Revenue Neutral Rate (RNR) Summary Report
Jackson 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?
Jackson County	70.458	162,467,633	70.458	70.417	162,560,334	-0.06%	No
Circleville	12.389	813,208	12.389	12.389	813,208	0.00%	No
Delia	9.573	677,497	50.000	50.108	676,027	423.43%	Yes
Denison	15.186	647,062	15.186	15.171	647,670	-0.10%	No
Holton	50.035	30,744,339	50.035	49.989	30,772,619	-0.09%	No
Hoyt	38.313	4,430,472	42.418	42.622	4,409,207	11.25%	Yes
Mayetta	49.598	1,804,603	52.118	49.591	1,804,803	-0.01%	Yes
Netawaka	23.212	968,100	23.212	23.211	968,100	0.00%	No
Soldier	16.910	399,809	16.910	16.908	399,809	-0.01%	No
Whiting	10.216	1,265,702	10.216	10.110	1,265,702	-1.04%	No
Mayetta Fire District No. 1	4.386	24,164,952	4.386	4.380	24,199,438	-0.14%	No
Jackson County Rural No. 2	2.46	11,584,354	2.460	2.457	11,591,735	-0.12%	No
Hoyt No. 3	4.709	29,576,074	4.959	4.961	29,566,743	5.35%	Yes
Hoyt Rural No. 3 First Responders	1.453	29,576,074	1.529	1.453	29,566,743	0.00%	Yes
Holton Rural Fire No. 4	3.173	45,490,965	3.173	3.172	45,513,072	-0.03%	No
Delia Fire District No. 5	4.881	11,186,595	4.881	4.884	11,181,385	0.06%	No
Netawaka City/Township No. 6	4.154	5,361,625	4.154	4.148	5,369,023	-0.14%	No
Whiting City/Township No. 7	4.489	6,409,942	4.489	4.483	6,416,892	-0.13%	No
Adrian Cemetery District	0.598	2,736,825	0.598	0.597	2,741,874	-0.17%	No
Brick Cemetery	0.317	8,770,321	0.317	0.316	8,786,503	-0.32%	No
Buck's Grove Cemetery	0.763	6,575,945	0.763	0.760	6,593,372	-0.39%	No
Circleville Cemetery	0.856	6,920,583	0.856	0.856	6,920,318	0.00%	No
Delia Cemetery	0.379	8,013,452	0.379	0.538	8,003,193	41.95%	No
Denison Cemetery	1.01	6,749,385	1.010	1.011	6,742,467	0.10%	No
Holton Cemetery	1.783	53,610,668	2.343	2.341	53,652,514	31.30%	Yes
Hoyt United Cemetery	0.858	16,652,629	0.858	0.858	16,631,730	0.00%	No
Mayetta Cemetery	1.249	12,585,628	1.249	1.248	12,594,475	-0.08%	No
Netawaka Cemetery	1.735	5,576,769	1.735	1.733	5,584,167	-0.12%	No
Olive Hill Cemetery	2.936	1,955,478	2.936	2.937	1,955,433	0.03%	No
Soldier Cemetery	0.882	6,419,434	0.882	0.882	6,419,434	0.00%	No
South Cedar Cemetery	0.354	4,721,390	0.354	0.353	4,732,963	-0.28%	No
Springhill Cemetery	1.232	6,092,026	1.232	1.230	6,099,064	-0.16%	No
Steward Muddy Creek Cemetery	0.461	9,737,990	0.461	0.460	9,746,910	-0.22%	No
USD 335 General Fund*	20	32,085,851	20.000	20.000	33,790,444	0.00%	Yes
USD 335 Other Funds*	29.035	40,011,309	28.871	21.035	41,914,477	-27.55%	Yes
USD 336 General Funds*	20	53,215,439	20.000	20.000	53,257,155	0.00%	Yes
USD 336 Other Funds*	36.069	72,037,954	36.069	15.386	72,096,921	-57.34%	Yes
USD 337 General Fund	20	33,653,475	20.000	20.000	33,671,319	0.00%	Yes
USD 337 Other Funds	24.025	46,098,746	25.250	18.077	46,106,507	-24.76%	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*.