

**Revenue Neutral Rate (RNR) Summary Report  
Decatur County**

Taxing Subdivision	Revenue Neutral Rate (RNR)	Estimated Valuation (June 1, 2023)	Estimated Proposed Tax Rate	Final Tax Rate	Final Valuation (November 1, 2023)	Percentage Change from RNR to Final Tax Rate	Did subdivision hold hearing to exceed RNR?	Notes
Decatur County	69.915	61,207,310	76.199	71.296	61,196,365	1.98%	Yes	
City of Dresden	19.726	404,732	20.229	19.729	404,732	0.02%	Yes	
City of Jennings	61.730	408,040	61.686	61.537	409,023	-0.31%	No	
City of Norcatour	49.615	792,875	49.562	49.596	792,338	-0.04%	No	
City of Oberlin	83.544	9,028,611	72.554	72.574	9,026,154	-13.13%	No	
Allison Township	19.892	1,525,814	20.394	19.894	1,525,814	0.01%	Yes	
Altory Township	19.395	1,711,937	20.080	19.581	1,711,832	0.96%	Yes	
Bassettsville Township	27.484	1,385,010	27.984	27.484	1,385,010	0.00%	Yes	
Beaver Township	20.573	1,513,746	21.078	20.577	1,513,856	0.02%	Yes	No quorum
Center Township	14.655	2,641,044	15.161	14.661	2,641,044	0.04%	Yes	
Cook Township	15.026	2,274,675	15.528	15.014	2,276,794	-0.08%	Yes	No quorum
Custer Township	17.379	1,746,550	17.883	17.383	1,746,570	0.02%	Yes	
Dresden Township**	7.008	2,140,747	7.309	7.031	2,134,162	0.33%	Yes	
Dresden Township (Including 3rd Class Cities)	1.571	2,545,479	1.771	1.576	2,538,894	0.32%	Yes	
Finley Township	18.385	1,656,600	18.914	18.414	1,656,602	0.16%	Yes	No quorum
Garfield Township	19.972	1,673,882	22.604	22.104	1,673,882	10.67%	Yes	
Grant Township	29.000	1,568,325	29.505	29.005	1,568,325	0.02%	Yes	
Harlan Township	16.022	1,502,413	16.528	16.026	1,502,529	0.02%	Yes	
Jennings Township**	6.436	5,266,957	6.735	6.435	5,266,958	-0.02%	Yes	
Jennings Township (Including 3rd Class Cities)	2.411	5,663,501	2.611	2.411	5,664,485	0.00%	Yes	
Liberty Township	14.599	3,587,650	15.114	14.609	3,588,847	0.07%	Yes	
Lincoln Township**	16.556	1,656,826	16.859	16.560	1,656,731	0.02%	Yes	
Lincoln Township (Including 3rd Class Cities)	2.785	2,449,701	2.988	2.789	2,449,069	0.14%	Yes	
Logan Township	11.920	2,807,025	12.424	11.918	2,808,400	-0.02%	Yes	No quorum
Lyon Township	17.010	1,363,079	17.513	17.048	1,360,226	0.22%	Yes	
Oberlin Township	16.170	3,226,623	16.671	16.156	3,229,388	-0.09%	Yes	No quorum
Olive Township	18.777	1,657,511	19.278	18.781	1,657,226	0.02%	Yes	
Pleasant Valley Township**	18.530	2,340,668	18.831	18.531	2,340,705	0.01%	Yes	
Pleasant Valley Township (Including 3rd Class Cities)	7.185	2,361,626	7.386	7.186	2,361,663	0.01%	Yes	
Prairie Dog Township	31.355	1,848,675	31.855	31.436	1,843,880	0.26%	Yes	
Roosevelt Township	25.143	1,483,204	26.003	25.503	1,483,204	1.43%	Yes	
Sappa Township	16.774	1,321,337	17.279	16.804	1,319,379	0.18%	Yes	
Sherman Township	24.100	1,249,235	24.603	24.103	1,249,235	0.01%	Yes	
Summit Township	11.780	1,414,057	12.282	11.782	1,414,057	0.02%	Yes	
Rural Fire District No. 1*	3.006	55,866,183	3.006	3.006	55,859,211	0.00%	Yes	
Ambulance District	5.012	61,207,310	9.606	9.606	61,196,365	91.66%	Yes	
Norcatour Cemetery District No. 1*	1.776	5,074,213	2.278	1.777	5,075,543	0.06%	Yes	
Big Timber Cemetery District No. 3	0.832	6,882,814	1.333	0.833	6,882,814	0.12%	Yes	
Jennings Cemetery District No. 4	2.322	4,110,119	2.822	2.322	4,111,140	0.00%	Yes	
Dresden Cemetery District No. 5*	1.452	5,599,574	1.953	1.454	5,596,124	0.14%	Yes	
Hawkeye Cemetery District No. 6*	1.488	3,351,243	1.989	1.488	3,353,224	0.00%	Yes	
Traer Cemetery District No. 7	1.183	1,656,600	1.686	1.186	1,656,602	0.25%	Yes	No quorum
Cedar Bluffs Cemetery District No. 8	1.705	1,513,746	2.204	1.704	1,513,856	-0.06%	Yes	
Sherman Cemetery District No. 10	0.650	2,751,648	1.151	0.651	2,751,764	0.15%	Yes	
Kanona Cemetery District No. 11	1.405	1,438,912	1.921	1.421	1,438,807	1.14%	Yes	
Lund Cemetery District No. 12	3.470	1,383,854	3.972	3.472	1,383,854	0.06%	Yes	
Vallonia Cemetery District No. 13	0.576	1,533,082	1.077	0.577	1,532,797	0.17%	Yes	
Twin Creeks Extension District No. 9*	1.713	268,236,783	1.712	1.712	268,321,079	-0.06%	No	
USD 294 General*	20.840	49,726,238	20.000	20.000	49,680,379	-4.03%	Yes	
USD 294 Other Funds*	24.883	57,916,742	27.520	27.474	55,124,089	10.41%	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*.