

**Revenue Neutral Rate (RNR) Summary Report
Brown County**

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2023)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2023)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?
Brown County	30.645	219,930,460	41.279	35.227	228,475,132	13.01%	Yes
City of Everest	41.558	1,579,375	41.243	41.558	1,655,691	0.00%	No
City of Fairview	7.010	2,319,352	7.010	7.003	3,891,869	-0.10%	Yes
City of Hamlin	38.585	243,290	38.585	38.585	241,064	0.00%	No
City of Hiawatha	36.475	27,507,703	42.459	42.436	30,959,502	14.05%	Yes
City of Horton	56.443	7,260,927	71.273	55.992	8,145,342	-0.81%	No
City of Morrill	17.106	1,682,826	16.942	16.891	1,460,465	-1.27%	No
City of Powhattan	9.807	562,693	12.370	12.370	525,466	20.72%	Yes
City of Reserve	43.200	263,751	43.199	43.199	271,556	0.00%	Yes
City of Robinson	66.348	1,084,887	66.348	66.348	1,084,877	0.00%	No
City of Willis	55.644	473,563	48.054	48.054	392,623	-15.79%	No
Hamlin Township**	12.072	11,806,280	12.075	12.984	11,910,806	7.02%	Yes
Hamlin Township (Including 3rd Class Cities)	0.912	12,373,760	0.909	0.909	12,370,710	-0.33%	Yes
Hiawatha Township	12.368	25,212,843	12.998	12.993	25,221,864	4.81%	Yes
Irving Township	11.698	14,804,045	13.117	13.113	14,807,886	10.79%	Yes
Mission Township**	6.306	30,055,274	6.726	6.836	30,462,916	7.75%	Yes
Mission Township (Including 3rd Class Cities)	0.215	30,447,897	0.205	0.200	30,855,539	-7.50%	Yes
Morrill Township**	8.712	11,316,054	8.724	7.768	12,772,004	-12.15%	No
Morrill Township (Including 3rd Class Cities)	0.664	12,772,148	0.663	0.595	14,232,469	-11.60%	No
Padonia Township**	10.674	13,377,111	10.671	10.628	13,432,056	-0.43%	No
Padonia Township (Including 3rd Class Cities)	0.340	13,429,827	0.339	0.338	13,484,772	-0.59%	No
Powhattan Township**	11.252	14,287,878	13.640	13.152	14,818,238	14.45%	Yes
Powhattan Township (Including 3rd Class Cities)	1.000	14,813,343	1.025	0.989	15,343,704	-1.11%	Yes
Robinson Township**	10.083	13,238,044	10.083	10.079	13,244,495	-0.04%	Yes
Robinson Township (Including 3rd Class Cities)	0.844	14,317,614	0.844	0.843	14,329,372	-0.12%	Yes
Walnut Township	13.361	23,616,534	13.361	13.361	23,616,172	0.00%	No
Washington Township**	10.991	13,159,142	10.911	10.911	13,152,587	-0.73%	Yes
Washington Township (Including 3rd Class Cities)	3.425	14,838,495	3.425	3.425	14,808,278	0.00%	Yes
Walnut Creek Watershed District No. 1	1.092	40,948,961	1.092	1.092	40,953,030	0.00%	No
Mission Creek Jt. Watershed No. 5*	1.721	23,936,610	1.720	1.708	24,103,696	-0.76%	Yes
Roy's Creek Watershed No. 75	1.779	11,689,514	1.779	1.779	11,693,355	0.00%	No
Pony Creek Watershed Jt. No. 78*	2.737	10,134,122	2.737	2.189	12,673,481	-25.03%	No
Cemetery District No. 1 Hamlin	0.736	8,238,791	0.735	0.735	8,235,740	-0.14%	Yes
Cemetery District No. 2 Kennekuk*	0.347	10,026,214	0.347	0.347	10,025,800	0.00%	No
Cemetery District No. 3 West Powhattan	0.554	2,309,892	0.554	0.554	2,309,892	0.00%	No
Cemetery District No. 4 Miller	1.216	8,103,052	1.216	1.216	8,079,240	0.00%	No
Cemetery District No. 6 Pleasant Hill	0.430	18,683,145	0.430	0.430	18,686,986	0.00%	No
Cemetery District No. 8 Walnut Township	0.289	2,750,442	0.289	0.289	27,508,041	0.00%	No
Cemetery District No. 9 Rose Hill	0.924	15,099,540	0.924	0.923	15,111,298	-0.11%	No
Cemetery District No. 10 Wheatland*	1.120	4,120,108	1.120	1.120	4,120,108	0.00%	No
Cemetery District No. 11 Padonia-Hart	0.829	12,565,045	0.827	0.826	12,567,274	-0.36%	No
Cemetery District No. 13 Powhattan	0.829	14,962,991	0.829	0.829	14,962,992	0.00%	No
Cemetery District No. 14 Hiawatha	1.518	53,684,046	2.162	2.161	53,708,897	29.75%	Yes
USD 415 General Fund	19.162	138,122,114	20.000	20.000	138,083,207	4.19%	Yes
USD 415 Other Funds	27.290	148,967,220	27.290	27.282	148,919,511	-0.03%	Yes
USD 430 General Fund	19.761	40,366,127	20.000	20.000	39,074,451	1.20%	Yes
USD 430 Other Funds	19.761	45,775,472	37.028	36.964	44,384,450	46.54%	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*.