

Table 10 2024 vs 2025 Number of Taxing Subdivisions by Type

| Taxing Subdivision Type: | 2024 | 2025 |
|---|--------------|--------------|
| Counties | 93 | 93 |
| Cities ¹ | 528 | 526 |
| Townships | 327 | 366 |
| 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 | 245 |
| K-12 Base Schools with Learning Community District | 11 | 12 |
| Learning Community District ⁴ | 1 | 1 |
| K-12 Base Schools participate in Unified Systems | 2 | 2 |
| Unified School Systems | 1 | 1 |
| Total School Systems (including unified & LC) | 247 | 245 |
| School Districts with Bonds (voted on by patrons) | 117 | 118 |
| 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 | 12 | 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 | 5 | 5 |
| Railroad Transportation Safety District | 4 | 4 |
| Sanitary Improvement Districts | 370 | 378 |
| Omaha/Douglas Building | 1 | 1 |
| Omaha/Douglas Transit Authority | 1 | 1 |
| Community Redevelopment Authority | 7 | 6 |
| Public Building Commission | 1 | 1 |
| Total Miscellaneous Districts | 654 | 661 |
| Estimated total number of taxing subdivisions levying a property tax | 2,303 | 2,345 |

Notes:

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

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 12 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.