# Revenue Neutral Rate (RNR) Summary Report
## Decatur County

| Taxing Subdivision | Revenue Neutral Rate (RNR) | Estimated Valuation (June 1, 2022) | Estimated Proposed Tax Rate | Final Tax Rate | Final Valuation (November 1, 2022) | Percentage Change from RNR to Final Tax Rate | Did subdivision hold hearing to exceed RNR? |
|---|---|---|---|---|---|---|---|
| Decatur County | 67.124 | 63,008,958 | 67.908 | 67.719 | 63,191,920 | 0.89% | Yes |
| City of Dresden | 28.852 | 276,728 | 28.851 | 27.681 | 288,424 | -4.06% | No |
| City of Jennings | 63.612 | 396,147 | 63.583 | 62.831 | 400,885 | -1.23% | No |
| City of Norcatur | 47.925 | 823,093 | 47.906 | 47.925 | 820,831 | 0.00% | No |
| City of Oberlin | 86.222 | 7,946,196 | 95.022 | 95.022 | 7,938,001 | 10.21% | Yes |
| Allison Townhip | 18.846 | 1,610,505 | 18.846 | 18.846 | 1,610,505 | 0.00% | No |
| Altory Township | 18.973 | 1,766,678 | 18.973 | 18.973 | 1,749,983 | 0.00% | No |
| Bassettville Township | 23.752 | 1,602,608 | 23.752 | 23.696 | 1,606,408 | -0.24% | No |
| Beaver Township | 20.101 | 1,549,311 | 20.101 | 20.033 | 1,554,568 | -0.34% | No |
| Center Township | 13.336 | 2,903,006 | 13.336 | 13.336 | 2,902,220 | 0.00% | No |
| Cook Township | 14.569 | 2,346,004 | 14.569 | 14.546 | 2,349,779 | -0.16% | No |
| Custer Township | 16.867 | 1,799,513 | 16.867 | 16.864 | 1,799,913 | -0.02% | No |
| Dresden Township** | 7.815 | 1,919,675 | 7.815 | 7.589 | 1,976,821 | -2.89% | No |
| Dresden Township (Including 3rd Class Cities) | 1.820 | 2,196,403 | 1.820 | 1.765 | 2,265,245 | -3.02% | No |
| Finley Township | 17.745 | 1,718,761 | 17.745 | 17.745 | 1,716,331 | 0.00% | No |
| Garfield Township | 16.218 | 1,699,127 | 19.676 | 19.674 | 1,699,215 | 21.31% | Yes |
| Grant Township | 26.065 | 1,744,908 | 26.065 | 26.065 | 1,744,908 | 0.00% | No |
| Harlan Township | 15.565 | 1,546,588 | 15.565 | 15.564 | 1,546,659 | -0.01% | No |
| Jennings Township** | 5.500 | 6,162,135 | 5.500 | 5.473 | 6,193,480 | -0.49% | No |
| Jennings Township (Including 3rd Class Cities) | 2.085 | 6,547,461 | 2.085 | 2.074 | 6,594,365 | -0.53% | No |
| Liberty Township | 14.455 | 3,626,738 | 14.455 | 14.455 | 3,623,403 | 0.00% | No |
| Lincoln Township** | 15.971 | 1,717,518 | 15.971 | 15.971 | 1,717,518 | 0.00% | No |
| Lincoln Township (Including 3rd Class Cities) | 2.688 | 2,540,611 | 2.688 | 2.688 | 2,538,349 | 0.00% | No |
| Logan Township | 10.568 | 3,166,258 | 10.568 | 10.568 | 3,166,083 | 0.00% | No |
| Lyon Township | 16.957 | 1,367,229 | 16.957 | 16.547 | 1,401,194 | -2.42% | No |
| Oberlin Township | 14.345 | 3,636,885 | 14.345 | 14.301 | 3,648,366 | -0.31% | No |
