Revenue Neutral Rate (RNR) Summary Report
Logan 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?
Logan County	69.057	65,503,981	69.095	69.479	65,141,451	0.61%	Yes
City of Oakley	83.626	19,253,729	89.029	90.474	18,891,079	8.19%	Yes
City of Russell Springs	0.000	296,418	0.000	0.000	296,582	#DIV/0!	No
City of Winona	56.496	1,543,903	56.496	56.496	1,542,986	0.00%	No
Augustine Township	10.354	2,767,292	9.500	9.500	2,767,289	-8.25%	No
Elkader Township	24.533	4,617,390	24.533	24.533	4,611,746	0.00%	No
Lees Township	13.019	1,579,273	12.519	12.520	1,579,273	-3.83%	No
Logansport Township	8.314	2,092,847	10.509	10.509	2,092,847	26.40%	Yes
McAllaster Township	4.689	3,527,068	4.689	4.689	3,515,502	0.00%	No
Monument Township	16.763	7,040,487	16.695	16.720	7,030,001	-0.26%	No
Oakley Township**	15.296	10,392,954	15.202	15.199	10,416,362	-0.63%	No
Oakley Township (Including 3rd Class Cities)	83.626	19,253,729		2.323	18,891,079	-97.22%	No
Paxton Township	15.974	1,856,778	15.202	15.957	1,858,737	-0.11%	No
Russell Springs Township	13.361	2,228,196	13.131	13.125	2,229,311	-1.77%	No
Western Township	12.499	2,684,556	12.499	12.499	2,683,503	0.00%	No
Winona Township	28.315	5,623,090	28.312	28.290	5,626,233	-0.09%	No
Fire District No. 1	1.537	46,250,252	1.681	1.682	46,250,372	9.43%	Yes
USD 274 Oakley Recreation Commission*	2.494	41,548,097	2.600	2.500	41,196,131	0.24%	Yes
USD 275 Winona Recreation Commission*	0.065	19,428,266	0.063	0.063	19,418,755	-3.08%	No
USD 274 General Fund*	20.438	33,887,010	20.000	20.000	33,535,046	-2.14%	Yes
USD 274 All Other Funds*	30.332	41,548,097	32.905	32.946	41,196,131	8.62%	Yes
USD 275 General Fund*	21.219	18,214,959	20.000	20.000	18,198,612	-5.74%	Yes
USD 275 All Other Funds*	24.218	19,428,266	24.641	24.648	19,418,755	1.78%	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* .