Revenue Neutral Rate (RNR) Summary Report
Ottawa 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?
Ottawa County	79.425	109,688,724	83.387	81.015	109,671,773	2.00%	Yes
City of Bennington	25.831	5,106,926	25.831	25.828	5,107,526	-0.01%	No
City of Culver	33.379	317,427	36.760	36.692	318,030	9.93%	Yes
City of Delphos	54.947	1,919,629	64.200	64.201	1,919,622	16.84%	Yes
City of Minneapolis	31.627	15,407,625	33.413	33.413	15,407,551	5.65%	Yes
City of Tescott	28.819	1,717,358	28.819	28.757	1,710,036	-0.22%	No
Bennington Township**	6.172	12,806,764	5.893	5.895	12,802,960	-4.49%	No
Bennington Township (Including 3rd Class Cities)	0.249	17,913,690	0.000	0.000	17,910,486	-100.00%	No
Blaine Township	4.005	4,653,275	5.101	5.102	4,653,190	27.39%	Yes
Buckeye Township	6.039	2,970,376	7.208	7.208	2,970,510	19.36%	Yes
Center Township	5.874	3,313,840	5.859	5.859	3,313,840	-0.26%	No
Chapman Township	8.416	2,266,482	11.042	11.042	2,266,482	31.20%	Yes
Concord Township	3.920	5,746,992	6.027	6.033	5,741,566	53.90%	Yes
Culver Township	4.858	3,518,941	4.858	4.856	3,520,301	-0.04%	No
Durham Township	5.400	1,093,948	4.622	4.622	1,093,948	-14.41%	No
Fountain Township	7.657	2,624,692	12.893	12.858	2,632,399	67.92%	Yes
Garfield Township	8.020	3,662,599	11.214	11.225	3,659,297	39.96%	Yes
Grant Township	7.631	1,977,847	7.631	7.631	1,977,847	0.00%	No
Henry Township	0.606	8,920,282	0.602	0.603	8,920,282	-0.50%	No
Lincoln Township	12.574	3,233,139	12.286	12.286	3,233,140	-2.29%	No
Logan Township	5.682	4,110,092	7.034	7.032	4,111,075	23.76%	Yes
Morton Township	1.094	11,234,382	1.094	1.094	11,234,382	0.00%	No
Ottawa Township	7.334	1,570,760	7.301	7.301	1,570,760	-0.45%	No
Richland Township	4.938	3,927,747	6.977	6.979	3,927,747	41.33%	Yes
Sheridan Township**	10.631	3,060,489	10.602	10.613	3,057,599	-0.17%	No
Sheridan Township (Including 3rd Class Cities)	0.108	4,980,118	0.030	0.031	4,977,221	-71.30%	No
Sherman Township	12.302	2,474,048	11.934	11.960	2,468,703	-2.78%	No
Stanton Township	6.15	2,053,064	10.426	10.427	2,052,980	69.54%	Yes
Ottawa and Lincoln Fire District No. 1*	1.754	5,320,127	6.817	6.808	5,327,837	288.14%	Yes
Minneapolis Fire District No. 2	6.096	12,931,804	5.355	5.357	12,928,417	-12.12%	Yes
Delphos Fire District No. 3	3.767	7,925,525	3.767	3.768	7,923,618	0.03%	Yes
Bennington Fire District No. 4	4.255	32,066,006	3.930	3.932	32,057,510	-7.59%	Yes
Culver Fire District No. 5	7.241	3,591,697	11.475	11.470	3,593,660	58.40%	Yes
Tescott Fire District No. 6	1.951	21,549,438	3.620	3.621	21,542,116	85.60%	Yes
Ada Street Lights District	18.007	106,909	25.143	25.143	106,909	39.63%	Yes
Bennington Cemetery District No. 5	0.434	25,644,103	0.431	0.432	25,635,649	-0.46%	No
Bohemia Cemetery District No. 4	1.088	2,325,157	1.087	1.088	2,325,073	0.00%	No
Crown Point Cemetery District No. 1*	1.346	3,044,618	1.346	1.337	3,045,179	-0.67%	No
Culver Union Cemetery District No. 13	0.815	3,120,256	0.814	0.814	3,121,616	-0.12%	No
Delphos Cemetery District No. 14	3.552	5,405,330	3.550	3.554	5,399,131	0.06%	No
Fairview-Sherman Cemetery District No. 11	4.957	366,399	4.820	4.844	364,599	-2.28%	No
Fairview-Ada Cemetery District No. 7	1.975	2,785,854	3.235	3.227	2,793,561	63.39%	Yes
Franklin Cemetery District No. 10	0.196	21,690,195	0.195	0.195	21,682,873	-0.51%	No
Greenville Cemetery District No. 3	1.435	4,643,290	1.420	1.420	4,643,291	-1.05%	No
Hall Cemetery District No. 12	1.452	4,110,092	1.172	1.172	4,111,075	-19.28%	No
Highland Cemetery District No. 9	3.107	27,982,488	3.107	3.107	27,982,329	0.00%	No
Mount Liberty Cemetery District No. 2	1.120	2,968,502	1.099	1.099	2,968,502	-1.88%	No
Pleasant Hill Cemetery District No. 8	0.548	2,757,519	0.542	0.543	2,753,974	-0.91%	No
White Cloud Cemetery District No. 1*	2.903	768,233	2.150	2.151	768,233	-25.90%	No

Bennington Recreation Commission	0	5,106,926	0.000	0.000	0	#DIV/0!	No
Minneapolis Recreation Commission	2.914	15,407,625	4.000	4.000	15,407,551	37.27%	Yes
USD 239 - General Fund*	20.609	39,573,321	20.000	20.000	39,574,381	-2.96%	Yes
USD 239 - Bond and Interest*	10.153	49,962,850	35.999	10.730	49,961,608	5.68%	Yes
USD 240 - General Fund*	17.371	44,465,002	20.000	20.000	44,451,274	15.13%	Yes
USD 240 - Other Funds*	29.269	52,358,034	33.033	33.036	52,344,179	12.87%	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*.