Revenue Neutral Rate (RNR) Summary Report
Chautauqua 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?
Chautauqua County	72.460	42,865,895	82.891	83.236	42,687,737	14.87%	Yes
City of Cedar Vale	89.299	1,816,818	90.378	90.446	1,815,465	1.28%	Yes
City of Chautauqua	17.019	314,761	17.019	17.019	314,761	0.00%	No
City of Elgin	5.560	402,139	5.560	5.560	402,139	0.00%	No
City of Niotaze	4.415	339,256	4.413	4.413	339,256	-0.05%	No
City of Peru	38.725	248,711	38.724	38.724	248,711	0.00%	No
City of Sedan	67.498	4,245,819	76.500	67.527	4,243,921	0.04%	Yes
Center Township	2.569	2,520,155	2.569	2.581	2,508,428	0.47%	No
Lafayette Township	0.970	1,908,134	0.970	0.970	1,908,134	0.00%	No
Little Caney Township	0.677	6,626,580	0.677	0.696	6,449,245	2.81%	No
Fire District No 1	2.254	11,595,104	2.254	2.253	11,603,166	-0.04%	No
Fire District No 2	1.977	8,475,308	1.977	2.019	8,302,167	2.12%	No
Fire District No 3	4.761	3,507,513	4.761	4.761	3,507,329	0.00%	No
Fire District No 4	4.140	8,402,029	4.140	4.137	8,408,235	-0.07%	No
Fire District No 5	3.215	2,517,597	3.214	3.217	2,515,289	0.06%	No
Fire District No 6	1.842	2,501,151	1.841	1.839	2,503,369	-0.16%	No
Fire District No 8	4.700	2,453,711	4.699	4.693	2,456,925	-0.15%	No
Ambulance District No 1	4.401	9,888,725	4.401	4.221	9,888,187	-4.09%	No
Ambulance District No 2	3.816	32,977,170	3.816	3.689	32,799,550	-3.33%	No
Watershed District Grant Shanghi No. 14	4.014	1,098,917	4.014	4.014	1,098,917	0.00%	No
Watershed District Big Caney No. 31*	1.628	17,452,568	1.628	1.627	17,468,415	-0.06%	No
Watershed District Twin Caney No. 34*	5.475	20,984,628	5.474	5.523	20,801,588	0.88%	No
Cemetery District Round Mound No. 1	4.110	2,719,213	4.110	4.106	2,721,761	-0.10%	No
Cemetery District Peru No. 2	3.583	2,026,001	3.583	3.583	2,026,001	0.00%	No
Cemetery District Fairview-Niotaze No. 3	0.990	7,064,872	0.990	1.015	6,891,731	2.53%	No
Cemetery District Lafayette No. 4	4.524	1,908,134	4.524	4.524	1,908,134	0.00%	No
Cemetery District Caneyville No. 5	1.595	2,062,812	1.595	1.595	2,062,812	0.00%	No
Cemetery District Salt Creek No. 6	1.286	2,501,151	1.286	1.285	2,503,369	-0.08%	No
Cemetery District Hendricks No. 7	4.834	1,118,442	4.834	4.844	1,116,134	0.21%	No
Cemetery District Riley-Washington No. 8	3.215	1,593,228	3.215	3.215	1,593,044	0.00%	No
Cemetery District Sedan-Greenwood No. 9	2.766	8,422,832	2.766	2.765	8,424,592	-0.04%	No
Cemetery District Elgin No. 10	0.000	1,910,942	2.617	2.617	1,910,942	#DIV/0!	Yes
Cemetery District Center No. 11	1.610	2,520,155	1.609	1.617	2,508,428	0.43%	No
Cemetery District Spring Creek No. 12	0.000	672,898	4.458	4.458	672,898	#DIV/0!	Yes
Cemetery District Oak Hill-Charlauqua No. 13	2.107	2,659,669	2.107	2.105	2,662,883	-0.09%	No
Cemetery District El Cado No. 14	3.236	700,136	3.235	3.235	700,136	-0.03%	No
USD 285 Cedar Vale Recreation Commission	0.957	12,290,969	1.000	0.999	12,307,771	4.39%	Yes
USD 286 Sedan Recreation Commission	0.790	25,680,440	0.790	0.790	25,685,470	0.00%	No
USD 285 General Fund*	19.105	10,286,000	20.000	20.000	10,296,006	4.68%	Yes
USD 285 Other Funds*	22.228	12,290,969	28.134	28.095	12,307,771	26.39%	Yes
USD 286 General Fund*	19.283	19,131,000	20.000	20.000	19,136,030	3.72%	Yes
USD 286 Other Funds*	24.580	25,680,440	24.930	24.925	25,685,470	1.40%	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* .