Revenue Neutral Rate (RNR) Summary Report
Smith 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?
Smith County	101.375	75,864,440	101.370	101.268	75,940,765	-0.11%	No
Athol	51.864	536,761	51.864	51.864	536,761	0.00%	No
Cedar	19.487	197,465	19.486	19.487	197,465	0.00%	No
Gaylord	34.218	569,778	34.217	34.218	569,778	0.00%	No
Kensington	44.953	2,727,329	46.802	46.802	2,727,335	4.11%	Yes
Lebanon	89.193	1,548,834	96.000	95.801	1,552,040	7.41%	Yes
Smith Center	80.508	12,102,095	83.501	83.510	12,100,713	3.73%	Yes
Banner Township	2.340	2,319,364	2.297	2.296	2,319,626	-1.88%	No
Beaver Township	3.428	1,841,260	3.411	3.414	1,839,383	-0.41%	No
Blaine Township	1.721	4,062,242	1.721	1.708	4,093,474	-0.76%	No
Cedar Township**	0.000	2,818,251	0.000	0.589	5,553,305	#DIV/0!	No
Cedar Township (including 3rd class cities)	0.590	5,545,580	0.590	0.589	5,553,305	-0.17%	No
Center Township**	2.246	4,996,517	2.424	2.427	4,991,582	8.06%	Yes
Center Townsihip (including 3rd class cities)	1.229	17,098,612	1.442	1.442	17,092,295	17.33%	Yes
Cora Township	7.355	1,706,366	7.242	7.174	1,722,333	-2.46%	No
Crystal Plains Township	3.150	2,014,925	3.150	3.150	2,014,925	0.00%	No
Dor Townhip	0.480	1,636,942	0.480	0.476	1,648,836	-0.83%	No
Garfield Township	1.980	1,611,250	1.980	1.980	1,611,250	0.00%	No
German Township	1.840	1,219,296	1.840	1.882	1,191,612	2.28%	No
Harlan Township	2.014	2,320,650	2.014	1.993	2,345,663	-1.04%	No
Harvey Township**	0.000	3,649,579	0.000	0.000	3,634,426	#DIV/0!	No
Harvey Township (Including 3rd class cities)	0.819	3,847,044	0.819	0.822	3,831,891	0.37%	No
Houston Township**	0.000	2,757,748	0.000	0.000	2,757,748	#DIV/0!	No
Houston Township (including 3rd class cities)	0.834	3,327,526	0.834	0.834	3,327,526	0.00%	No
Lane Township**	0.000	3,522,715	0.000	0.000	3,544,484	#DIV/0!	No
Lane Township (Including 3rd class cities)	2.103	4,059,479	2.103	2.091	4,081,245	-0.57%	No
Lincoln Township	1.206	1,709,479	1.206	1.206	1,709,479	0.00%	No
Logan Township	3.308	1,845,264	3.308	3.308	1,845,264	0.00%	No
Martin Township	1.928	2,340,599	1.928	1.928	2,340,599	0.00%	No
Pawnee Township	3.957	1,333,584	3.957	3.957	1,333,584	0.00%	No
Pleasant Township	2.312	2,779,522	2.312	2.312	2,784,403	0.00%	No
Swan Township	0.000	1,819,300	0.000	0.000	1,819,300	#DIV/0!	No
Valley Township	1.646	2,325,152	1.646	1.646	2,325,152	0.00%	No
Washington Township	2.510	1,536,079	2.311	2.311	1,536,079	-7.93%	No
Webster Township	4.948	1,640,966	4.944	4.943	1,640,966	-0.10%	No
White Rock Township	3.046	1,826,289	3.046	3.046	1,826,289	0.00%	No
Rural Fire District No. 1	4.302	14,815,154	4.302	4.305	14,807,089	0.07%	No
Cemetery District No. 1 (Gaylord)	2.389	4,426,921	2.389	2.400	4,406,898	0.46%	No
Cemetery District No. 2 (Cedar)	1.526	2,393,488	1.526	1.519	2,405,382	-0.46%	No
Cemetery District No. 3 (Custer)	1.638	1,555,365	1.638	1.638	1,555,365	0.00%	No
Cemetery District No. 4 (Dor)	1.553	1,841,980	1.553	1.553	1,841,980	0.00%	No
Cemetery District No. 5 (Crystal Plains)	1.712	3,040,408	1.712	1.712	3,040,785	0.00%	No
Cemetery District No. 7 (NW Fairview)	0.384	1,123,831	0.342	0.251	1,531,266	-34.64%	No
Smith Center Recreation Commission	2.794	12,102,095	3.000	3.000	12,102,095	7.37%	Yes
USD 237 General Fund	20.505	46,995,748	20.000	20.000	47,042,465	-2.46%	Yes
USD 237 Capital Outlay	8.045	56,162,990	8.000	7.991	56,209,807	-0.67%	Yes
USD 237 Other Funds	21.044	56,162,990	21.953	21.033	56,209,807	-0.05%	Yes
Oak Township**	0	2,548,839	0.000	0	2,554,246	#DIV/0!	Yes
Oak Township (including 3rd class cities)	2.847	4097673	3.325	3.318	4,106,286	16.544%	Yes

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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* .