

**Revenue Neutral Rate (RNR) Summary Report
Chautauqua 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? |
|--|----------------------------|------------------------------------|-----------------------------|----------------|------------------------------------|--|---|
| Chautauqua County | 79.611 | 39,014,785 | 79.611 | 78.799 | 39,417,968 | -1.02% | No |
| City of Cedar Vale | 87.778 | 1,794,922 | 89.253 | 89.288 | 1,794,231 | 1.72% | Yes |
| City of Chautauqua | 21.332 | 251,134 | 21.331 | 10.891 | 491,888 | -48.95% | Yes |
| City of Elgin | 5.472 | 408,637 | 5.472 | 5.471 | 408,687 | -0.02% | Yes |
| City of Niotaze | 5.435 | 275,621 | 5.435 | 5.422 | 276,296 | -0.24% | No |
| City of Peru | 39.892 | 241,436 | 39.890 | 39.496 | 244,154 | -0.99% | No |
| City of Sedan | 72.871 | 3,689,091 | 76.561 | 76.541 | 3,690,074 | 5.04% | Yes |
| Center Township | 2.521 | 2,569,577 | 2.520 | 2.519 | 2,570,379 | -0.08% | No |
| Lafayette Township | 1.045 | 1,773,967 | 1.045 | 1.045 | 1,772,242 | 0.00% | No |
| Little Caney Township | 0.822 | 5,459,599 | 0.822 | 0.779 | 5,480,830 | -5.23% | No |
| Fire District No 1 | 2.301 | 11,360,046 | 2.301 | 2.298 | 7,786,767 | -0.13% | No |
| Fire District No 2 | 2.280 | 7,353,091 | 2.280 | 2.274 | 7,372,458 | -0.26% | No |
| Fire District No 3 | 5.294 | 3,154,632 | 5.294 | 5.264 | 3,172,447 | -0.57% | No |
| Fire District No 4 | 4.631 | 7,511,629 | 4.631 | 4.566 | 7,619,582 | -1.40% | No |
| Fire District No 5 | 2.975 | 2,330,414 | 3.472 | 3.353 | 2,330,464 | 12.71% | Yes |
| Fire District No 6 | 1.877 | 2,457,180 | 1.877 | 1.874 | 2,459,167 | -0.16% | No |
| Fire District No 8 | 5.318 | 2,168,297 | 5.318 | 4.772 | 2,416,631 | -10.27% | No |
| Ambulance District No 1 | 5.430 | 9,230,561 | 5.430 | 5.416 | 9,238,090 | -0.26% | No |
| Ambulance District No 2 | 5.195 | 29,784,225 | 5.195 | 5.114 | 30,179,879 | -1.56% | No |
| Watershed District Grant Shanghi No. 14 | 4.449 | 994,334 | 4.446 | 4.449 | 991,909 | 0.00% | No |
| Watershed District Big Caney No. 31* | 1.697 | 16,744,967 | 1.697 | 1.695 | 16,765,184 | -0.12% | No |
| Watershed District Twin Caney No. 34* | 6.073 | 18,914,695 | 6.073 | 6.027 | 19,061,466 | -0.76% | No |
| Cemetery District Round Mound No. 1 | 4.645 | 2,405,828 | 4.645 | 4.589 | 2,435,499 | -1.21% | No |
| Cemetery District Peru No. 2 | 3.890 | 1,866,321 | 3.890 | 3.824 | 1,898,459 | -1.70% | No |
| Cemetery District Fairview-Niotaze No. 3 | 1.142 | 6,125,274 | 1.142 | 1.138 | 6,147,335 | -0.35% | No |
| Cemetery District Lafayette No. 4 | 4.872 | 1,773,967 | 4.872 | 4.872 | 1,772,242 | 0.00% | No |
| Cemetery District Caneyville No. 5 | 1.738 | 1,895,858 | 1.738 | 1.738 | 1,893,306 | 0.00% | No |
| Cemetery District Salt Creek No. 6 | 1.309 | 2,457,180 | 1.309 | 1.308 | 2,459,167 | -0.08% | No |
| Cemetery District Hendricks No. 7 | 5.240 | 1,031,949 | 5.240 | 5.240 | 1,031,949 | 0.00% | No |
| Cemetery District Riley-Washington No. 8 | 3.702 | 1,385,272 | 3.702 | 3.702 | 1,383,641 | 0.00% | No |
| Cemetery District Sedan-Greenwood No. 9 | 3.115 | 7,477,853 | 3.115 | 3.090 | 7,539,460 | -0.80% | No |
| Cemetery District Elgin No. 10 | + | + | + | 0.000 | 1,764,034 | 0.00% | + |
| Cemetery District Center No. 11 | 1.578 | 2,569,577 | 1.578 | 1.578 | 2,570,379 | 0.00% | No |
| Cemetery District Spring Creek No. 12 | 0.000 | 615,172 | 3.251 | 0.000 | 614,080 | 0.00% | Yes |
| Cemetery District Oak Hill-Charlauqua No. 13 | 2.438 | 2,299,255 | 2.438 | 2.199 | 2,548,419 | -9.80% | No |
| Cemetery District El Cado No. 14 | 3.718 | 609,758 | 3.718 | 3.714 | 610,353 | -0.11% | No |
| USD 285 Cedar Vale Recreation Commission | 0.968 | 11,407,443 | 1.000 | 0.968 | 8,200,445 | 0.00% | Yes |
| USD 286 Sedan Recreation Commission | + | 23,279,575 | 0.872 | 0.858 | 23,649,886 | 0.00% | Yes |
| USD 285 General Fund* | 19.388 | 9,970,743 | 20.000 | 20.000 | 6,918,624 | 3.16% | Yes |
| USD 285 Other Funds* | 20.690 | 11,407,443 | 23.374 | 24.300 | 8,200,445 | 17.45% | Yes |
| USD 286 General Fund* | 19.356 | 18,740,047 | 20.000 | 20.000 | 19,124,417 | 3.33% | Yes |
| USD 286 Other Funds* | 24.576 | 23,279,575 | 25.707 | 26.163 | 23,649,886 | 6.46% | 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*.