

**Revenue Neutral Rate (RNR) Summary Report  
Stevens 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?
Stevens County	71.935	146,259,313	80.853	80.408	147,085,256	11.78%	Yes
City of Hugoton	+	+	+	39.859	23,826,586	#VALUE!	
City of Moscow	79.191	940,122	84.070	77.638	1,018,022	-1.96%	Yes
Cemetery District No. 1	2.252	114,237,740	2.252	2.234	115,198,067	-0.80%	No
Moscow Cemetery District	2.412	32,021,573	2.411	2.412	31,887,189	0.00%	No
USD 209 Moscow Recreation Commission*	2.555	+	3.000	2.988	37,883,617	16.95%	Yes
USD 210 Hugoton Recreation Commission	6.168	+	6.688	6.633	115,198,067	7.54%	Yes
USD 209 General*	+	+	+	20.000	36,847,728	#VALUE!	
USD 209 Supp General*	+	+	+	13.944	37,883,617	#VALUE!	
USD 209 Capital Outlay*	+	+	+	7.966	37,883,617	#VALUE!	
USD 210 General	+	+	+	20.000	107,616,279	#VALUE!	
USD 210 Supp General	+	+	+	12.889	115,198,067	#VALUE!	
USD 210 Capital Outlay	+	+	+	7.934	115,198,067	#VALUE!	
USD 210 Bond & Interest	+	+	+	2.996	115,198,067	#VALUE!	

**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. In instances of final valuation, the Estimated Valuation (June 1, 2023) was used. The Final Valuation may vary from the entry.

For additional details and definitions, please see the *Revenue Neutral Rate (RNR) Summary Report Footnotes and Definitions*.