Revenue Neutral Rate (RNR) Summary Report
Phillips 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?
Phillips County	117.650	85,599,628	122.650	117.184	85,938,965	-0.40%	Yes
Agra	46.128	942,120	46.128	46.127	942,120	0.00%	No
Glade	52.258	454,388	52.257	51.987	456,745	-0.52%	No
Kirwin	63.82	688,882	70.786	70.585	690,845	10.60%	Yes
Logan	79.843	2,772,545	84.219	84.259	2,771,177	5.53%	Yes
Long Island	87.004	704,695	87.004	87.198	703,139	0.22%	No
Phillipsburg	63.777	16,529,524	63.777	63.635	16,566,526	-0.22%	Yes
Prairie View	50.293	537,683	50.293	50.572	535,571	0.55%	No
Speed	16.617	152,936	16.617	16.594	153,127	-0.14%	No
Arcade Township	0.62	2,546,154	0.620	0.632	2,555,727	1.94%	No
Beaver Township	0.000	1,326,187	0.000	0.000	1,327,383	#DIV/0!	No
Belmont Township	2.103	1,312,356	2.103	2.124	1,314,810	1.00%	No
Bow Creek Township	5.705	919,323	5.705	5.694	920,889	-0.19%	No
Crystal Township	0	1,502,608	0.000	0.000	1,502,608	#DIV/0!	No
Dayton	0.000	1,477,360	0.000	0.000	1,478,229	#DIV/0!	No
Deer Creek Township	1.607	1,309,068	1.607	1.596	1,318,272	-0.68%	No
Freedom Township	0.839	1,595,868	0.839	0.834	1,600,699	-0.60%	No
Glenwood Township	1.984	919,033	1.984	1.978	921,970	-0.30%	No
Granite Township	1.119	2,486,381	1.119	1.119	2,486,381	0.00%	No
Greenwood Township	2.117	1,114,741	2.117	2.115	1,115,590	-0.09%	No
Kirwin Township	1.799	1,676,920	1.799	1.264	1,696,885	-29.74%	No
Logan Township	0.316	1,472,878	0.316	0.316	1,485,276	0.00%	No
Long Island Township	0.620	3,810,473	0.620	0.620	3,486,824	0.00%	No
Mound Township	0.937	2,000,227	0.937	0.933	2,012,058	-0.43%	No
Phillipsburg Township	0.044	22,402,260	0.044	0.044	22,568,502	0.00%	No
Plainview Township	0	947,879	0.000	0.000	947,966	#DIV/0!	No
Plum Township	0.166	2,326,797	0.166	0.166	2,328,740	0.00%	No
Prairie View Township	0	2,664,298	0.000	0.000	2,671,724	#DIV/0!	No
Rushville Township	0.702	1,124,230	0.702	0.679	1,127,553	-3.28%	No
Solomon Township	1.236	2,491,298	1.236	1.232	2,497,586	-0.32%	No
Sumner Township	0.650	944,156	0.650	0.650	944,156	0.00%	No
Towanda Township	0.679	2,146,682	0.679	0.679	2,146,682	0.00%	No
Valley Township	2.144	931,436	2.144	2.139	934,095	-0.23%	No
Walnut Township	3.25	1,368,242	3.250	3.248	1,369,110	-0.06%	No
Fire District No. 1	1.869	37,257,502	1.869	1.858	37,476,982	-0.59%	No
Logan Fire District No. 4	5.774	5,480,622	5.774	6.076	5,493,606	5.23%	No
Fire District No. 2	5.618	12,136,740	5.618	5.617	12,178,045	-0.02%	No
Fire District No. 3A	4.604	5,476,066	4.604	4.602	5,478,800	-0.04%	No
Fire District No. 3B	6.266	3,572,782	6.266	6.224	3,597,151	-0.67%	No
Kirwin Cemetery District	1.296	2,365,802	1.976	1.976	2,387,730	52.47%	Yes
Long Island Cemetery	1.416	4,515,168	1.416	1.352	4,549,963	-4.52%	No
USD 110 West Smith County Recreation Commissi	1.831	189,257	1.831	1.831	189,257	0.00%	No
USD 110 General Fund*	21.086	11,265,996	20.000	20.000	9,193,603	-5.15%	No
USD 110 Other Funds*	35.398	9,162,153	35.398	34.242	11,297,442	-3.27%	No
USD 325 General Fund	20.195	43,586,675	20.000	20.000	43,841,544	-0.97%	Yes
USD 325 Other Funds	24.412	53,941,111	25.488	25.369	54,195,976	3.92%	Yes

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USD 326 General Fund	21.410	8,187,432	20.000	20.000	8,201,716	-6.59%	No
USD 326 Other Funds	39.52	10,690,682	39.520	34.325	10,708,743	-13.15%	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.
(+) Taxing subdivision information unavailable: Values were unavailable or not reported to the Office of Accounts and Reports.
For additional details and definitions, please see the *Revenue Neutral Rate (RNR) Summary Report Footnotes and Definitions* .