Revenue Neutral Rate (RNR) Summary Report
Nemaha 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?
Nemaha County	35.379	239,407,098	40.603	39.645	239,373,520	12.06%	Yes
City of Bern	8.25	2,958,950	8.247	8.249	2,958,950	-0.01%	No
City of Centralia	39.800	3,319,041	45.247	45.251	3,318,777	13.70%	Yes
City of Corning	28.128	2,233,100	28.126	28.127	2,233,101	0.00%	No
City of Goff	54.491	379,229	54.490	54.490	379,229	0.00%	No
City of Oneida	22.675	284,696	22.673	22.706	284,297	0.14%	No
City of Sabetha*	30.356	32,431,379	33.847	33.928	32,372,844	11.77%	Yes
City of Seneca	29.687	36,828,341	32.580	32.538	36,878,616	9.60%	Yes
City of Wetmore	14.619	1,953,750	14.618	15.684	1,821,100	7.29%	No
Adams Township	10.149	6,897,294	11.148	11.240	6,841,363	10.75%	Yes
Berwick Township	11.645	8,305,030	11.644	11.639	8,308,934	-0.05%	No
Capioma Township	16.224	6,526,000	16.223	16.136	6,561,412	-0.54%	No
Center Township	11.256	7,370,930	12.612	12.606	7,375,197	11.99%	Yes
Center Township Fire Protection	1.609	5,485,632	1.608	1.609	5,484,961	0.00%	No
Clear Creek Township	13.830	3,928,806	16.758	16.759	3,928,806	21.18%	Yes
Gilman Township**	11.986	10,537,718	11.985	11.982	10,541,231	-0.03%	No
Gilman Township (Including 3rd Class City)	12.489	10,822,414	12.488	12.892	10,825,528	3.23%	No
Gillman Township (Fire Protection)	2.604	8,736,467	2.602	2.602	8,740,307	-0.08%	No
Granada Township	15.272	3,962,521	15.269	15.270	3,962,521	-0.01%	No
Harrison Township	15.034	5,963,365	15.032	14.991	5,979,897	-0.29%	No
Home Township**	12.438	5,177,492	12.437	12.437	5,177,492	-0.01%	No
Home Township (Including 3rd Class Cities)	12.987	7,869,931	12.984	12.985	7,869,667	-0.02%	No
Illinois Township**	7.051	7,553,673	7.050	7.042	7,562,463	-0.13%	No
Illinois Township (Including 3rd Class Cities)	7.763	10,413,375	7.761	7.753	10,422,166	-0.13%	No
Marion Township	10.489	15,069,916	10.489	10.483	15,081,480	-0.06%	No
Mitchell Township	11.142	9,732,908	13.710	13.638	9,784,983	22.40%	Yes
MItchell Township (Fire Protection)	1.421	9,330,237	1.567	1.626	9,382,312	14.43%	Yes
Nemaha Township	11.616	6,463,992	11.615	11.604	6,470,728	-0.10%	No
Nemaha Township (Fire Protection)	6.875	2,227,063	6.874	6.875	2,227,063	0.00%	No
Neuchatel Township	22.218	3,892,822	22.216	22.184	3,898,631	-0.15%	No
Red Vermillion Township	12.683	4,242,600	12.682	12.672	4,246,218	-0.09%	No
Reilly Township	11.091	6,024,264	11.090	11.091	6,023,624	0.00%	No
Richmond Township	5.288	28,529,819	5.286	5.285	28,539,480	-0.06%	No
Rock Creek Township	13.219	14,774,502	13.218	13.220	14,772,922	0.01%	No
Washington Township**	23.092	6,704,826	20.991	20.978	6,709,090	-9.15%	Yes
Washington Township (Incl. 3rd Class Cities)		9,663,776	3.535	3.500	9,668,040		
Wetmore Township**	7.886	4,119,757	9.826	9.827	4,119,757	24.61%	Yes
