

**Revenue Neutral Rate (RNR) Summary Report
Ottawa 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
Ottawa County	78.354	100,506,552	78.354	70.732	100,525,323	-9.73%	Yes	
City of Bennington	29.060	4,390,276	33.003	33.002	4,390,808	13.57%	Yes	
City of Culver	38.839	283,414	38.817	38.194	288,293	-1.66%	No	
City of Delphos	61.827	1,669,264	63.897	63.897	1,669,674	3.35%	Yes	
City of Minneapolis	33.774	13,193,121	33.779	33.764	13,195,552	-0.03%	No	
City of Tescott	38.601	1,499,817	35.972	38.601	1,499,817	0.00%	No	
Bennington Township**	4.788	11,695,536	4.788	4.788	11,695,536	0.00%	No	
Bennington Township (Including 3rd Class Cities)	0.296	16,085,812	0.295	0.296	16,086,344	0.00%	No	
Blaine Township	3.497	5,607,587	3.497	3.497	5,607,587	0.00%	No	
Buckeye Township	5.838	3,129,922	5.838	5.838	3,127,528	0.00%	No	
Center Township	5.907	3,405,593	5.907	5.906	3,405,593	-0.02%	No	
Chapman Township	8.789	3,333,813	8.788	8.788	2,333,813	-0.01%	No	
Concord Township	4.185	5,726,687	4.184	4.177	5,737,191	-0.19%	No	
Culver Township	4.923	3,694,221	4.923	4.922	3,694,740	-0.02%	No	
Durham Township	5.841	1,105,688	5.840	5.840	1,105,736	-0.02%	No	
Fountain Township	7.058	2,918,537	7.058	7.056	2,918,537	-0.03%	No	
Garfield Township	5.766	4,492,550	6.856	6.856	4,492,700	18.90%	Yes	
Grant Township	7.913	2,029,781	7.912	7.912	2,029,781	-0.01%	No	
Henry Township	1.288	4,447,519	1.288	1.287	4,447,519	-0.08%	No	
Lincoln Township	11.860	3,588,886	11.859	11.859	3,588,888	-0.01%	No	
Logan Township	5.477	4,546,576	5.477	5.476	4,542,827	-0.02%	No	
Morton Township	1.870	7,025,539	1.870	1.870	7,025,209	0.00%	No	
Ottawa Township	7.532	1,628,384	7.532	7.531	1,629,860	-0.01%	No	
Richland Township	5.531	3,734,316	5.531	5.530	3,738,047	-0.02%	No	
Sheridan Township**	9.964	3,467,197	9.964	9.963	3,467,928	-0.01%	No	
Sheridan Township (Including 3rd Class Cities)	0.108	5,136,461	0.108	0.108	5,137,602	0.00%	No	
Sherman Township	9.881	2,784,553	9.881	9.881	2,784,553	0.00%	No	
Stanton Township	6.303	2,107,515	6.302	6.302	2,107,515	-0.02%	No	
Ottawa and Lincoln Fire District No. 1*	+	+	+	1.865	5,206,379	+	+	
Minneapolis Fire District No. 2	+	+	+	5.242	15,344,133	+	+	
Delphos Fire District No. 3	+	+	+	2.279	8,785,639	+	+	
Bennington Fire District No. 4	+	+	+	2.685	30,381,214	+	+	
Culver Fire District No. 5	+	+	+	5.815	3,728,584	+	+	
Tescott Fire District No. 6	+	+	+	3.542	12,626,210	+	+	
Ada Street Lights District	19.746	102,202	19.745	19.746	102,202	0.00%	No	
Bennington Cemetery District No. 5	0.502	23,715,287	0.501	0.501	23,722,202	-0.20%	No	
Bohemia Cemetery District No. 4	1.101	2,409,383	1.101	1.101	2,409,383	0.00%	No	
Crown Point Cemetery District No. 1*	0.538	5,303,770	0.537	0.534	5,334,886	-0.74%	No	
Culver Union Cemetery District No. 13	0.098	3,129,835	0.859	0.860	3,129,797	777.55%	Yes	
Delphos Cemetery District No. 14	3.577	5,654,787	3.577	3.577	5,655,928	0.00%	No	
Fairview-Ada Cemetery District No. 7	0.000	3,104,234	0.000	0.000	3,104,234	0.00%	No	
Fairview-Sherman Cemetery District No. 11	0.676	380,563	5.145	5.146	380,563	661.24%	Yes	
Franklin Cemetery District No. 10	0.351	12,791,568	0.350	0.351	12,791,238	0.00%	No	
Greenville Cemetery District No. 3	0.227	5,178,034	1.352	1.352	5,178,036	495.59%	Yes	
Hall Cemetery District No. 12	1.398	4,546,576	1.397	1.396	4,542,827	-0.14%	No	
Highland Cemetery District No. 9	3.316	27,613,004	3.316	3.316	27,621,043	0.00%	No	
Mount Liberty Cemetery District No. 2	0.000	3,093,644	1.158	1.158	3,093,644	0.00%	Yes	
Pleasant Hill Cemetery District No. 8	0.115	3,070,511	0.000	0.000	3,070,511	-100.00%	No	
White Cloud Cemetery District No. 1*	0.560	2,106,713	3.015	3.014	2,108,189	438.21%	Yes	
Bennington Recreation Commission	+	4,390,276	+	+	4,390,808	+	+	
Minneapolis Recreation Commission	+	13,193,121	+	3.280	13,195,552	+	+	
USD 239 General Fund*	19.050	47,032,097	20.000	20.000	47,032,097	4.99%	Yes	
USD 239 Capital Outlay Fund*	5.885	53,253,657	6.250	6.248	53,253,657	6.17%	Yes	
USD 239 Other Funds*	26.236	53,146,928	26.920	26.910	53,129,535	2.57%	Yes	
USD 240 General Fund*	18.804	41,016,800	20.000	20.000	41,016,800	6.36%	Yes	
USD 240 Other Funds*	32.379	45,822,323	33.591	33.578	45,839,191	3.70%	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*.