

Table 10 2010 vs 2011 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2010	2011
Counties	93	93
Cities ¹	522	522
Townships ²	445	431
Fire Districts ³	413	413
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	256	254
K-12 Base Schools member of Learning Community	11	11
Learning Community School Systems ⁴	1	1
K-12 Base Schools participate in Unified Systems	8	9
Unified School Systems	3	4
Total School Systems (including unified & LC)	252	250
School Bonds	151	145
Miscellaneous Districts:		
Airport Authority County	6	6
Airport Authority City	30	30
Agricultural Society	76	76
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	80	80
Community Building	2	2
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	20	20
Hospital Districts ⁶	11	11
Library/Bookmobile	6	6
Metropolitan Utilities District ⁷	1	1
Parking District	4	4
Reclamation District ⁸	3	3
Road District	8	8
Railroad Transportation Safety District	3	3
Sanitary Improvement Districts	347	330
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Landfill	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
Total Miscellaneous Districts	617	600
Estimated total number of taxing subdivisions levying a property tax	2,388	2,355

Notes:

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

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.

Beginning 2009, the first Learning Community System started.

⁵ 80 unique cemetery districts, 14 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.