

**Revenue Neutral Rate (RNR) Summary Report
Osborne 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?	Notes
Osborne County	82.862	65,417,821	79.935	79.918	65,436,851	-3.55%	No	
City of Alton	65.332	707,641	65.331	65.331	707,641	0.00%	No	
City of Downs	68.619	5,824,998	78.560	73.218	5,832,952	6.70%	Yes	
City of Natoma	73.369	973,874	73.369	73.218	975,868	-0.21%	Yes	
City of Osborne	79.762	8,184,031	93.196	89.576	8,192,047	12.30%	Yes	
City of Portis	39.161	552,501	39.160	+	+	+	No	
Bethany Township	7.270	+	7.270	7.270	3,084,210	0.00%	No	
Bloom Township	14.123	2,750,468	14.285	14.285	2,750,318	1.15%	Yes	
Corinth Township	13.308	2,396,881	14.200	14.200	2,396,869	6.70%	Yes	
Covert Township	37.280	+	37.280	37.280	895,809	0.00%	No	
Delhi Township	7.130	2,739,268	6.433	6.433	2,739,272	-9.78%	No	
Grant Township	16.226	+	16.226	16.226	1,846,265	0.00%	No	
Hancock Township	23.556	+	23.556	18.547	1,602,077	-21.26%	No	
Hawkeye Township	18.548	+	18.548	23.556	1,742,260	27.00%	No	
Independence Township	16.099	+	16.099	16.099	1,407,386	0.00%	No	
Jackson Township	9.949	2,699,466	9.800	9.837	2,699,466	-1.13%	No	
Kill Creek Township	13.141	+	13.141	13.141	2,342,237	0.00%	No	
Lawrence Township	17.395	+	17.395	17.395	1,571,961	0.00%	No	
Liberty Township	11.190	1,379,602	10.781	10.780	1,380,467	-3.66%	No	
Mt. Ayr Township	11.211	+	11.211	+	+	+	+	
Natoma Township**	11.953	1,325,919	11.732	11.732	1,325,919	-1.85%	Yes	
Natoma Township (Including 3rd Class Cities)	1.528	2,299,793	1.528	1.527	2,301,787	-0.07%	Yes	
Penn Township	10.981	3,606,725	10.747	10.747	3,606,724	-2.13%	No	
Ross Township**	12.184	2,652,690	11.297	11.297	2,652,690	-7.28%	No	
Ross Township (Including 3rd Class Cities)	0.690	8,477,688	0.690	0.690	8,455,642	0.00%	No	
Round Mound Township	16.877	3,062,624	16.877	16.877	3,062,624	0.00%	No	
Sumner Township	19.239	+	19.239	19.239	3,181,575	0.00%	No	
Tilden Township	5.096	3,277,646	5.519	5.518	3,278,174	8.28%	Yes	
Valley Township	6.233	2,514,580	5.688	5.688	2,514,580	-8.74%	No	
Victor Township	23.231	+	23.231	23.231	1,670,629	0.00%	No	
Winfield Township	13.690	+	13.690	13.690	1,062,576	0.00%	No	
Osborne Rural Fire District No. 1*	2.606	+	2.606	2.606	15,089,282	0.00%	No	
Osborne Rural Fire District No. 2	4.852	+	4.851	4.852	6,724,989	0.00%	No	
Osborne Rural Fire District No. 3	4.973	+	4.973	4.973	9,942,364	0.00%	No	
Osborne Rural Fire District No. 4*	1.865	9,281,370	1.865	1.865	9,281,528	0.00%	No	
Bethany Cemetery District	1.210	1,097,316	1.149	1.149	1,097,316	-5.04%	No	
Cheyenne Cemetery District	0.726	2,159,113	0.655	0.655	2,159,113	-9.78%	No	
Corinth Cemetery District	0.729	2,396,881	0.729	0.712	2,396,869	-2.33%	No	
Covert Cemetery District	1.391	1,745,651	1.391	1.311	1,745,651	-5.75%	No	
Fairview Cemetery District	1.259	2,956,187	1.259	1.300	2,955,908	3.26%	No	
Grand Center Cemetery District	1.508	1,743,856	1.467	1.467	944,774	-2.72%	No	
Grant Cemetery District	0.578	1,846,265	0.567	0.567	1,846,265	-1.90%	Yes	
Hancock Cemetery District	1.995	1,742,260	1.961	1.963	1,742,260	-1.60%	No	
Hawkeye Cemetery District	0.626	1,601,965	0.596	0.596	1,602,077	-4.79%	No	
Independence Cemetery District	1.516	1,407,386	1.516	1.543	1,407,386	1.78%	No	
Kill Creek Cemetery District	0.608	2,792,467	0.526	0.526	2,792,467	-13.49%	No	
Lawrence Cemetery District	3.004	602,947	2.869	2.870	602,947	-4.46%	No	
Mt. Ayr Cemetery District	0.796	1,621,897	0.761	0.761	1,621,896	-4.40%	No	
Natoma Cemetery District	2.152	2,132,274	2.149	2.224	2,134,268	3.35%	No	
Sumner Cemetery District	1.454	3,181,575	1.426	1.426	3,181,575	-1.93%	No	
Victor Cemetery District	1.138	1,670,629	1.011	1.011	1,670,629	-11.16%	No	
Vincent Cemetery District	2.292	2,365,218	2.081	2.082	2,365,218	-9.16%	No	
Osborne Recreation Commission	2.177	32,394,440	2.177	2.175	32,394,440	-0.09%	No	
USD 392 - General Fund*	19.899	30,190,535	20.000	20.000	30,190,535	0.51%	Yes	
USD 392 - Other Funds*	27.645	32,394,440	29.387	26.610	32,394,440	-3.74%	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.

(+) 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*.