Wetmore Township (Including 3rd Class Cities)	9.394	6,073,507	11.333	11.368	5,940,857	21.01%	No
Rural Fire District No. 1 (Goff)	2.775	8,887,335	2.774	2.771	8,899,839	-0.14%	No
Rural Fire District No. 2 (Corning)	2.060	14,412,923	2.059	2.059	14,420,570	-0.05%	No
Rural Fire District No. 3 (Wetmore)	3.15	7,215,267	3.149	3.209	7,082,617	1.87%	No
Rural Fire District No. 4 (Bern)	4.209	17,824,250	4.208	4.206	17,834,924	-0.07%	No
Rural Fire District No. 5 (Sabetha)	2.571	27,477,418	2.571	2.568	27,515,153	-0.12%	No
Rural Fire District No. 6 (Centralia)	2.543	16,804,882	2.542	2.540	16,818,346	-0.12%	No
Turkey Creek Watershed District No. 109*	1.056	14,174,440	1.054	1.054	14,173,393	-0.19%	No
Nemaha-Brown Watershed No. 7*	3.082	52,454,062	3.081	3.079	52,496,554	-0.10%	No
Baileyville Improvement District No. 1	0	2,008,317	0.000	0.000	2,019,351	#DIV/0!	No
Cemetery District No. 2 (Ontario)*	3.331	3,252,961	3.331	3.330	3,253,923	-0.03%	No
Cemetery District No. 3 (America City)*	0	3,155,148	0.000	0.000	3,158,766	#DIV/0!	No

Cemetery District No. 4 (Corning)	1.320	8,732,614	1.319	1.319	8,732,615	-0.08%	No
Cemetery District No. 5 (Goff-Fairview)	1.373	7,438,010	1.372	1.374	7,429,216	0.07%	No
Cemetery District No. 6 (Woodlawn)	1.044	2,654,700	0.930	0.930	2,656,569	-10.92%	No
Cemetery District No. 7 (Centralia)	1.024	15,370,520	1.023	1.022	15,383,981	-0.20%	No
Cemetery District No. 8 (Illinois Creek)	1.743	2,542,772	1.742	1.742	2,542,772	-0.06%	No
Cemetery District No. 10 (Oneida)	0.503	9,862,377	0.501	0.502	9,859,251	-0.20%	No
Cemetery District No. 11 (Ford)	0.103	5,383,476	0.102	0.103	5,348,843	0.00%	No
Cemetery District No. 12 (Granada)*	0.593	3,121,795	0.592	0.592	3,121,795	-0.17%	No
Cemetery District No. 13 (Bern-Washington)	0.253	9,663,776	0.253	0.253	9,668,040	0.00%	No
Cemetery District No. 14 (Neuchatel)*	3.52	1,704,930	3.519	3.520	1,704,930	0.00%	No
Cemetery District No. 15 (Capioma)	2.993	2,741,537	2.992	2.957	2,775,080	-1.20%	No
Cemetery District No. 16 (Wetmore)	1.979	5,043,627	1.978	2.032	4,910,977	2.68%	No
USD 113 - General Fund*	19.898	120,244,599	20.000	20.000	120,226,122	0.51%	Yes
USD 113 - General School Supplemental Fund*	19.665	137,797,568	19.752	19.754	137,786,648	0.45%	Yes
USD 113 - Capital Outlay*	2.958	139,084,472	8.000	7.945	139,073,552	168.59%	Yes
USD 113 - Bond and Interest #1* (441)	5.721	102,653,722	5.035	5.043	102,505,936	-11.85%	No
USD 115 - General Fund*	19.512	101,053,614	20.000	20.000	101,152,287	2.50%	Yes
USD 115 - General School Supplemental Fund*	18.320	114,791,272	19.444	19.428	114,888,670	6.05%	Yes
USD 115 - Bond & Interest #1* (442)	5.771	84,219,728	6.016	6.011	84,293,906	4.16%	Yes
USD 115 - Bond & Interest #2*	14.374	114,791,272	15.202	15.190	114,888,670	5.68%	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* .