

Table 10 2017 vs 2018 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2017	2018
Counties	93	93
Cities ¹	529	529
Townships ²	390	390
Fire Districts ³	412	412
NRD Natural Resource Districts	23	23
ESU Educational Service Units	17	17
Community Colleges	6	6
School Districts:		
Class 1 Elementary Districts & Class VI High School Districts ⁴	--	--
K-12 Base School Districts	248	248
K-12 Base Schools with Learning Community District	11	11
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	7	7
Unified School Systems	3	3
Total School Systems (including unified & LC)	245	245
School Districts with Bonds (voted on by patrons)	127	126
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	30	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	83	83
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	12	12
Joint Public Agency (JPA)	5	5
Library/Bookmobile	6	6
Metropolitan Utilities District ⁷	1	1
Parking District	4	4
Reclamation District ⁸	3	3
Road District	6	5
Railroad Transportation Safety District	3	3
Sanitary Improvement Districts	337	341
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
Total Miscellaneous Districts	618	621
Estimated total number of taxing subdivisions levying a property tax	2,333	2,336

Notes:

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

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

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

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

⁴ 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.

⁵ 83 unique cemetery districts, 15 overlap into multiple counties.

⁶ 11 unique hospital districts, 6 overlaps into multiple counties.

⁷ 1 metropolitan utilities district overlaps into 2 counties.

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