| Olive Township | 18.456 | 1,686,343 | 18.456 | 18.446 | 1,687,251 | -0.05% | No |
| Pleasant Valley Township** | 17.081 | 2,539,126 | 17.081 | 16.645 | 2,605,685 | -2.55% | No |
| Pleasant Valley Township (Including 3rd Class Cities) | 6.631 | 2,558,831 | 6.631 | 6.458 | 2,627,400 | -2.61% | No |
| Prairie Dog Township | 31.910 | 1,816,504 | 31.910 | 31.869 | 1,818,855 | -0.13% | No |
| Roosevelt Township | 24.340 | 1,554,028 | 24.340 | 24.340 | 1,532,147 | 0.00% | No |
| Sappa Township | 16.300 | 1,359,743 | 16.300 | 16.300 | 1,359,743 | 0.00% | No |
| Sherman Township | 23.399 | 1,286,656 | 23.399 | 23.399 | 1,286,656 | 0.00% | No |
| Summit Township | 11.632 | 1,432,063 | 11.632 | 11.599 | 1,436,063 | -0.28% | No |
| Rural Fire District No. 1 | 2.923 | 53,843,522 | 2.855 | 2.843 | 54,032,203 | -2.74% | No |
| Ambulance District | 5.661 | 63,008,958 | 4.869 | 4.855 | 63,191,920 | -14.24% | No |
| Norcatur Cemetery District No. 1* | 1.722 | 5,236,999 | 1.722 | 1.722 | 5,234,737 | 0.00% | No |
| Big Timber Cemetery District No. 3 | 0.720 | 7,955,033 | 0.720 | 0.720 | 7,955,345 | 0.00% | No |
| Jennings Cemetery District No. 4 | 2.204 | 4,328,418 | 2.204 | 2.169 | 4,399,485 | -1.59% | No |
| Dresden Cemetery District No. 5* | 1.496 | 5,435,491 | 1.496 | 1.480 | 5,494,674 | -1.07% | No |
| Hawkeye Cemetery District No. 6* | 1.449 | 3,443,413 | 1.448 | 1.447 | 3,447,388 | -0.14% | No |
| Traer Cemetery District No. 7 | 1.142 | 1,718,761 | 1.142 | 1.142 | 1,716,331 | 0.00% | No |
| Cedar Bluffs Cemetery District No. 8 | 1.665 | 1,549,311 | 1.665 | 1.660 | 1,554,568 | -0.30% | No |
| Sherman Cemetery District No. 10 | 0.631 | 2,833,244 | 0.631 | 0.631 | 2,833,315 | 0.00% | No |
| Kanona Cemetery District No. 11 | 1.430 | 1,430,109 | 1.430 | 1.430 | 1,413,502 | 0.00% | No |
| Lund Cemetery District No. 12 | 3.417 | 1,405,160 | 3.417 | 3.407 | 1,409,560 | -0.29% | No |
| Vallonia Cemetery District No. 13 | 0.569 | 1,556,602 | 0.567 | 0.567 | 1,557,510 | -0.35% | No |
| Twin Creeks Extension District No. 9* | 1.685 | 268,420,496 | 1.715 | 1.715 | 268,237,575 | 1.78% | Yes |

# Revenue Neutral Rate (RNR) Summary Report
## Decatur County

| Taxing Subdivision | Revenue Neutral Rate (RNR) | Estimated Valuation (June 1, 2022) | Estimated Proposed Tax Rate | Final Tax Rate | Final Valuation (November 1, 2022) | Percentage Change from RNR to Final Tax Rate | Did subdivision hold hearing to exceed RNR? |
|---|---|---|---|---|---|---|---|
| USD 294 General* | 20.547 | 51,712,630 | 20.000 | 20.000 | 54,664,776 | -2.66% | Yes |
| USD 294 Other Funds* | 23.192 | 57,779,505 | 24.141 | 24.127 | 59,883,905 | 4.03% | 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* .