Table 10	2009 vs	2010	Number	of Taxing	Subdivisions	by Type
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2009	2010	Notes:
93	93	
522	522	 (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
446	446	(2) In Antelope, Fillmore, & Washington Counties added township records to accommodate tnsp inside city/outside city record keeping.
413	413	 (3) 413 unique fire districts, 173 overlap into multiple counties, 240 are located within single counties,646 fire districts by county.
23	23	
17	17	
6	6	
		(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.
257	256	Begining 2009, the first Learning Community School System started.
11	11	
1	1	
7	0	
3	3	
254	252	
148	151	
6	6	
30	30	
76	76	
2		
		(5) 80 unique cemeteries 14 overlap into multiple counties.
4	4	
1	1	
20		
		(6) 11 unique hospital districts 6 overlap into multiple counties.
		(·) ···································
1	1	(7) metropolitan utilities district overlaps into 2 counties.
3	4	
		(8) Twin Loup in 5 counties, Loup Basin in 4 counties, & 1 in O'Neil.
7		
3		
347	347	
1	1	
1	1	
1	1	
6		
1	1	
615	617	
	-	
	$ \begin{array}{c} 522\\ 522\\ 446\\ 413\\ 23\\ 17\\ 6\\\\ 257\\ 11\\ 1\\ 7\\ 3\\ 254\\ 148\\ 6\\ 30\\ 76\\ 2\\ 3\\ 80\\ 2\\ 4\\ 148\\ 6\\ 30\\ 76\\ 2\\ 3\\ 80\\ 2\\ 4\\ 1\\ 1\\ 6\\ 1\\ 3\\ 2\\ 7\\ 3\\ 347\\ 1\\ 1\\ 6\\ 1\\ 6\\ 1\\ 1\\ 6\\ 1\\ 1\\ 6\\ 1\\ 1\\ 1\\ 6\\ 1\\ 1\\ 1\\ 1\\ 1\\ 6\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\ 1\\$	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$