Revenue Neutral Rate (RNR) Summary Report
Clay 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?
Clay County	51.638	155,982,380	54.714	54.673	156,102,714	5.88%	Yes
City of Clay Center	59.258	32,682,367	66.070	65.910	32,762,377	11.23%	Yes
City of Clifton*	47.705	2,108,901	47.332	47.331	2,108,946	-0.78%	No
City of Green	25.619	928,242	25.618	25.615	928,384	-0.02%	Yes
City of Longford	46.257	532,299	46.256	46.253	532,337	-0.01%	No
City of Morganville	51.325	1,384,597	51.324	51.263	1,386,267	-0.12%	No
City of Oak Hill	15.935	73,057	15.933	15.933	73,057	-0.01%	No
City of Vining*	27.136	307,174	27.134	27.135	307,174	0.00%	No
City of Wakefield	31.102	6,643,479	33.966	33.966	6,644,036	9.21%	Yes
Clay Center Rural Fire District	2.700	27,305,291	2.902	2.901	27,313,298	7.44%	Yes
Green Rural Fire District	2.890	12,717,432	3.071	3.070	12,722,502	6.23%	Yes
Longford Rural Fire District*	2.156	37,425,280	2.021	2.021	37,431,290	-6.26%	No
Morganville Rural Fire District	4.045	6,609,754	4.103	4.104	6,608,272	1.46%	Yes
Mulberry Rural Fire District	0.293	5,553,649	0.309	0.309	5,555,395	5.46%	Yes
Sherman Rural Fire District	0.336	10,249,501	0.211	0.212	10,249,539	-36.90%	No
Wakefield Rural Fire District	1.607	20,314,152	1.739	1.740	20,313,590	8.28%	Yes
Clay County Medical Center/Hospital District	5.538	155,982,380	5.986	5.982	156,102,714	8.02%	Yes
Riverside Drainage District	5.198	1,692,942	5.189	5.190	1,692,942	-0.15%	Yes
Clay County Rural Highway System	16.165	112,694,412	17.011	17.006	112,732,284	5.20%	Yes
Appleton Cemetery District No. 25	0.521	2,345,199	0.564	0.565	2,345,199	8.45%	Yes
Athelstane Cemetery District No. 5	0.801	4,426,581	1.362	1.362	4,427,447	70.04%	Yes
Bloom Cemetery District No. 17	0.772	2,764,337	0.795	0.795	2,764,337	2.98%	Yes
Brethren-In-Christ Cemetery District No. 11	0.731	2,449,249	0.584	0.584	2,449,249	-20.11%	No
Broughton Cemetery District No. 8	0.284	9,404,049	0.196	0.197	9,399,767	-30.63%	No
Ebenezer Cemetery District No. 10	0.298	6,696,248	0.245	0.246	6,698,653	-17.45%	No
Fancy Creek Cemetery District No. 1	0.937	2,051,345	0.856	0.857	2,051,345	-8.54%	No
Garfield Cemetery District No. 26	1.183	1,019,151	1.213	1.216	1,018,105	2.79%	Yes
Gatesville Cemetery District No. 9	0.807	1,027,218	0.818	0.818	1,027,218	1.36%	Yes
Goshen Central Cemetery No. 13	0.949	2,547,714	0.890	0.891	2,547,714	-6.11%	No
Hayes Cemetery District No. 18	0.482	1,596,755	0.446	0.447	1,596,793	-7.26%	No
Hebron Cemetery District No. 20	0.676	1,425,043	0.574	0.574	1,427,311	-15.09%	No
Idana Cemetery District No. 24	0.785	2,395,295	0.469	0.469	2,397,579	-40.25%	No
Iwacura Cemetery District No. 29	0.547	1,671,079	0.560	0.559	1,673,095	2.19%	Yes
Lincoln Cemetery District No. 19	0.927	1,898,706	0.903	0.901	1,906,431	-2.80%	No
Mizpah Cemetery District No. 27	0.937	3,692,235	1.030	1.030	3,692,110	9.93%	Yes
Norwegian Lutheran Cemetery District No. 15	0.489	1,975,362	1.200	1.202	1,973,880	145.81%	Yes
Parallel Cemetery District No. 12*	1.129	1,897,013	1.607	1.607	1,897,013	42.34%	Yes
Pleasant Ridge Cemetery District No. 14	0.374	2,497,324	0.509	0.374	2,497,324	0.00%	No
Republican City Cemetery District No. 28	0.399	4,351,382	0.309	0.309	4,359,100	-22.56%	No
Riverdale Cemetery District No. 22	0.952	2,588,608	0.444	0.444	2,588,338	-53.36%	No
Rose Meron & Pleasant Valley Cemetery No. 3	0.857	5,721,466	0.978	0.978	5,723,775	14.12%	Yes
Sherman Cemetery District No. 2	0.269	10,846,160	0.454	0.455	10,846,198	69.14%	Yes
Shields Cemetery District No. 4	1.579	654,031	1.588	1.589	654,031	0.63%	Yes
Swartwood Cemetery District No. 6*	0.415	711,504	1.197	1.197	711,504	188.43%	Yes
Swedesburgh Lutheran Cemetery District No. 16	1.189	1,660,005	1.131	1.132	1,660,005	-4.79%	No
Swedish Pleasant Hill Cemetery District No. 21	1.182	1,609,042	4.346	4.347	1,608,837	267.77%	Yes
Uniondale Baptist Cemetery No. 32	0.768	1,341,286	0.660	0.660	1,341,466	-14.06%	No

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Wakefield Cons Cemetery District No. 23	1.366	17,441,634	1.318	1.319	1,744,200	-3.44%	No
Wesleyan Cemetery District No. 7	1.300	1,505,779	0.739	0.740	1,505,779	-43.08%	No
Wilson Cemetery District No. 30	0.245	4,268,552	0.191	0.191	4,268,642	-22.04%	No
Clay Center Recreation Commission	0.892	32,682,367	0.999	0.997	32,762,377	11.77%	Yes
USD 379 General Fund*	19.487	126,210,714	20.000	20.000	126,321,667	2.63%	Yes
USD 379 Other Funds*	23.905	141,224,151	28.981	28.589	141,342,694	19.59%	Yes

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* .