

Table 10 2019 vs 2020 Number of Taxing Subdivisions by Type

Taxing Subdivision Type:	2019	2020
Counties	93	93
Cities ¹	529	529
Townships ²	395	395
Fire Districts ³	412	410
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	248	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	7	4
Unified School Systems	3	2
Total School Systems (including unified & LC)	245	245
School Districts with Bonds (voted on by patrons)	126	115
Miscellaneous Districts:		
Airport Authority County	7	7
Airport Authority City	30	30
Agricultural Society	77	77
Ambulance	2	2
Fair/County Extension	3	3
Cemetery ⁵	85	86
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)	5	3
Library/Bookmobile	6	6
Metropolitan Utilities District ⁷	1	1
Parking District	4	4
Reclamation District ⁸	3	3
Road District	5	5
Railroad Transportation Safety District	3	1
Sanitary Improvement Districts	343	334
Omaha/Douglas Building	1	1
Omaha/Douglas Transit Authority	1	1
Community Redevelopment Authority	6	6
Public Building Commission	1	1
Total Miscellaneous Districts	625	613
Estimated total number of taxing subdivisions levying a property tax	2,345	2,331

Notes:

1 10 cities overlap into multiple counties; Emerson, Halsey, Newman Grove, Oxford, Palisade, Randolph, Shelton, Tilden, Trumbell, and Wakefield.

1 Reporting change in 2015, 16 city/villages with no levy but active budgets are now reported for CTL Report.

2 Burt County added townships to designate portion of townships inside city and outside city.

3 410 unique fire districts; 176 overlap into multiple counties, 234 are located within single counties, 642 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 86 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.