# Revenue Neutral Rate (RNR) Summary Report
## Cowley 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? |
|---|---|---|---|---|---|---|---|
| Cowley County | 43.801 | 340,197,162 | 45.500 | 45.557 | 339,781,328 | 4.01% | Yes |
| City of Arkansas City | 61.044 | 70,041,940 | 70.047 | 70.044 | 70,046,068 | 14.74% | Yes |
| City of Atlanta | 48.192 | 818,396 | 53.836 | 53.704 | 820,408 | 11.44% | Yes |
| City of Burden | 73.131 | 1,806,493 | 73.070 | 72.866 | 1,811,546 | -0.36% | No |
| City of Cambridge | 1.221 | 359,035 | 7.721 | 1.221 | 359,035 | 0.00% | No |
| City of Dexter | 82.042 | 920,443 | 91.205 | 90.594 | 926,653 | 10.42% | Yes |
| City of Parkerfield | 8.159 | 3,381,990 | 9.087 | 9.087 | 3,381,990 | 11.37% | Yes |
| City of Udall | 41.164 | 4,283,465 | 49.097 | 48.920 | 4,299,090 | 18.84% | Yes |
| City of Winfield | 49.128 | 80,504,877 | 54.445 | 54.428 | 79,933,760 | 10.79% | Yes |
| Beaver Township | 9.865 | 11,469,128 | 9.864 | 9.865 | 11,465,513 | 0.00% | No |
| Bolton Township** | 10.944 | 20,746,372 | 11.604 | 11.578 | 20,792,943 | 5.79% | Yes |
| Bolton Township (Including 3rd Class Cities) | 1.208 | 20,801,989 | 1.297 | 1.294 | 20,848,560 | 7.12% | Yes |
| Cedar Township | 13.917 | 1,866,804 | 13.829 | 13.797 | 1,871,155 | -0.86% | No |
| Creswell Township** | 11.319 | 19,029,010 | 11.319 | 11.317 | 19,030,982 | -0.02% | No |
| Creswell Township (Including 3rd Class Cities) | 4.847 | 22,411,000 | 4.847 | 4.843 | 22,412,972 | -0.08% | No |
| Dexter Township** | 16.854 | 2,693,391 | 16.854 | 16.851 | 2,693,877 | -0.02% | No |
| Dexter Township (Including 3rd Class Cities) | 3.584 | 3,613,834 | 3.584 | 3.578 | 3,620,530 | -0.17% | No |
| Fairview Township | 8.884 | 5,932,051 | 9.434 | 9.428 | 5,935,970 | 6.12% | Yes |
| Grant Township | 25.403 | 1,817,547 | 25.400 | 25.339 | 1,822,021 | -0.25% | No |
| Harvey Township | 24.386 | 2,272,504 | 24.384 | 24.383 | 2,272,675 | -0.01% | No |
| Liberty Township | 24.207 | 4,446,080 | 24.205 | 24.199 | 4,447,379 | -0.03% | No |
| Maple Township** | 14.673 | 13,983,824 | 14.672 | 14.666 | 13,989,976 | -0.05% | No |
| Maple Township (Including 3rd Class Cities) | 2.826 | 14,845,689 | 2.825 | 2.824 | 14,854,642 | -0.07% | No |
| Ninnescah Township** | 7.357 | 17,401,283 | 7.356 | 7.352 | 17,413,314 | -0.07% | No |
| Ninnescah Township (Including 3rd Class Cities) | 0.000 | 20,822,883 | 0.000 | 0.000 | 20,847,738 | 0.00% | No |
| Omnia Township** | 26.972 | 1,788,636 | 26.968 | 26.675 | 1,808,356 | -1.10% | No |
| Omnia Township (Including 3rd Class Cities) | 2.747 | 2,607,032 | 2.747 | 2.725 | 2,628,764 | -0.80% | No |
| Otter Township | 26.419 | 2,278,114 | 26.418 | 26.220 | 2,295,422 | -0.75% | Yes |
| Pleasant Valley Township | 9.384 | 17,843,294 | 10.063 | 10.042 | 17,883,788 | 7.01% | Yes |
| Richland Township | 19.854 | 2,439,895 | 21.939 | 21.930 | 2,441,095 | 10.46% | Yes |
| Rock Creek Township | 17.531 | 4,848,623 | 19.477 | 19.380 | 4,873,129 | 10.55% | Yes |
| Salem Township | 11.923 | 4,117,860 | 11.921 | 11.910 | 4,122,453 | -0.11% | No |
| Sheridan Township | 15.623 | 2,890,132 | 48.495 | 18.530 | 2,884,830 | 18.61% | Yes |
| Silver Creek Township** | 14.929 | 2,926,181 | 15.505 | 15.361 | 2,953,724 | 2.89% | Yes |
| Silver Creek Township (Including 3rd Class Cities) | 1.151 | 4,732,674 | 1.225 | 1.217 | 4,765,270 | 5.73% | Yes |
| Silverdale Township | 10.371 | 4,274,323 | 10.370 | 10.371 | 4,274,352 | 0.00% | No |
| Spring Creek Township | 11.686 | 3,139,792 | 11.685 | 11.686 | 3,079,538 | 0.00% | No |
| Tisdale Township | 11.247 | 4,819,479 | 11.245 | 11.247 | 4,817,024 | 0.00% | No |
| Vernon Township | 7.783 | 13,963,613 | 7.781 | 7.779 | 13,968,249 | -0.05% | No |
| Walnut Township | 8.281 | 7,896,832 | 9.273 | 9.313 | 7,863,561 | 12.46% | Yes |
| Windsor Township** | 13.128 | 3,140,138 | 13.128 | 13.105 | 3,145,835 | -0.18% | No |
