Revenue Neutral Rate (RNR) Summary Report
Bourbon 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?
Bourbon County	57.550	138,644,329	62.500	56.669	138,681,091	-1.53%	Yes
City of Bronson	69.197	811,077	60.197	60.198	811,077	-13.00%	No
City of Fort Scott	42.558	57,391,342	44.206	42.345	57,403,538	-0.50%	Yes
City of Fulton	29.382	746,608	29.333	29.333	746,608	-0.17%	No
City of Mapleton	4.574	349,287	4.747	4.747	349,287	3.78%	Yes
City of Redfield	41.421	254,759	41.421	40.328	261,660	-2.64%	No
City of Uniontown	40.702	1,200,075	40.701	40.661	1,201,251	-0.10%	No
Drywood Township	1.394	5,993,067	1.394	1.391	6,008,218	-0.22%	No
Franklin Township	0.781	6,812,209	0.832	0.832	6,816,579	6.53%	Yes
Freedom Township	0.247	5,237,735	0.247	0.247	5,241,318	0.00%	No
Marion Township	3.069	10,421,960	3.069	3.069	10,413,887	0.00%	No
Marmaton Township**	1.180	7,178,818	1.222	1.157	7,176,941	-1.95%	Yes
Marmaton Township (Including 3rd Class Cities)	0.000	7,433,577	0.000	0.011	261,660	#DIV/0!	No
Millcreek Township	0.707	4,461,954	0.707	0.707	4,460,454	0.00%	No
Osage Township	0.305	5,259,829	0.305	0.305	5,272,278	0.00%	No
Scott Township	0.000	26,366,990	0.341	0.341	26,355,576	#DIV/0!	Yes
Pawnee Township	2.523	3,265,193	2.523	2.522	3,267,259	-0.04%	No
Timberhill Township**	0.125	2,123,246	0.125	0.125	2,115,316	0.00%	No
Timberhill Township (Including 3rd Class Cities)	0.000	349,287	0.000	0.001	349,287	#DIV/0!	No
Fire District No. 2	5.020	6,131,318	5.455	5.443	6,145,089	8.43%	Yes
Fire District No. 3	5.904	50,615,490	6.358	6.357	50,629,418	7.67%	Yes
Fire District No. 5	4.233	24,451,420	5.075	5.078	24,241,386	19.96%	Yes
Mill Creek Watershed District No. 98	3.402	7,707,744	3.402	3.399	7,714,456	-0.09%	No
Marmaton Watershed Dist No. 102*	3.568	38,335,693	3.534	3.535	38,322,680	-0.92%	No
Garland Light District	8.255	95,833	8.254	8.254	95,833	-0.01%	No
Avondale Cemetery	1.092	339,112	4.550	4.551	339,112	316.76%	Yes
Barnesville Cemetery	2.191	1,430,523	2.191	2.191	1,430,523	0.00%	No
Centerville/W. Plains Cemetery	2.064	4,365,024	2.064	2.064	4,365,024	0.00%	No
Chapel Grove Cemetery	2.122	1,069,578	2.432	2.432	1,069,578	14.61%	Yes
Clarksburg Cemetery	1.495	4,212,552	1.808	1.806	4,217,860	20.80%	Yes
Dayton Cemetery	2.218	889,070	2.212	2.218	889,070	0.00%	No
Glendale Cemetery	3.373	1,102,706	4.159	4.162	1,101,894	23.39%	Yes
Lath Branch Cemetery	1.474	2,925,747	1.593	1.605	2,904,579	8.89%	Yes
Maple Grove Cemetery	1.063	3,341,573	1.063	1.063	3,327,359	0.00%	No
Osaga Cemetery	0.609	2,977,970	0.608	0.608	2,977,660	-0.16%	No
Pleasant View Cemetery	2.393	2,359,694	2.391	2.392	2,359,694	-0.04%	No
Rosedale Cemetery	1.123	3,527,940	1.123	1.120	3,538,780	-0.27%	No
Timberhill Twp Cemetery	2.183	1,959,163	3.027	2.781	1,951,233	27.39%	Yes
Tweedy Cemetery	1.456	2,077,171	1.456	1.446	2,092,322	-0.69%	No
West Liberty Cemetery	2.183	1,851,886	2.183	2.157	1,874,526	-1.19%	No
Zion Cemetery	1.557	928,698	1.557	1.550	933,403	-0.45%	No
USD 234 Ft Scott Recreation Commission	2.074	110,033,120	4.325	2.042	110,066,460	-1.54%	Yes
Fort Scott Community College	28.770	138,644,329	29.950	29.942	138,681,091	4.07%	Yes
USD 234 General Fund	19.158	78,738,184	20.000	20.000	78,771,524	4.40%	Yes
USD 234 Other Funds	31.482	110,033,120	32.648	32.640	110,066,460	3.68%	Yes
USD 235 General Fund*	19.107	18,031,160	20.000	20.000	18,008,160	4.67%	Yes
USD 235 Other Funds*	30.049	23,736,984	31.387	31.389	23,719,964	4.46%	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* .