

**Table 10 2016 vs 2017 Number of Taxing Subdivisions by Type**

<b>Taxing Subdivision Type:</b>	<b>2016</b>	<b>2017</b>
Counties	93	93
Cities <sup>1</sup>	529	529
Townships <sup>2</sup>	419	390
Fire Districts <sup>3</sup>	412	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	249	248
K-12 Base Schools with Learning Community District	11	11
Learning Community District <sup>4</sup>	1	1
K-12 Base Schools participate in Unified Systems	7	7
Unified School Systems	3	3
<b>Total School Systems</b> (including unified & LC)	<b>246</b>	<b>245</b>
School Districts with Bonds (voted on by patrons)	136	127
Total number of unique school bonds	186	173
<b>Miscellaneous Districts:</b>		
Airport Authority County	7	7
Airport Authority City	30	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery <sup>5</sup>	82	82
Community Building	2	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	4
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	321	337
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Landfill	1	0
Community Redevelopment Authority	6	6
Public Building Commission	1	1
<b>Total Miscellaneous Districts</b>	<b>596</b>	<b>612</b>
<b>Estimated total number of taxing subdivisions levying a property tax</b>	<b>2,341</b>	<b>2,327</b>

Notes:

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

<sup>1</sup> Reporting change in 2015, 8 city/villages with no levy but active budgets are now reported for CTL Report.

<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. Learning Community began 2009.

Beginning 2017, Learning Community only levies for capital project and elementary learning center, general fund levy returned to base school districts.

<sup>5</sup> 82 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.