Revenue Neutral Rate (RNR) Summary Report
Cowley County

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2025)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2025)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Cowley County	39.553	410,097,899	40.965	40.968	410,095,186	3.58%	Yes
City of Arkansas City	57.478	92,903,280	58.274	58.151	93,102,325	1.17%	Yes
City of Atlanta	46.440	948,839	46.440	46.083	956,202	-0.77%	No
City of Burden	62.026	2,160,792	63.455	61.916	2,164,677	-0.18%	No
City of Cambridge	0.000	442,723	0.000	0.000	444,110	#DIV/0!	No
City of Dexter	82.644	1,175,504	89.776	88.854	1,187,709	7.51%	Yes
City of Parkerfield	6.696	4,585,478	6.696	6.696	4,585,732	0.00%	No
City of Udall	37.562	5,357,596	40.349	40.392	5,375,502	7.53%	Yes
City of Winfield	47.556	102,612,983	48.822	48.815	102,632,486	2.65%	Yes
Beaver Township	11.343	11,034,575	11.724	11.726	11,034,228	3.38%	Yes
Bolton Township**	10.705	23,167,457	11.441	11.404	23,242,561	6.53%	Yes
Bolton Township (Including 3rd Class Cities)	1.2	23,249,347	1.226	1.222	23,324,451	1.83%	Yes
Cedar Township	14.956	2,089,081	15.474	15.451	2,092,355	3.31%	Yes
Creswell Township**	9.431	22,836,589	9.970	9.955	22,871,045	5.56%	Yes
Creswell Township (Including 3rd Class Cities)	3.969	27,422,067	4.032	4.028	27,456,777	1.49%	Yes
Dexter Township**	18.725	3,063,595	18.724	18.644	3,076,823	-0.43%	No
Dexter Township (Including 3rd Class Cities)	3.180	4,239,099	3.180	3.162	4,264,532	-0.57%	No
Fairview Township	8.868	7,574,421	8.868	8.851	7,589,367	-0.19%	No
Grant Township	25.288	1,924,852	26.032	26.016	1,926,134	2.88%	Yes
Harvey Township	22.29	2,623,219	23.045	23.046	2,623,219	3.39%	Yes
Liberty Township	24.493	4,551,323	24.493	24.472	4,555,510	-0.09%	No
Maple Township**	12.913	16,187,889	13.302	13.270	16,227,352	2.76%	Yes
Maple Township (Including 3rd Class Cities)	2.490	17,187,780	2.590	2.585	17,227,243	3.82%	Yes
Ninnescah Township**	7.903	17,675,498	8.436	8.435	17,680,290	6.73%	Yes
Ninnescah Township (Including 3rd Class Cities)	0.000	21,883,501	0.000	0.000	22,055,901	#DIV/0!	Yes
Omnia Township**	23.906	2,125,506	24.682	24.678	2,125,956	3.23%	Yes
Omnia Township (Including 3rd Class Cities)	2.348	3,074,345	2.435	2.429	3,082,158	3.45%	Yes
Otter Township	24.745	2,552,249	25.491	25.353	2,566,315	2.46%	Yes
Pleasant Valley Township	9.155	21,121,207	10.010	10.293	20,541,977	12.43%	Yes
Richland Township	20.515	2,699,299	20.515	20.513	2,699,745	-0.01%	No
Rock Creek Township	19.536	5,352,932	20.143	20.131	5,356,618	3.05%	Yes
Salem Township	10.846	4,526,181	10.846	10.784	4,552,748	-0.57%	No
Sheridan Township	15.125	3,635,156	16.139	16.195	3,622,687	7.07%	Yes
Silver Creek Township**	14.722	3,290,492	14.721	14.597	3,318,581	-0.85%	No
Silver Creek Township (Including 3rd Class Cities)	1.085	5,451,284	1.084	1.078	5,483,258	-0.65%	No
Silverdale Township	8.073	6,344,450	8.320	8.317	6,347,286	3.02%	Yes
Spring Creek Township	15.447	2,329,818	15.894	15.930	2,324,734	3.13%	Yes
Tisdale Township	12.895	5,020,256	13.383	13.349	5,033,206	3.52%	Yes
Vernon Township	7.687	14,806,854	8.076	8.071	14,818,371	5.00%	Yes
Walnut Township	8.602	9,642,813	9.721	9.691	9,674,930	12.66%	Yes
Windsor Township**	11.827	3,653,102	12.263	12.231	3,662,515	3.42%	Yes
Windsor Township (Including 3rd Class Cities)	4.268	4,095,825	4.374	4.363	4,106,625	2.23%	Yes
Fire District No. 1	3.507	11,698,001	3.683	3.674	11,728,372	4.76%	Yes
Fire District No. 2*	7.32	11,183,374	7.686	7.718	11,137,225	5.44%	Yes
Fire District No. 3	6.085	11,651,929	6.390	6.370	11,687,925	4.68%	Yes
Fire District No. 4	2.288	48,827,702	2.402	2.399	48,897,335	4.85%	Yes
Fire District No. 5	7.242	62,704,729	7.800	7.784	62,836,776	7.48%	Yes
Fire District No. 6	6.555	8,389,717	6.883	7.415	7,789,141	13.12%	Yes
Fire District No. 7	5.074	58,367,881	5.550	5.543	58,451,490	9.24%	Yes

