

Table 10 2008 vs 2009 Number of Taxing Subdivisions by Type

| Taxing Subdivision Type: | 2008 | 2009 | <i>Notes:</i> |
|---|--------------|--------------|--|
| Counties | 93 | 93 | |
| Cities ⁽¹⁾ | 522 | 522 | <i>(1) 8 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Tilden, Trumbell, and Wakefield. 8 cities in CTL had no property tax levy added 1 "no levy" city</i> |
| Townships ⁽²⁾ | 446 | 446 | <i>(2) In Antelope, Fillmore, & Washington Counties added township records to accommodate tmsp inside city/outside city record keeping.</i> |
| Fire Districts ⁽³⁾ | 413 | 413 | <i>(3) 413 unique fire districts, 173 overlap into multiple counties, 240 are located within single counties, 646 fire districts by county.</i> |
| NRD Natural Resource Districts | 23 | 23 | |
| ESU Educational Service Units | 17 | 17 | |
| Community Colleges | 6 | 6 | |
| School Districts: ⁽⁴⁾ | | | <i>(4) Pursuant to final orders issued for LB126, effective June 15, 2006, all Class 1 and Class VI schools reorganized into K-12 school systems. Begining 2009, the first Learning Community School System started.</i> |
| Class 1 Elementary Districts | -- | -- | |
| K-12 Base School Districts | 258 | 257 | |
| K-12 Base Schools member of Learning Community | | 11 | |
| Learning Community School Systems | | 1 | |
| K-12 Base Schools in Unified Systems | 7 | 7 | |
| Unified School Systems | 3 | 3 | |
| Total School Systems (including unified & LC) | 254 | 254 | |
| School Bonds | 150 | 148 | |
| Miscellaneous Districts: | | | |
| Airport Authority County | 6 | 6 | |
| Airport Authority City | 31 | 30 | |
| Agricultural Society | 74 | 76 | |
| Ambulance | 2 | 2 | |
| Fair/County Extension | 3 | 3 | |
| Cemetery ⁽⁵⁾ | 79 | 80 | <i>(5) 80 unique cemeteries 14 overlap into multiple counties.</i> |
| Community Building | 2 | 2 | |
| Drainage District | 4 | 4 | |
| Downtown Improvement District | 1 | 1 | |
| Historical Society | 19 | 20 | |
| Hospital Districts ⁽⁶⁾ | 11 | 12 | <i>(6) 12 unique hospital districts 9 overlap into multiple counties.</i> |
| Library/Bookmobile | 6 | 6 | |
| Metropolitan Utilities District ⁽⁷⁾ | 1 | 1 | <i>(7) metropolitan utilities district overlaps into 2 counties.</i> |
| Parking District | 3 | 3 | |
| Reclamation District ⁽⁸⁾ | 2 | 2 | <i>(8) Twin Loup in 5 counties & Loup Basin in 4 counties.</i> |
| Road District | 7 | 7 | |
| Railroad Transportation Safety District | 3 | 3 | |
| Sanitary Improvement Districts | 355 | 347 | |
| Omaha/Douglas Building | 1 | 1 | |
| Omaha/Douglas Transit Authority | 1 | 1 | |
| Landfill | 1 | 1 | |
| Community Redevelopment Authority | 5 | 6 | |
| Public Building Commission | 1 | 1 | |
| Total Miscellaneous Districts | 618 | 615 | |
| Estimated total number of taxing subdivisions levying a property tax | 2,392 | 2,389 | |