Revenue Neutral Rate (RNR) Summary Report
Osborne 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?
Osborne County	82.329	64,912,554	87.346	87.261	64,992,439	5.99%	Yes
City of Alton	52.947	873,183	52.947	52.946	873,184	0.00%	No
City of Downs	70.566	7,017,639	78.385	78.339	7,021,848	11.02%	Yes
City of Natoma	68.835	1,106,682	73.195	73.195	1,106,682	6.33%	Yes
City of Osborne	79.926	9,765,033	84.740	84.478	9,795,312	5.70%	Yes
City of Portis	33.038	654,699	33.038	33.038	654,624	0.00%	No
Bethany Township	12.172	2,194,734	12.780	12.781	2,849,358	5.00%	Yes
Bloom Township	15.267	2,521,208	14.366	14.348	2,524,262	-6.02%	No
Corinth Township	16.314	1,980,738	16.314	16.339	1,977,654	0.15%	No
Covert Township	40.948	815,558	42.649	42.649	815,558	4.15%	Yes
Delhi Township	6.884	2,384,679	6.884	6.884	2,384,679	0.00%	No
Grant Township	11.53	2,598,171	12.469	12.469	2,598,171	8.14%	Yes
Hancock Township	33.224	1,235,289	34.204	34.204	1,235,289	2.95%	Yes
Hawkeye Township	22.812	1,302,618	24.769	24.735	1,304,379	8.43%	Yes
Independence Township	17.607	1,286,819	18.142	18.142	1,286,819	3.04%	Yes
Jackson Township	11.181	2,365,853	11.181	11.076	2,388,246	-0.94%	No
Kill Creek Township	17.933	1,716,479	18.298	18.298	1,716,479	2.04%	Yes
Lawrence Township	21.449	1,274,833	23.376	23.376	1,274,833	8.98%	Yes
Liberty Township	12.145	1,224,476	12.363	12.347	1,226,119	1.66%	Yes
Mt. Ayr Township	10.557	2,370,015	11.785	20.322	2,374,371	92.50%	Yes
Natoma Township	7.332	1,276,363	9.334	17.428	1,276,363	137.70%	Yes
Natoma Township (Including 3rd Class Cities)					2,383,045	#DIV/0!	Yes
Penn Township	12.282	3,155,905	12.282	12.282	3,155,905	0.00%	No
Ross Township	12.674	2,452,092	12.442	12.443	2,451,994	-1.82%	No
Ross Township (Including 3rd Class Cities)	0.232	9,469,732	0.232	0.231	9,473,842	-0.43%	No
Round Mound Township	18.671	2,674,641	16.877	16.877	2,674,641	-9.61%	No
Sumner Township	15.458	3,086,699	16.043	16.043	3,959,833	3.78%	Yes
Tilden Township	5.961	2,779,433	5.961	5.961	2,786,404	0.00%	No
Valley Township	6.500	2,200,623	6.500	6.474	2,208,994	-0.40%	No
Victor Township	25.131	1,544,326	42.072	27.243	1,544,326	8.40%	Yes
Winfield Township	13.803	1,053,765	14.766	14.765	1,053,840	6.97%	Yes
Osborne Rural Fire District No. 1*	2.993	13,146,961	2.993	2.991	13,153,857	-0.07%	No
Osborne Rural Fire District No. 2	5.023	6,249,485	5.023	5.017	6,257,446	-0.12%	No
Osborne Rural Fire District No. 3	4.206	11,758,068	4.206	4.205	11,759,830	-0.02%	No
Osborne Rural Fire District No. 4*	2.125	8,128,889	2.203	2.204	8,125,582	3.72%	Yes
Bethany Cemetery District	1.385	910,667	1.281	1.281	910,667	-7.51%	No
Butler-Hawkeye Cemetery District	0.733	1,302,618	0.667	0.666	1,304,379	-9.14%	No
Cheyenne Cemetery District	0.738	1,917,925	1.000	0.988	1,940,318	33.88%	Yes
Corinth Cemetery District	0.862	1,980,738	0.862	0.863	1,977,654	0.12%	No
Covert Cemetery District	1.460	1,573,046	1.460	1.460	1,573,046	0.00%	No
Fairview Cemetery District	1.280	2,698,759	1.259	1.259	2,698,684	-1.64%	No
Grand Center Cemetery District	0.784	1,524,397	0.784	0.784	1,524,307	0.00%	No
Grant Cemetery District	0.402	2,598,171	0.402	0.402	2,598,171	0.00%	No
Hancock Cemetery District	2.163	1,235,289	1.950	1.950	1,235,289	-9.85%	No
Independence Cemetery District	1.540	1,286,819	1.540	1.540	1,286,819	0.00%	No
Kill Creek Cemetery District	0.671	2,092,850	0.526	0.526	2,092,850	-21.61%	No
Lawrence Cemetery District	3.067	514,840	2.829	2.829	514,840	-7.76%	No
Mt. Ayr Cemetery District	0.521	2,370,015	1.180	1.178	2,374,371	126.10%	Yes
Natoma Cemetery District	2.137	2,217,667	3.147	3.147	2,217,667	47.26%	Yes

Sumner Cemetery District	1.145	3,959,882	1.090	1.090	3,959,883	-4.80%	No
Victor Cemetery District	1.055	1,544,326	1.055	1.055	1,544,326	0.00%	No
Vincent Cemetery District	2.327	2,081,910	2.081	2.073	2,090,281	-10.92%	No
Osborne Recreation Commission	1.824	9,765,033	1.824	1.818	9,795,312	-0.33%	No
USD 392 - General Fund*	20	29,647,332	20.000	20.000	29,685,047	0.00%	No
USD 392 - Other Funds*	22.649	36,226,797	22.380	22.613	36,226,797	-0.16%	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* .