Revenue Neutral Rate (RNR) Summary Report
Smith County

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2022)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2022)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Smith County	93.543	73,042,811	99.826	99.262	73,460,756	6.11%	Yes
Athol	35.156	564,144	45.552	45.225	568,234	28.64%	Yes
Cedar	11.113	238,723	13.581	13.576	238,817	22.16%	Yes
Gaylord	47.311	452,396	43.162	43.049	453,586	-9.01%	No
Kensington	46.343	2,193,784	46.380	46.265	2,199,224	-0.17%	Yes
Lebanon	87.379	1,497,964	88.120	87.901	1,503,571	0.60%	Yes
Smith Center	88.093	9,870,970	89.094	88.967	9,885,350	0.99%	Yes
Banner Township	2.398	2,581,832	2.587	2.584	2,858,644	7.76%	Yes
Beaver Township	4.088	1,902,609	4.796	4.794	1,903,942	17.27%	Yes
Blaine Township	2.247	3,771,335	1.624	1.598	3,835,526	-28.88%	No
Cedar Township**	0.000	3,053,933	0.000	0.000	5,307,264	0.00%	Yes
Cedar Township (including 3rd class cities)	0.354	5,247,717	0.374	0.370	5,307,264	4.52%	Yes
Center Township**	3.273	4,467,936	1.900	1.862	4,558,061	-43.11%	No
Center Townsihip (including 3rd class cities)	0.346	14,338,906	1.942	1.928	9,885,350	457.23%	No
Cora Township	6.465	2,014,058	6.464	2.731	2,014,055	-57.76%	No
Crystal Plains Township	2.327	2,505,770	2.531	2.529	2,508,159	8.68%	No
Dor Townhip	0.453	1,766,403	0.450	0.450	1,767,777	-0.66%	No
Garfield Township	1.711	1,868,020	1.710	1.710	1,868,020	-0.06%	No
German Township	1.584	1,281,408	1.664	1.665	1,281,619	5.11%	Yes
Harlan Township	1.749	2,684,884	1.747	1.748	2,684,885	-0.06%	No
Harvey Township**	0.000	3,111,458	0.000	0.000	3,111,458	0.00%	No
Harvey Township (Including 3rd class cities)	1.030	3,350,181	0.942	0.943	3,350,273	-8.45%	No
Houston Township**	0.000	1,794,161	0.000	0.000	1,794,161	0.00%	No
Houston Township (including 3rd class cities)	1.241	2,246,557	1.236	1.229	2,260,275	-0.97%	No
Lane Township**	0.000	2,898,950	0.000	0.000	2,898,950	0.00%	Yes
Lane Township (Including 3rd class cities)	2.468	3,463,094	2.467	2.424	3,523,745	-1.78%	Yes
Lincoln Township	1.185	1,898,905	1.086	1.084	1,903,437	-8.52%	No
Logan Township	2.885	2,133,954	2.862	2.853	2,140,916	-1.11%	No
Martin Township	3.223	1,528,327	3.770	3.770	1,528,421	16.97%	Yes
Pawnee Township	4.797	1,458,659	3.620	3.603	1,466,101	-24.89%	No
Pleasant Township	2.740	2,061,636	3.073	3.068	2,065,200	11.97%	Yes
Swan Township	0.000	2,097,619	0.000	0.000	2,103,277	0.00%	No
Valley Township	1.163	2,756,368	1.254	1.252	2,762,852	7.65%	Yes
Washington Township	2.164	1,784,547	2.162	2.161	1,785,446	-0.14%	No
Webster Township	4.436	1,870,089	4.438	4.438	1,870,089	0.05%	No
White Rock Township	2.642	2,107,602	2.640	2.640	2,108,661	-0.08%	No
Rural Fire District No. 1	2.384	15,826,788	2.383	2.372	15,903,942	-0.50%	No
Cemetery District No. 1 (Gaylord)	2.713	3,900,360	2.711	2.701	3,915,909	-0.44%	No
Cemetery District No. 2 (Cedar)	1.365	2,679,114	1.365	1.365	2,679,206	0.00%	No
Cemetery District No. 3 (Custer)	1.131	1,764,106	1.447	1.435	1,778,938	26.88%	Yes
Cemetery District No. 4 (Dor)	2.007	1,428,166	2.005	2.003	1,429,541	-0.20%	No
Cemetery District No. 5 (Crystal Plains)	1.477	3,525,597	1.477	1.476	3,529,968	-0.07%	Yes
Cemetery District No. 7 (NW Fairview)	0.600	1,211,608	0.598	0.420	1,726,227	-30.00%	No
Smith Center Recreation Commission	2.753	9,870,970	3.000	2.996	9,885,350	8.83%	Yes
USD 237 General Fund	20.380	47,051,494	20.000	20.000	47,324,170	-1.86%	Yes
USD 237 Capital Outlay	7.738	52,692,610	8.000	7.993	52,744,306	3.30%	Yes
USD 237 Other Funds	19.471	52,447,860	22.149	30.142	52,722,982	54.80%	Yes

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