Revenue Neutral Rate (RNR) Summary Report
Russell 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?
Russell County	68.622	110,506,608	75.674	75.848	110,232,422	10.53%	Yes
City of Bunker Hill	52.543	721,338	54.120	54.121	721,338	3.00%	Yes
City of Dorrance	32.303	1,209,687	40.000	40.001	1,209,691	23.83%	Yes
City of Gorham	38.521	2,336,830	38.521	38.521	2,336,852	0.00%	No
City of Lucas	29.062	2,212,295	36.582	36.584	2,212,302	25.88%	Yes
City of Luray	72.806	1,121,734	80.088	80.235	1,119,681	10.20%	Yes
City of Paradise	42.880	224,769	51.092	51.093	224,769	19.15%	Yes
City of Russell	48.202	32,948,581	58.170	58.170	32,951,842	20.68%	Yes
City of Waldo	46.872	150,497	46.871	46.665	151,196	-0.44%	Yes
Big Creek Township**	18.211	7,278,626	18.009	18.148	7,222,955	-0.35%	Yes
Big Creek Township (Including 3rd Class Cities)	0.569	9,615,456	1.991	2.003	9,559,807	252.02%	Yes
Center Township**	24.013	919,564	26.014	26.283	9,204,802	9.45%	Yes
Center Township (Including 3rd Class Cities)	1.523	10,040,902	1.523	1.538	9,926,140	0.98%	Yes
Fairfield Township	26.623	4,158,958	30.000	30.023	4,155,839	12.77%	Yes
Fairview Township**	18.349	2,549,692	23.343	23.344	2,549,694	27.22%	Yes
Fairview Township (Including 3rd Class Cities)	3.485	4,761,987	5.507	5.509	4,761,996	58.08%	Yes
Grant Township	22.591	7,916,399	22.591	27.058	7,854,036	19.77%	Yes
Lincoln Township	9.511	5,393,377	9.511	9.512	5,393,357	0.01%	Yes
Luray Township**	19.735	2,065,011	19.735	19.735	2,065,012	0.00%	Yes
Luray Township (Including 3rd Class Cities)	3.639	3,186,745	3.639	3.642	3,184,693	0.08%	Yes
Paradise Township**	9.708	11,477,632	11.708	11.785	11,402,771	21.39%	Yes
Paradise Township (Including 3rd Class Cities)	0.995	11,702,401	0.995	1.002	11,627,540	0.70%	Yes
Plymouth Township**	16.318	8,380,358	18.205	18.194	8,385,483	11.50%	Yes
Plymouth Township (Including 3rd Class Cities)	3.183	9,590,045	3.343	3.342	9,595,174	5.00%	Yes
Russell Township	23.959	5,363,842	27.500	27.483	5,367,323	14.71%	Yes
Waldo Township**	29.119	3,038,475	33.122	33.107	3,039,891	13.70%	Yes
Waldo Township (Including 3rd Class Cities)	3.318	3,188,972	3.467	3.465	3,191,087	4.43%	Yes
Winterset Township	19.714	2,638,643	20.077	20.077	2,638,650	1.84%	Yes
Gorham Fire District No. 1*	4.593	17,705,902	8.207	8.232	17,654,312	79.23%	Yes
Lucas Fire District No. 2*	7.121	9,348,064	7.443	7.443	9,348,073	4.52%	Yes
Waldo-Paradise Fire District No. 3*	3.841	26,627,318	4.399	4.411	26,554,451	14.84%	Yes
Dorrance Fire District No. 4	9.417	9,590,045	10.981	10.976	9,595,174	16.56%	Yes
Russell County Fire District No. 5	3.912	19,593,537	4.993	5.018	19,495,336	28.27%	Yes
Amherst Cemetery District No. 2	1.095	1,642,507	2.094	2.092	1,643,923	91.05%	Yes
Bunker Hill Cemetery District No. 1	2.740	2,697,347	2.998	2.998	2,697,347	9.42%	Yes
Fairport Cemetery District No. 4*	0.465	5,347,094	0.500	0.594	5,314,607	27.74%	Yes
Mt. Herman Cemetery District No. 3*	1.309	6,189,226	1.309	1.319	6,146,823	0.76%	Yes
Russell Recreation Commission	3.304	32,948,581	4.000	4.000	32,951,842	21.07%	Yes
USD 399 General Fund*	17.350	28,641,730	20.000	20.000	28,565,431	15.27%	Yes
USD 399 All Other Funds*	22.004	29,897,824	24.497	24.539	29,822,225	11.52%	Yes
USD 407 General Fund*	17.453	69,591,002	20.000	20.000	69,380,714	14.59%	Yes
USD 407 All Other Funds*	22.859	80,763,701	25.400	25.447	80,554,401	11.32%	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* .