

**Revenue Neutral Rate (RNR) Summary Report  
Phillips County**

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2023)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2023)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Phillips County	103.231	72,295,492	107.346	107.313	72,319,200	3.95%	
Agra	54.269	800,750	54.269	54.270	800,750	0.00%	No
Glade	+	+	+	51.742	405,535	#VALUE!	
Kirwin	62.964	607,854	62.954	62.935	608,034	-0.05%	No
Logan	78.689	2,473,939	85.131	85.149	2,473,418	8.21%	Yes
Long Island	94.496	659,231	93.003	92.991	659,321	-1.59%	No
Phillipsburg	62.796	14,166,641	70.900	70.864	14,173,602	12.85%	Yes
Prairie View	56.833	475,816	56.833	56.833	475,816	0.00%	No
Speed	+	+	+	17.669	143,924	#VALUE!	
Arcade Township	+	+	+	0.330	2,810,629	#VALUE!	
Beaver Township	0.000	+	0.000	0.000	1,457,368	#DIV/0!	
Belmont Township	1.386	1,571,478	+	1.797	1,571,478	29.65%	
Bow Creek Township	4.844	1,082,903	4.844	4.844	1,082,903	0.00%	No
Crystal Township	0	+	0.000	0.000	1,707,894	#DIV/0!	
Dayton	0.000	+	0.000	0.000	1,906,352	#DIV/0!	
Deer Creek Township	0	1,549,776	1.357	1.357	1,549,776	#DIV/0!	Yes
Freedom Township	0.826	1,621,381	0.826	0.825	1,623,331	-0.12%	No
Glenwood Township	1.717	1,061,805	1.717	1.717	1,062,022	0.00%	No
Granite Township	1.197	2,323,918	1.197	1.197	2,323,335	0.00%	No
Greenwood Township	4.366	1,197,318	1.971	1.964	1,201,430	-55.02%	No
Kirwin Township	1.672	2,550,889	1.668	1.660	1,955,875	-0.72%	No
Logan Township	0.324	4,131,237	0.324	0.324	1,657,298	0.00%	No
Long Island Township	0.658	4,252,277	0.658	0.658	3,592,438	0.00%	No
Mound Township	0.865	2,167,626	0.865	0.865	2,167,626	0.00%	No
Phillipsburg Township	0.122	8,121,513	0.122	0.122	8,127,053	0.00%	No
Plainview Township	0	+	0.000	0.000	1,123,771	#DIV/0!	No
Plum Township	0.161	3,369,820	0.161	0.161	2,569,070	0.00%	No
Prairie View Township	0	3,315,524	0.000	0.000	2,839,934	#DIV/0!	No
Rushville Township	0.631	1,250,330	0.631	0.631	1,250,330	0.00%	No
Solomon Township	1.261	2,884,345	1.261	1.262	2,477,641	0.08%	No
Sumner Township	0.562	1,090,601	0.562	0.562	1,090,601	0.00%	No
Towanda Township	0.547	2,666,250	0.547	0.547	2,666,250	0.00%	No
Valley Township	1.755	1,137,689	1.755	1.755	1,137,689	0.00%	No
Walnut Township	2.735	1,626,706	2.735	2.735	1,626,706	0.00%	No
Fire District No. 1	+	+	+	2.104	24,394,499	#VALUE!	
Logan Fire District No. 4	+	+	+	5.060	6,523,660	#VALUE!	
Fire District No. 2	5.640	12,090,335	5.640	5.640	12,089,630	0.00%	No
Fire District No. 3A	4.068	6,197,528	4.068	4.068	6,197,528	0.00%	No
Fire District No. 3B	+	+	+	5.293	4,229,421	#VALUE!	
Kirwin Cemetery District	+	+	+	1.196	2,563,909	#VALUE!	
Long Island Cemetery	1.498	4,252,277	1.498	1.498	4,251,759	0.00%	No
USD 110 West Smith County Recreation Commission	+	+	+	1.718	161,424	#VALUE!	
USD 110 General Fund*	+	+	+	22.208	23,687,737	#VALUE!	
USD 110 Other Funds*	+	+	+	7.983	23,687,737	#VALUE!	
USD 325 General Fund	+	+	+	17.277	70,973,073	#VALUE!	
USD 325 Other Funds	+	+	+	5.499	70,973,073	#VALUE!	
USD 326 General Fund	+	+	+	24.153	21,432,066	#VALUE!	
USD 326 Other Funds	+	+	+	6.008	21,432,066	#VALUE!	

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**Joint County/Supporting County:** Taxing subdivisions with authority to levy in more than one county are reported under the 'home' county (generally the county with the majority of subdivision valuation). Each applicable district is denoted with an asterisk (\*). The 'home' county will report the total valuations for the taxing subdivision (to include all supporting counties).

**Townships with Third Class Cities:** Townships with authority to apply a property tax (ad valorem) levy for certain funds on the boundaries of certain third class cities have been denoted with a double asterisk (\*\*). The impacted township are reported in two lines: 1) The levy applied for funds that levy within the township boundaries, and 2) The levy applied for funds that levy within the township boundaries and within the third class cities' boundaries.

**(+) Taxing subdivision information unavailable:** Values were unavailable or not reported to the Office of Accounts and Reports.

For additional details and definitions, please see the *Revenue Neutral Rate (RNR) Summary Report Footnotes and Definitions*.