| Windsor Township (Including 3rd Class Cities) | 4.825 | 3,499,173 | 4.824 | 4.817 | 3,504,870 | -0.17% | No |
| Fire District No. 1 | 3.393 | 11,784,686 | 3.373 | 3.313 | 12,000,448 | -2.36% | Yes |
| Fire District No. 2* | 7.084 | 9,631,734 | 7.336 | 7.321 | 9,651,442 | 3.35% | Yes |
| Fire District No. 3 | 6.358 | 9,754,205 | 6.718 | 6.698 | 9,784,023 | 5.35% | Yes |
| Fire District No. 4 | 2.268 | 43,909,539 | 2.350 | 2.348 | 43,966,784 | 3.53% | Yes |
| Fire District No. 5 | 6.856 | 52,997,688 | 7.500 | 7.500 | 53,050,182 | 9.39% | Yes |

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| Fire District No. 6 | 7.329 | 7,505,413 | 7.328 | 7.328 | 7,505,997 | -0.01% | Yes |
| Fire District No. 7 | 4.853 | 51,793,277 | 5.250 | 5.250 | 51,802,567 | 8.18% | Yes |
| Fire District No. 8 | 8.37 | 3,499,173 | 8.557 | 8.543 | 3,504,870 | 2.07% | Yes |
| Udall Community Building* | 2.128 | 14,537,789 | 2.128 | 2.125 | 14,558,527 | -0.14% | No |
| Lakewynds Drainage District | 4.383 | 1,266,834 | 4.381 | 4.373 | 1,269,208 | -0.23% | No |
| Timber Creek Watershed No. 38* | 1.442 | 15,650,044 | 1.441 | 1.438 | 15,678,213 | -0.28% | No |
| Grouse Silver Creek Watershed No. 92* | 2.162 | 24,048,360 | 2.162 | 2.162 | 24,020,215 | 0.00% | No |
| Cemetery District No. 3 (Silver Creek) | 2.257 | 4,732,674 | 2.256 | 2.241 | 4,765,270 | -0.71% | No |
| Cemetery District No. 4 (Maple City) | 0.83 | 4,957,339 | 1.233 | 0.839 | 4,901,559 | 1.08% | Yes |
| Cemetery District No. 5 | 7.860 | 686,544 | 7.860 | 7.860 | 686,544 | 0.00% | No |
| Cemetery District No. 6 (Cedar Creek) | 1.156 | 2,717,756 | 1.155 | 1.147 | 2,738,482 | -0.78% | No |
| Cemetery District No. 7 (Atlanta) | 2.642 | 2,475,993 | 2.640 | 2.618 | 2,497,725 | -0.91% | No |
| Cemetery District No. 8 (Timber Creek) | 3.835 | 755,689 | 3.834 | 3.834 | 755,689 | -0.03% | No |
| Cemetery District No. 9* | 1.056 | 2,900,827 | 1.055 | 1.053 | 3,867,026 | -0.28% | No |
| Cowley County Community College | 18.375 | 340,197,162 | 19.521 | 19.543 | 339,781,328 | 6.36% | Yes |
| USD 462 Central Recreation Commission* | 0.926 | 20,594,577 | 1.000 | 0.998 | 20,652,740 | 7.78% | No |
| USD 463 Udall Recreation Commission* | 1.973 | 38,998,558 | 1.973 | 1.980 | 39,047,137 | 0.35% | No |
| USD 465 Winfield Recreation Commission | 4.227 | 138,915,798 | 5.000 | 5.002 | 138,347,699 | 18.33% | Yes |
| USD 470 Arkansas City Recreation Commission* | 5.656 | 128,063,755 | 6.211 | 6.212 | 12,801,591 | 9.83% | Yes |
| USD 471 Dexter Recreation Commission | 2.463 | 11,804,279 | 3.000 | 3.000 | 11,765,722 | 21.80% | Yes |
| USD 462 General Fund* | 19.912 | 17,271,239 | 20.000 | 20.000 | 17,332,707 | 0.44% | Yes |
| USD 462 Other Funds* | 40.434 | 20,594,577 | 42.368 | 42.246 | 20,652,740 | 4.48% | Yes |
| USD 463 General Fund* | 19.246 | 35,187,948 | 20.000 | 20.000 | 35,231,406 | 3.92% | Yes |
| USD 463 Other Funds* | 30.488 | 38,998,558 | 33.160 | 33.246 | 39,047,137 | 9.05% | Yes |
| USD 465 General Fund* | 19.713 | 115,093,291 | 20.000 | 20.000 | 114,512,577 | 1.46% | Yes |
| USD 465 Capital Outlay* | 7.205 | 139,004,330 | 7.205 | 7.205 | 138,436,234 | 0.00% | Yes |
| USD 465 Other Funds* | 19.56 | 138,915,798 | 20.527 | 20.567 | 138,347,699 | 5.15% | Yes |
| USD 470 General Fund* | 19.440 | 102,826,349 | 20.000 | 20.000 | 100,800,315 | 2.88% | Yes |
| USD 470 Capital Outlay* | 6.855 | 132,260,792 | 8.000 | 7.749 | 132,212,958 | 13.04% | Yes |
| USD 470 Other Funds* | 24.320 | 128,063,755 | 25.460 | 25.471 | 128,015,921 | 4.73% | Yes |
| USD 471 General Fund | 16.976 | 10,649,752 | 20.000 | 20.000 | 10,611,195 | 17.81% | Yes |
| USD 471 Capital Outlay | 6.567 | 11,804,279 | 8.000 | 8.000 | 11,765,722 | 21.82% | Yes |
| USD 471 Other Funds | 31.954 | 11,804,279 | 38.449 | 38.576 | 11,765,722 | 20.72% | 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* .