

**Revenue Neutral Rate (RNR) Summary Report
Russell 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?	Notes
Russell County	73.369	113,969,758	75.848	75.822	114,000,409	3.34%	Yes	
City of Bunker Hill	51.760	754,263	51.760	51.760	754,263	0.00%	No	
City of Dorrance	38.365	1,261,288	47.570	47.570	1,261,287	23.99%	Yes	
City of Gorham	35.549	2,532,265	35.549	35.548	2,532,265	0.00%	No	
City of Lucas	33.186	2,439,089	33.186	33.184	2,439,274	-0.01%	Yes	
City of Luray	74.697	1,202,726	74.697	74.895	1,199,538	0.27%	Yes	
City of Paradise	42.920	267,575	42.923	42.923	267,575	0.01%	Yes	
City of Russell	54.429	35,218,157	56.808	56.809	35,215,531	4.37%	Yes	
City of Waldo	42.230	167,044	46.652	46.652	167,045	10.47%	Yes	
Big Creek Township**	19.609	6,685,329	22.250	22.243	6,687,680	13.43%	Yes	
Big Creek Township (Including 3rd Class Cities)	2.078	9,217,564	2.078	2.078	9,219,945	0.00%	Yes	
Center Township**	26.628	9,106,248	26.022	26.008	9,111,154	-2.33%	Yes	Gen and Nox Weed
Center Township (Including 3rd Class Cities)	1.552	9,860,511	3.864	3.862	9,865,417	148.84%	Yes	
Fairfield Township	29.446	4,237,501	29.446	29.410	4,242,639	-0.12%	No	
Fairview Township**	24.427	2,436,702	24.427	24.427	2,436,702	0.00%	No	
Fairview Township (Including 3rd Class Cities)	5.382	4,875,791	5.382	5.382	4,875,976	0.00%	No	Gen and Cemetery
Grant Township	25.461	8,351,714	27.058	27.059	8,351,514	6.28%	Yes	Gen Rd and Cem
Lincoln Township	9.440	5,434,784	9.440	9.440	5,433,682	0.00%	No	
Luray Township**	20.295	2,008,137	19.926	19.926	2,008,137	-1.82%	No	
Luray Township (Including 3rd Class Cities)	3.613	3,210,863	3.425	3.429	3,207,675	-5.09%	No	
Paradise Township**	11.378	11,811,278	11.378	11.294	11,898,417	-0.74%	No	
Paradise Township (Including 3rd Class Cities)	0.965	12,078,853	0.965	0.958	12,165,992	-0.73%	No	
Plymouth Township**	17.150	8,896,320	17.150	17.148	8,897,378	-0.01%	No	
Plymouth Township (Including 3rd Class Cities)	3.157	10,157,608	3.157	3.157	10,158,665	0.00%	No	
Russell Township	27.065	5,450,391	27.049	27.065	5,445,828	0.00%	No	
Waldo Township**	33.784	2,978,999	33.647	33.628	2,980,713	-0.46%	No	
Waldo Township (Including 3rd Class Cities)	3.515	3,146,043	3.466	3.464	3,147,758	-1.45%	No	
Winterset Township	19.406	2,729,948	19.406	19.406	2,669,787	0.00%	No	
Gorham Fire District No. 1*	8.333	17,441,262	9.585	9.615	17,386,082	15.38%	Yes	
Lucas Fire District No. 2*	7.733	8,998,635	8.414	8.414	8,998,824	8.81%	Yes	
Waldo-Paradise Fire District No. 3*	4.516	25,938,592	5.098	5.080	26,029,489	12.49%	Yes	
Dorrance Fire District No. 4	10.369	10,157,608	12.363	12.362	10,158,665	19.22%	Yes	
Russell County Fire District No. 5	5.009	19,532,796	7.059	7.056	19,541,738	40.87%	Yes	
Amherst Cemetery District No. 2	2.090	1,645,638	2.090	2.089	1,646,536	-0.05%	No	
Bunker Hill Cemetery District No. 1	2.951	2,741,065	2.998	2.998	2,741,065	1.59%	Yes	
Fairport Cemetery District No. 4*	0.464	5,776,587	0.928	0.906	5,917,153	95.26%	Yes	
Mt. Herman Cemetery District No. 3*	1.303	6,224,887	1.303	1.303	6,225,751	0.00%	No	
Russell Recreation Commission	3.743	35,218,157	4.000	4.000	35,215,531	6.87%	Yes	
USD 399 General Fund*	20.403	28,001,752	20.000	20.000	28,136,637	-1.98%	No	
USD 399 All Other Funds*	24.854	29,445,343	24.632	24.520	29,580,228	-1.34%	No	
USD 407 General Fund*	19.478	71,246,248	20.000	20.000	71,197,720	2.68%	Yes	
USD 407 All Other Funds*	24.676	83,083,197	26.577	26.590	83,026,691	7.76%	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*.