

Table 10 2023 vs 2024 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2023	2024
Counties	93	93
Cities ¹	527	528
Townships	327	327
Fire Districts ³	408	408
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	246	246
K-12 Base Schools with Learning Community District	11	11
Learning Community District ⁴	1	1
K-12 Base Schools participate in Unified Systems	4	2
Unified School Systems	2	1
Total School Systems (including unified & LC)	245	247
School Districts with Bonds (voted on by patrons)	114	117
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	29	29
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	90	90
Community Building	3	3
Drainage District	4	4
Downtown Improvement District	1	1
Historical Society	22	22
Hospital Districts ⁶	11	12
Joint Public Agency (JPA)	3	3
Library/Bookmobile	5	5
Metropolitan Utilities District ⁷	1	1
Parking District	3	3
Reclamation District ⁸	3	3
Road District	6	5
Railroad Transportation Safety District	1	4
Sanitary Improvement Districts	363	370
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	7	7
Public Building Commission	1	1
Total Miscellaneous Districts	644	654
Estimated total number of taxing subdivisions levying a property tax	2,290	2,303

Notes:

¹ 11 cities overlap into multiple counties; Emerson, Farnum, Halsey, Newman Grove, Oxford, Palisade, Randolph, Shelton, Tilden, Trumbell, and Wakefield.

¹ Reporting change in 2023, 14 city/villages with no levy but active budgets are now reported for CTL Report.

³ 408 unique fire districts; 169 overlap into multiple counties, 240 are located within single counties, 641 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 90 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.