Revenue Neutral Rate (RNR) Summary Report

Decatur 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?
Decatur County	82.431	59,883,436	82.431	81.933	60,258,696	-0.60%	No
City of Dresden	19.349	412,696	19.348	19.319	413,326	-0.16%	No
City of Jennings	57.764	435,718	57.680	57.182	439,510	-1.01%	No
City of Norcatur	46.698	841,483	46.602	46.503	843,275	-0.42%	No
City of Oberlin	68.428	10,428,733	72.259	67.993	10,494,023	-0.64%	Yes
Allison Townhip	21.785	1,393,404	21.785	21.736	1,396,532	-0.22%	No
Altory Township	21.592	1,552,401	21.592	21.427	1,564,388	-0.76%	No
Bassettville Township	30.907	1,231,622	30.906	30.544	1,246,238	-1.17%	No
Beaver Township	28.235	1,457,381	28.235	28.230	1,457,658	-0.02%	No
Center Township	15.378	2,517,861	15.378	15.191	2,548,956	-1.22%	No
Cook Township	17.887	1,911,165	17.887	17.648	1,937,155	-1.34%	No
Custer Township	18.801	1,614,817	18.801	18.569	1,634,953	-1.23%	No
Dresden Township**	7.586	1,977,946	7.586	7.568	1,982,693	-0.24%	No
Dresden Township (Including 3rd Class Cities)	1.673	2,390,642	1.673	1.669	2,396,019	-0.24%	No
Finley Township	20.479	1,489,611	20.478	20.469	1,490,356	-0.05%	No
Garfield Township	27.282	1,502,792	27.282	27.059	1,515,235	-0.82%	No
Grant Township	30.632	1,485,028	30.631	30.102	1,511,139	-1.73%	No
Harlan Township	17.951	1,341,413	17.951	17.841	1,349,676	-0.61%	No
Jennings Township**	6.852	4,947,286	6.851	6.846	4,950,896	-0.09%	No
Jennings Township (Including 3rd Class Cities)	2.542	5,371,280	2.542	2.539	5,378,682	-0.12%	No
Liberty Township	12.181	4,304,131	12.181	12.135	4,320,464	-0.38%	No
Lincoln Township**	18.736	1,464,342	18.736	18.515	1,481,774	-1.18%	No
Lincoln Township (Including 3rd Class Cities)	2.962	2,305,825	2.962	2.937	2,325,049	-0.84%	No
Logan Township	12.933	2,588,053	12.932	12.851	2,604,363	-0.63%	No
Lyon Township	19.743	1,174,583	19.742	19.618	1,181,989	-0.63%	No
Oberlin Township	16.068	3,246,967	16.068	15.883	3,284,931	-1.15%	No
Olive Township	19.991	1,556,898	19.991	19.986	1,557,311	-0.03%	No
Pleasant Valley Township**	17.754	2,443,125	17.754	17.539	2,473,030	-1.21%	No
Pleasant Valley Township (Including 3rd Class Cities)	6.886	2,464,382	6.886	6.803	2,494,287	-1.21%	No
Prairie Dog Township	33.609	1,629,896	30.000	29.913	1,634,640	-11.00%	No
Roosevelt Township	28.877	1,309,891	28.877	28.904	1,308,671	0.09%	No
Sappa Township	18.557	1,194,710	18.557	18.486	1,199,289	-0.38%	No
Sherman Township	26.484	1,136,907	26.484	26.680	1,128,561	0.74%	No
Summit Township	12.984	1,283,043	12.984	12.834	1,298,131	-1.16%	No
Rural Fire District No. 1	3.183	52,746,706	2.605	2.590	53,054,309	-18.63%	No
Ambulance District	9.817	59,883,436	5.642	5.607	60,258,696	-42.88%	No
Norcatur Cemetery District No. 1*	1.904	4,737,400	1.904	1.892	4,767,791	-0.63%	No
Big Timber Cemetery District No. 3	0.89	6,439,385	0.890	0.889	6,451,487	-0.11%	No
Jennings Cemetery District No. 4	2.334	4,088,847	2.334	2.319	4,116,027	-0.64%	No
Dresden Cemetery District No. 5*	1.57	5,179,587	1.570	1.573	5,172,203	0.19%	No
Hawkeye Cemetery District No. 6*	1.816	2,746,629	1.816	1.816	2,747,462	0.00%	No
Traer Cemetery District No. 7	1.318	1,489,611	1.318	1.318	1,490,356	0.00%	No
Cedar Bluffs Cemetery District No. 8	1.770	1,457,381	1.770	1.770	1,457,658	0.00%	No
Sherman Cemetery District No. 10	0.722	2,478,320	0.722	0.722	2,478,237	0.00%	No
Kanona Cemetery District No. 11	1.568	1,303,983	1.568	1.536	1,331,090	-2.04%	No
Lund Cemetery District No. 12	3.843	1,250,248	3.843	3.793	1,266,687	-1.30%	No
Vallonia Cemetery District No. 13	0.606	1,458,699	0.606	0.606	1,459,112	0.00%	No
Twin Creeks Extension District No. 9*						#DIV/0!	No
USD 294 General*	20.293	46,434,538	20.000	20.000	48,609,869	-1.44%	No
USD 294 Other Funds*	30.739	54,537,255	32.206	29.684	57,138,950	-3.43%	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*.