Revenue Neutral Rate (RNR) Summary Report
Russell 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?
Russell County	76.436	114,865,325	78.566	78.715	114,621,953	2.98%	Yes
City of Bunker Hill	46.572	838,303	46.570	46.644	836,972	0.15%	No
City of Dorrance	41.484	1,446,355	41.484	41.508	1,445,508	0.06%	No
City of Gorham	32.963	2,730,945	32.963	32.965	2,730,758	0.01%	No
City of Lucas	30.572	2,647,916	52.075	52.052	2,649,041	70.26%	Yes
City of Luray	88.409	1,250,141	96.076	96.075	1,250,141	8.67%	Yes
City of Paradise	42.282	271,657	60.002	55.000	271,657	30.08%	Yes
City of Russell	50.770	39,721,135	54.924	55.286	39,460,587	8.90%	Yes
City of Waldo	43.649	219,778	43.649	43.666	219,688	0.04%	No
Big Creek Township**	20.683	6,825,573	20.683	20.687	6,824,125	0.02%	No
Big Creek Township (Including 3rd Class Cities)	1.581	9,556,518	1.581	1.580	9,554,883	-0.06%	No
Center Township**	27.275	8,410,662	27.275	27.243	8,419,982	-0.12%	No
Center Township (Including 3rd Class Cities)	4.013	9,248,965	4.013	4.008	9,256,954	-0.12%	No
Fairfield Township	31.852	3,917,654	31.852	31.764	3,928,337	-0.28%	No
Fairview Township**	26.878	2,214,518	28.862	26.883	2,214,068	0.02%	Yes
Fairview Township (Including 3rd Class Cities)	5.398	4,862,434	5.426	7.408	4,863,109	37.24%	Yes
Grant Township	28.166	8,023,557	29.039	29.016	8,029,595	3.02%	Yes
Lincoln Township	10.465	4,901,707	10.465	10.418	4,923,587	-0.45%	No
Luray Township**	22.553	1,754,786	22.553	22.504	1,758,465	-0.22%	No
Luray Township (Including 3rd Class Cities)	3.573	3,004,927	3.572	3.567	3,008,606	-0.17%	No
Paradise Township**	15.360	8,749,241	15.360	15.409	8,720,592	0.32%	No
Paradise Township (Including 3rd Class Cities)	1.292	9,020,898	1.292	1.295	8,992,249	0.23%	No
Plymouth Township**	15.873	9,612,330	15.873	15.865	9,616,391	-0.05%	No
Plymouth Township (Including 3rd Class Cities)	2.901	11,058,685	2.900	2.899	11,061,899	-0.07%	No
Russell Township	25.042	5,886,013	26.545	26.574	5,879,585	6.12%	Yes
Waldo Township**	39.221	2,775,494	39.221	39.220	2,555,716	0.00%	No
Waldo Township (Including 3rd Class Cities)	3.928	2,555,716	3.928	3.928	2,775,404	0.00%	No
Winterset Township	17.945	2,887,338	17.945	17.945	2,887,158	0.00%	No
Gorham Fire District No. 1*	4.031	17,584,044	7.838	6.986	17,580,400	73.31%	Yes
Lucas Fire District No. 2*	8.842	8,462,717	11.403	11.377	8,481,578	28.67%	Yes
Waldo-Paradise Fire District No. 3*	5.170	21,187,964	5.427	5.431	21,171,160	5.05%	Yes
Dorrance Fire District No. 4	6.933	11,058,685	7.355	7.353	11,061,899	6.06%	Yes
Russell County Fire District No. 5	7.629	18,068,326	8.170	8.151	18,108,878	6.84%	Yes
Amherst Cemetery District No. 2	2.578	1,334,422	2.578	2.578	1,334,422	0.00%	No
Bunker Hill Cemetery District No. 1	2.945	2,790,583	2.945	2.952	2,783,128	0.24%	No
Fairport Cemetery District No. 4*	1.112	4,819,478	1.112	1.107	4,839,225	-0.45%	No
Mt. Herman Cemetery District No. 3*	2.058	3,940,801	2.058	2.083	3,891,618	1.21%	No

Russell Recreation Commission	3.689	39,721,135	4.000	4.000	39,460,587	8.43%	Yes
USD 399 General Fund*	23.567	25,929,615	20.000	20.000	25,909,777	-15.14%	No
USD 399 All Other Funds*	29.231	28,018,156	25.484	25.496	27,998,318	-12.78%	No
USD 407 General Fund*	19.227	67,411,423	20.000	20.000	67,472,232	4.02%	Yes
USD 407 All Other Funds*	24.967	86,467,516	25.544	25.588	86,247,078	2.49%	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* .