Fire District No. 8	7.542	4,095,825	7.920	7.899	4,106,625	4.73%	Yes
Udall Community Building*	1.683	18,376,361	1.683	1.683	18,407,516	0.00%	No
Lakewynds Drainage District	3.004	1,846,483	3.004	3.004	1,846,483	0.00%	No
Timber Creek Watershed No. 38*	1.250	18,017,203	1.250	1.247	18,068,119	-0.24%	No
Grouse Silver Creek Watershed No. 92*	1.864	27,865,110	1.864	1.862	27,902,907	-0.11%	No
Cemetery District No. 3 (Silver Creek)	2.017	5,451,284	2.017	2.006	5,483,258	-0.55%	No
Cemetery District No. 4 (Maple City)	1.708	4,254,670	1.838	1.840	4,250,868	7.73%	Yes
Cemetery District No. 5	7.029	781,507	7.029	7.029	781,507	0.00%	No
Cemetery District No. 6 (Cedar Creek)	1.011	3,103,914	1.011	1.003	3,131,019	-0.79%	No
Cemetery District No. 7 (Atlanta)	2.399	2,930,329	2.555	2.549	2,938,142	6.25%	Yes
Cemetery District No. 8 (Timber Creek)	3.573	838,690	3.573	3.574	838,690	0.03%	No
Cemetery District No. 9*	0.895	4,896,424	0.895	0.895	4,900,215	0.00%	No
Cowley County Community College	16.463	410,097,899	16.463	16.463	410,095,186	0.00%	No
USD 462 Central Recreation Commission*	0.950	23,600,447	1.000	1.000	23,612,486	5.26%	Yes
USD 463 Udall Recreation Commission*	1.778	43,554,111	1.778	1.776	43,611,098	-0.11%	No
USD 465 Winfield Recreation Commission	4.889	168,229,189	5.000	5.002	168,006,308	2.31%	Yes
USD 470 Arkansas City Recreation Commission*	5.185	161,132,557	5.185	5.185	161,163,360	0.00%	No
USD 471 Dexter Recreation Commission	2.943	11,923,986	3.000	2.936	11,955,791	-0.24%	No
Udall Area Library District	0.000	43,554,111	1.150	1.149	43,611,098	#DIV/0!	Yes
USD 462 General Fund*	19.014	18,156,450	20.000	20.000	18,130,620	5.19%	Yes
USD 462 Other Funds*	39.962	23,600,447	42.650	42.629	23,612,486	6.67%	Yes
USD 463 General Fund*	19.629	36,614,886	20.000	20.000	36,644,611	1.89%	No
USD 463 Other Funds*	39.115	43,554,111	37.023	36.977	43,611,098	-5.47%	No
USD 465 General Fund*	19.48	125,895,034	20.000	20.000	125,585,650	2.67%	Yes
USD 465 Capital Outlay*	7.130	170,259,215	8.000	7.997	170,336,622	12.16%	Yes
USD 465 Other Funds*	18.136	168,229,189	18.467	18.592	168,006,308	2.51%	Yes
USD 470 General Fund*	18.683	117,658,113	20.000	20.000	117,516,466	7.05%	No
USD 470 Capital Outlay*	6.743	166,766,371	8.000	6.743	164,554,418	0.00%	No
USD 470 Other Funds*	22.249	161,132,557	16.589	16.586	161,163,360	-25.45%	No
USD 471 General Fund	20.972	9,937,464	20.000	20.000	9,960,334	-4.63%	No
USD 471 Capital Outlay	8.305	11,923,986	8.000	7.979	11,955,791	-3.93%	No
USD 471 Other Funds	40.652	11,923,986	40.950	40.842	11,955,791	0.47%	No

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*.