Revenue Neutral Rate (RNR) Summary Report
Lyon 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?
Lyon County	54.159	445,572,544	56.818	56.448	448,524,526	4.23%	Yes
City of Admire	27.799	656,217	32.800	33.034	651,582	18.83%	Yes
City of Allen	33.002	807,762	55.326	55.326	807,762	67.64%	Yes
City of Americus	31.66	5,294,239	31.566	31.560	5,295,370	-0.32%	No
City of Bushong	43.244	109,820	47.405	47.405	109,820	9.62%	Yes
City of Emporia	43.347	250,926,982	46.119	46.007	245,286,635	6.14%	Yes
City of Hartford	42.725	2,377,540	49.472	49.200	2,390,737	15.16%	Yes
City of Neosho Rapids	23.607	1,592,045	26.386	26.396	1,591,473	11.81%	Yes
City of Olpe	24.595	4,796,268	25.881	25.877	4,797,143	5.21%	Yes
City of Reading	35.073	1,169,695	38.699	38.682	1,170,211	10.29%	Yes
Agnes City Township	1.018	8,215,566	1.896	1.895	8,223,816	86.15%	Yes
Americus Township	2.401	19,036,731	3.511	3.528	18,954,461	46.94%	Yes
Center Township	0.573	22,754,753	0.576	0.577	22,753,117	0.70%	Yes
Elmendaro Township	3.329	11,399,013	3.332	3.328	11,418,049	-0.03%	Yes
Emporia Township	0.323	22,892,294	0.316	0.317	22,812,282	-1.86%	No
Fremont Township	0.426	15,331,803	0.422	0.423	15,341,110	-0.70%	No
Ivy Township	0.567	3,178,329	0.540	0.541	3,177,444	-4.59%	No
Jackson Township	0.526	69,630,521	0.515	0.517	69,518,236	-1.71%	No
Pike Township	0.211	17,523,031	0.240	0.240	17,475,031	13.74%	Yes
Reading Township**	0	7,483,229	0.000	0.000	7,530,320	#DIV/0!	No
Reading Township (Including 3rd Class City)	0.983	8,652,896	0.982	0.977	8,700,561	-0.61%	No
Waterloo Township	0.524	4,855,212	0.574	0.573	4,863,814	9.35%	No
Reading Benefit Fire District No. 1	4.410	66,527,039	4.188	4.186	66,574,561	-5.08%	Yes
Lyon County Fire District No. 1	2.164	26,881,996	2.168	2.169	26,881,985	0.23%	No
Lyon County Fire District No. 2	5.917	11,393,895	5.917	5.914	11,401,260	-0.05%	Yes
Lyon County Fire District No. 3	7.512	5,317,299	7.677	7.665	5,325,901	2.04%	No
Lyon County Fire District No. 4	5.938	60,633,192	5.930	5.933	60,606,222	-0.08%	No
Lyon County Fire District No. 5*	3.817	18,329,986	4.960	4.958	18,340,872	29.89%	Yes
Lyon County Fire District No. 8	3.660	17,464,743	3.724	3.659	18,372,473	-0.03%	No
Eagle Creek Watershed District No. 77	1.387	10,936,522	1.396	1.397	10,938,251	0.72%	
Jacobs-Phenis Creeks Watershed District No. 94*	0.012	4,556,315	0.332	0.265	5,723,204	2108.33%	Yes
Allen Creek Watershed District No. 89	1.859	21,513,223	1.821	1.821	21,518,839	-2.04%	No
Upper Marais Des Cygne Watershed No. 101*	2.402	15,361,315	2.402	2.399	15,380,985	-0.12%	No
North Lyon County Library District	1.717	16,249,107	1.775	1.774	16,265,074	3.32%	Yes
Lyon County Library District	1.529	203,188,587	1.529	1.529	203,188,587	0.00%	Yes
Lyon County Recreation Commission No. 1	0.68	26,881,965	0.680	0.680	26,881,965	0.00%	No
USD 252 Southern Lyon County Recreation Commission*	0.963	52,097	1.000	1.000	52,122,853	3.84%	Yes
USD 253 Emporia Recreation Commission	8.74	2,377,956	9.250	9.275	291,586,858	6.12%	Yes
USD 251 General*	20.000	93,520,220	20.000	20.000	93,573,313	0.00%	Yes
USD 251 All Others*	18.83	104,208,119	19.013	19.020	104,273,227	1.01%	Yes
USD 252 General*	20.000	42,358,459	20.000	20.000	42,358,459	0.00%	Yes
USD 252 All Others*	48.011	52,122,853	50.776	48.090	52,122,853	0.16%	Yes
USD 253 General	20.000	228,967,908	20.000	20.000	229,033,171	0.00%	Yes
USD 253 Capital Outlay	8	302,120,929	8.000	8.000	296,456,343	0.00%	Yes
USD 253 All Others	29.120	297,251,444	28.720	29.678	291,586,858	1.92%	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*.