Revenue Neutral Rate (RNR) Summary Report
Clay 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?
Clay County	55.272	158,206,165	57.872	57.822	158,350,252	4.61%	Yes
City of Clay Center	57.801	38,257,087	59.801	59.715	38,312,868	3.31%	Yes
City of Clifton*	35.897	2,769,551	35.897	35.897	2,769,051	0.00%	No
City of Green	26.416	900,266	26.414	26.407	900,509	-0.03%	Yes
City of Longford	41.415	594,538	41.414	41.415	594,448	0.00%	No
City of Morganville	53.231	1,402,391	53.231	53.227	1,402,481	-0.01%	No
City of Oak Hill	15.824	73,562	15.619	15.620	73,562	-1.29%	No
City of Vining*	24	347,301	23.998	24.000	347,301	0.00%	No
City of Wakefield	34.281	7,219,654	35.581	35.580	7,219,781	3.79%	Yes
Clay Center Rural Fire District	3.529	25,762,718	4.224	4.223	25,770,586	19.67%	Yes
Green Rural Fire District	3.746	12,072,504	3.642	3.638	12,085,818	-2.88%	No
Longford Rural Fire District*	2.326	38,134,916	2.319	2.317	38,187,396	-0.39%	No
Morganville Rural Fire District	5.257	5,705,109	4.961	4.963	5,703,216	-5.59%	No
Mulberry Rural Fire District	0.373	4,900,611	0.349	0.349	5,000,384	-6.43%	No
Sherman Rural Fire District	0.324	12,671,592	0.324	0.324	12,671,540	0.00%	No
Wakefield Rural Fire District	1.921	18,799,583	1.704	1.921	18,821,048	0.00%	No
Clay County Medical Center/Hospital District	6.017	158,888,148	5.988	6.008	158,350,252	-0.15%	No
Riverside Drainage District	8.209	974,143	7.503	7.428	983,916	-9.51%	No
Clay County Rural Highway System	17.657	108,584,427	17.657	17.643	108,671,601	-0.08%	No
Appleton Cemetery District No. 25	0.541	2,035,082	1.580	1.580	2,035,082	192.05%	Yes
Athelstane Cemetery District No. 5	0.545	4,298,717	0.951	0.949	4,308,157	74.13%	Yes
Bloom Cemetery District No. 17	0.692	2,498,940	0.786	0.785	2,502,234	13.44%	Yes
Brethren-In-Christ Cemetery District No. 11	0.742	2,185,907	0.903	0.903	2,185,839	21.70%	Yes
Broughton Cemetery District No. 8	0.053	8,662,186	0.116	0.117	8,662,118	120.75%	Yes
Ebenezer Cemetery District No. 10	0.159	6,393,893	0.159	0.159	6,396,027	0.00%	No
Fancy Creek Cemetery District No. 1	0.936	1,852,398	0.936	0.933	1,858,771	-0.32%	No
Garfield Cemetery District No. 26	1.382	939,526	1.325	1.326	939,586	-4.05%	No
Gatesville Cemetery District No. 9	0.111	1,122,005	1.316	1.316	1,122,005	1085.59%	Yes
Goshen Central Cemetery No. 13	1.234	2,254,535	1.483	1.480	2,259,410	19.94%	Yes
Hayes Cemetery District No. 18	0.349	1,415,195	0.320	0.320	1,415,255	-8.31%	No
Hebron Cemetery District No. 20	0.559	1,416,839	0.553	0.553	1,415,369	-1.07%	No
Idana Cemetery District No. 24	0.931	2,278,049	0.819	0.817	2,282,603	-12.24%	No
Iwacura Cemetery District No. 29	0.509	1,627,201	0.364	0.364	1,627,201	-28.49%	No
Lincoln Cemetery District No. 19	1.026	1,839,798	0.896	0.897	1,839,798	-12.57%	No
Mizpah Cemetery District No. 27	0.377	2,589,940	0.679	0.680	2,589,801	80.37%	Yes
Norwegian Lutheran Cemetery District No. 15	1.216	1,592,821	1.171	1.172	1,593,226	-3.62%	No
Parallel Cemetery District No. 12*	0.810	1,700,718	1.177	1.177	1,700,718	45.31%	Yes
Pleasant Ridge Cemetery District No. 14	0.424	2,240,345	0.774	0.773	2,242,813	82.31%	Yes
Republican City Cemetery District No. 28	0.240	4,477,596	0.234	0.234	4,477,596	-2.50%	No
Riverdale Cemetery District No. 22	0.407	2,537,097	0.404	0.402	2,546,870	-1.23%	No
Rose Meron & Pleasant Valley Cemetery No. 3	0.928	5,686,810	0.925	0.923	5,707,289	-0.54%	No
Sherman Cemetery District No. 2	0.418	13,126,729	0.364	0.365	13,126,677	-12.68%	No
Shields Cemetery District No. 4	0.968	658,380	0.573	0.573	658,380	-40.81%	No
Swartwood Cemetery District No. 6*	0.523	754,256	0.510	0.511	754,256	-2.29%	No
Swedesburgh Lutheran Cemetery District No. 16	1.657	1,540,928	1.111	1.114	1,538,570	-32.77%	No
Swedish Pleasant Hill Cemetery District No. 21	1.192	1,592,563	1.186	1.192	1,530,688	0.00%	No
Uniondale Baptist Cemetery No. 32	0.878	1,302,572	0.852	0.852	1,302,557	-2.96%	No
Wakefield Cons Cemetery District No. 23	1.682	18,031,910	1.944	1.942	18,053,559	15.46%	Yes

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Wesleyan Cemetery District No. 7	0.851	1,202,352	0.851	0.851	1,202,352	0.00%	No
Wilson Cemetery District No. 30	0.234	3,818,926	0.225	0.224	3,825,609	-4.27%	No
Clay Center Recreation Commission	1.939	38,257,087	2.000	1.998	38,312,868	3.04%	Yes
USD 379 General Fund*	20.155	115,935,628	20.000	20.000	116,070,246	-0.77%	Yes
USD 379 Other Funds*	28.416	141,503,015	30.691	30.664	141,636,550	7.91%	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* .