

**Revenue Neutral Rate (RNR) Summary Report
Smith 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?
Smith County	99.040	73,625,643	104.475	104.043	73,931,918	5.05%	Yes
Athol	48.200	533,168	52.216	52.216	533,168	8.33%	Yes
Cedar	14.824	218,717	17.594	17.594	218,717	18.69%	Yes
Gaylord	38.629	505,497	38.589	38.569	505,735	-0.16%	No
Kensington	41.637	2,444,298	46.236	46.181	2,447,257	10.91%	No
Lebanon	87.379	1,497,964	88.120	98.482	1,364,435	12.71%	Yes
Smith Center	82.382	10,675,528	86.907	86.769	10,692,440	5.33%	Yes
Banner Township	2.588	2,582,102	2.112	2.090	2,609,660	-19.24%	No
Beaver Township	4.767	1,914,732	4.776	4.704	1,944,042	-1.32%	Yes
Blaine Township	1.701	3,604,227	1.940	1.934	3,614,480	13.70%	Yes
Cedar Township**	0.000	3,115,397	0.000	0.000	3,125,808	0.00%	Yes
Cedar Township (including 3rd class cities)	0.353	5,559,695	0.590	0.588	5,570,106	66.57%	Yes
Center Township**	1.798	4,720,960	1.896	1.875	4,773,531	4.28%	Yes
Center Township (including 3rd class cities)	1.809	15,396,488	1.387	1.381	15,465,971	-23.66%	Yes
Cora Township	2.833	1,941,519	6.466	6.456	1,944,514	127.89%	Yes
Crystal Plains Township	2.617	2,424,113	2.619	2.619	2,424,173	0.08%	Yes
Dor Township	0.469	1,694,751	0.464	0.458	1,719,264	-2.35%	No
Garfield Township	1.746	1,829,253	1.745	1.745	1,829,253	-0.06%	No
German Township	1.660	1,285,649	1.746	1.739	1,291,159	4.76%	Yes
Harlan Township	+	+	+	1.796	2,603,797	+	+
Harvey Township**	0.000	3,152,610	0.000	0.000	3,178,792	0.00%	No
Harvey Township (Including 3rd class cities)	0.937	3,371,327	0.936	0.929	3,397,509	-0.85%	No
Houston Township**	0.000	1,745,992	0.000	0.000	1,766,332	0.00%	No
Houston Township (including 3rd class cities)	1.234	2,251,489	1.233	1.222	2,272,067	-0.97%	No
Lane Township**	0.000	2,866,880	0.000	0.000	2,871,935	0.00%	No
Lane Township (Including 3rd class cities)	2.513	3,400,048	2.512	2.508	3,405,103	-0.20%	No
Lincoln Township	1.103	1,870,257	1.103	1.103	1,870,427	0.00%	No
Logan Township	2.892	2,112,123	2.891	2.891	2,112,333	-0.03%	No
Martin Township	3.788	1,521,128	2.969	2.969	1,521,222	-21.62%	No
Oak Township**	0.000	2,891,162	0.000	7.070	2,898,577	0.00%	Yes
Oak Township (Including 3rd class cities)	0.000	4,258,986	7.080	7.070	4,263,012	0.00%	Yes
Pawnee Township	3.601	1,466,900	3.600	3.594	1,469,453	-0.19%	No
Pleasant Township	3.079	2,057,829	3.124	3.099	2,074,511	0.65%	Yes
Swan Township	0.000	2,082,242	0.000	0.000	2,082,242	0.00%	No
Valley Township	1.263	2,739,753	1.398	1.370	2,740,468	8.45%	Yes
Washington Township	2.201	1,752,963	2.200	2.187	1,763,726	-0.64%	No
Webster Township	+	+	+	4.423	1,836,294	+	+
White Rock Township	2.673	2,082,415	2.672	2.641	2,107,132	-1.20%	No
Rural Fire District No. 1	2.367	15,936,340	4.000	3.991	15,971,979	68.61%	Yes
Cemetery District No. 1 (Gaylord)	2.756	3,838,304	2.755	2.725	3,881,495	-1.12%	No
Cemetery District No. 2 (Cedar)	1.422	2,572,160	1.421	1.421	2,572,329	-0.07%	No
Cemetery District No. 3 (Custer)	+	+	+	1.445	1,765,110	+	+
Cemetery District No. 4 (Dor)	2.094	1,367,614	2.093	2.057	1,392,127	-1.77%	No
Cemetery District No. 5 (Crystal Plains)	1.482	3,515,131	1.481	1.479	1,392,127	-0.20%	No
Cemetery District No. 7 (NW Fairview)	0.424	1,214,627	0.620	0.440	1,710,232	3.77%	Yes
Smith Center Recreation Commission	2.993	10,675,528	3.000	2.988	1,214,627	-0.17%	Yes
USD 237 General Fund*	20.157	46,924,889	20.000	20.000	47,235,719	-0.78%	Yes
USD 237 Other Funds*	30.058	52,744,110	30.663	30.529	53,054,940	1.57%	Yes

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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.