

**Revenue Neutral Rate (RNR) Summary Report  
Clay 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?
Clay County	54.297	157,196,541	55.433	55.425	157,228,306	2.08%	Yes
City of Clay Center	63.058	34,245,504	64.572	64.555	34,255,696	2.37%	Yes
City of Clifton*	43.856	2,276,146	43.848	43.792	2,279,150	-0.15%	Yes
City of Green	25.915	917,667	25.914	25.913	917,712	-0.01%	Yes
City of Longford	44.107	558,242	44.106	44.107	558,242	0.00%	No
City of Morganville	51.532	1,379,041	54.131	54.190	1,377,581	5.16%	Yes
City of Oak Hill	16.730	69,576	16.730	16.730	69,579	0.00%	No
City of Vining*	24.283	343,254	24.282	24.283	343,254	0.00%	No
City of Wakefield	33.134	6,811,208	34.134	34.134	6,811,800	3.02%	Yes
Clay Center Rural Fire District	3.003	26,394,001	3.458	3.457	26,406,591	15.12%	Yes
Green Rural Fire District	3.098	12,608,139	3.073	3.070	12,622,823	-0.90%	No
Longford Rural Fire District*	1.974	38,330,148	2.156	2.157	38,319,626	9.27%	Yes
Morganville Rural Fire District	4.235	6,405,387	4.679	4.678	6,408,022	10.46%	Yes
Mulberry Rural Fire District	0.323	5,319,559	0.310	0.311	5,319,514	-3.72%	No
Sherman Rural Fire District	0.179	12,184,893	0.227	0.227	12,184,893	26.82%	Yes
Wakefield Rural Fire District	1.849	19,117,701	1.892	1.892	19,122,685	2.33%	Yes
Clay County Medical Center/Hospital District	5.941	157,196,541	5.989	5.988	157,228,306	0.79%	Yes
Riverside Drainage District	5.384	1,632,043	4.985	4.986	1,631,998	-7.39%	No
Clay County Rural Highway System	17.097	112,132,554	17.137	17.135	112,151,946	0.22%	Yes
Appleton Cemetery District No. 25	0.592	2,241,082	0.490	0.491	2,241,082	-17.06%	No
Athelstane Cemetery District No. 5	1.366	4,417,634	0.724	0.726	4,406,341	-46.85%	No
Bloom Cemetery District No. 17	0.804	2,734,699	0.491	0.491	2,734,699	-38.93%	No
Brethren-In-Christ Cemetery District No. 11	0.620	2,310,057	0.749	0.620	2,310,057	0.00%	Yes
Broughton Cemetery District No. 8	0.211	8,778,784	0.051	0.051	8,780,425	-75.83%	No
Ebenezer Cemetery District No. 10	0.249	6,621,162	0.156	0.156	6,634,377	-37.35%	No
Fancy Creek Cemetery District No. 1	0.881	1,995,486	0.880	0.881	1,995,434	0.00%	No
Garfield Cemetery District No. 26	1.232	1,005,330	1.112	1.113	1,005,330	-9.66%	No
Gatesville Cemetery District No. 9	0.764	1,100,874	0.763	0.764	1,100,874	0.00%	No
Goshen Central Cemetery No. 13	0.953	2,383,150	1.112	0.953	2,383,150	0.00%	No
Hayes Cemetery District No. 18	0.468	1,527,754	0.398	0.398	1,527,799	-14.96%	No
Hebron Cemetery District No. 20	0.572	1,434,053	0.563	0.565	1,431,553	-1.22%	No
Idana Cemetery District No. 24	0.465	2,423,083	0.050	0.050	2,422,649	-89.25%	No
Iwacura Cemetery District No. 29	0.567	1,650,846	0.519	0.520	1,650,846	-8.29%	No
Lincoln Cemetery District No. 19	0.894	1,923,197	0.868	0.869	1,923,197	-2.80%	No
Mizpah Cemetery District No. 27	1.362	2,792,728	1.092	1.092	2,792,728	-19.82%	No
Norwegian Lutheran Cemetery District No. 15	1.315	1,804,702	0.191	0.192	1,804,402	-85.40%	No
Parallel Cemetery District No. 12*	1.631	1,870,026	1.418	1.419	1,870,026	-13.00%	No
Pleasant Ridge Cemetery District No. 14	0.377	2,480,499	0.458	0.458	2,480,499	21.49%	Yes
Republican City Cemetery District No. 28	0.301	4,487,563	0.248	0.248	4,485,972	-17.61%	No
Riverdale Cemetery District No. 22	0.462	2,487,802	0.433	0.433	2,487,757	-6.28%	No
Rose Meron & Pleasant Valley Cemetery No. 3	0.963	5,816,971	0.917	0.917	5,817,333	-4.78%	No
Sherman Cemetery District No. 2	0.388	12,735,940	0.213	0.214	12,735,970	-44.85%	No
Shields Cemetery District No. 4	1.611	645,435	1.047	1.048	645,435	-34.95%	No
Swartwood Cemetery District No. 6*	1.132	752,985	0.746	0.747	752,985	-34.01%	No
Swedesburg Lutheran Cemetery District No. 16	1.112	1,690,914	0.944	0.942	1,693,519	-15.29%	No
Swedish Pleasant Hill Cemetery District No. 21	4.323	1,617,906	0.824	0.824	1,617,906	-80.94%	No
Uniondale Baptist Cemetery No. 32	0.653	1,357,319	0.845	0.845	1,357,691	29.40%	Yes

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Wakefield Cons Cemetery District No. 23	1.321	17,420,328	0.877	0.877	17,425,487	-33.61%	No
Wesleyan Cemetery District No. 7	0.763	1,641,340	0.705	0.706	1,461,340	-7.47%	No
Wilson Cemetery District No. 30	0.197	4,159,491	0.115	0.115	4,169,247	-41.62%	No
Clay Center Recreation Commission	0.954	34,245,504	1.997	1.997	34,255,696	109.33%	Yes
USD 379 General Fund*	20.000	126,210,714	20.000	20.000	124,932,887	0.00%	Yes
USD 379 Other Funds*	28.725	141,224,151	28.575	28.570	140,710,586	-0.54%	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*.