority City	30	30
Agricultural Society	76	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery <sup>5</sup>	81	81
Community Building	3	2
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	20	20
Hospital Districts <sup>6</sup>	11	11
Joint Public Agency (JPA)	3	3
Library/Bookmobile	6	6
Metropolitan Utilities District <sup>7</sup>	1	1
Parking District	4	4
Reclamation District <sup>8</sup>	3	3
Road District	6	6
Railroad Transportation Safety District	3	3
Sanitary Improvement Districts	325	321
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Landfill	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
<b>Total Miscellaneous Districts</b>	<b>598</b>	<b>595</b>
<b>Estimated total number of taxing subdivisions levying a property tax</b>	<b>2,353</b>	<b>2,335</b>

Notes:

<sup>1</sup> 8 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Tilden, Trumbell, and Wakefield.

<sup>2</sup> Antelope, Fillmore, & Washington Counties added townships to designate portion of townships inside city and outside city.

<sup>3</sup> 413 unique fire districts; 173 overlap into multiple counties, 240 are located within single counties, 646 fire districts by county.

<sup>4</sup> Effective June 2006 (LB 126) all Class I and Class VI school districts reorganized into K-12 school systems.

Beginning 2009, the first Learning Community System started.

<sup>5</sup> 80 unique cemetery districts, 14 overlap into multiple counties.

<sup>6</sup> 11 unique hospital districts, 6 overlaps into multiple counties.

<sup>7</sup> 1 metropolitan utilities district overlaps into 2 counties.

<sup>8</sup> Twin Loup Reclamation is in 5 counties, Loup Basin Reclamation is in 4 counties, and 1 reclamation district is in O'Neill, NE.