Revenue Neutral Rate (RNR) Summary Report

Brown 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?
Brown County	36.174	229,512,439	44.646	40.353	229,432,725	10.36%	Yes
City of Everest	31.81	2,162,063	31.576	26.970	2,162,520	-17.95%	No
City of Fairview	5.967	4,567,485	5.967	5.961	4,572,088	-0.10%	No
City of Hamlin	32.851	283,065	32.851	32.903	282,617	0.16%	No
City of Hiawatha	35.772	36,728,179	37.661	36.301	36,738,347	1.46%	Yes
City of Horton	44.523	10,243,835	44.524	44.547	10,238,496	0.05%	Yes
City of Morrill	13.687	1,799,643	13.681	13.565	1,815,049	-0.90%	No
City of Powhattan	10.614	612,391	10.614	10.614	612,391	0.00%	No
City of Reserve	33.616	348,976	33.615	33.615	348,976	0.00%	No
City of Robinson	52.906	1,360,602	46.592	46.711	1,357,118	-13.26%	No
City of Willis	46.756	403,524	46.756	46.802	403,126	0.10%	No
Hamlin Township**	15.438	11,181,345	15.438	15.614	11,175,208	1.13%	No
Hamlin Township (Including 3rd Class Cities)	0.955	11,756,780	0.955	0.955	11,750,195	0.00%	No
Hiawatha Township	12.516	26,184,853	12.515	12.528	26,158,348	0.10%	No
Irving Township	16.361	13,152,370	16.360	16.360	13,152,370	-0.01%	No
Mission Township**	7.599	28,839,989	8.102	8.117	28,786,249	6.38%	Yes
Mission Township (Including 3rd Class Cities)	0.211	29,243,513	0.211	0.211	29,189,375	0.00%	Yes
Morrill Township**	10.449	11,651,418	10.073	10.074	11,650,258	-3.72%	No
Morrill Township (Including 3rd Class Cities)	0.63	13,451,061	0.630	0.629	13,465,307	-0.16%	No
Padonia Township**	11.533	12,378,626	11.532	11.540	12,371,942	0.06%	No
Padonia Township (Including 3rd Class Cities)	0.365	12,435,232	0.365	0.365	12,428,548	0.00%	No
Powhattan Township**	14.193	13,731,505	14.192	14.192	13,731,456	-0.01%	No
Powhattan Township (Including 3rd Class Cities)	1.058	14,343,896	1.058	1.058	14,343,847	0.00%	No
Robinson Township**	11.024	12,108,353	11.024	11.022	12,111,071	-0.02%	No
Robinson Township (Including 3rd Class Cities)	0.897	13,468,955	0.897	0.896	13,468,189	-0.11%	No
Walnut Township	13.922	22,665,853	13.921	13.927	22,657,954	0.04%	No
Washington Township**	11.64	12,348,741	11.618	11.641	12,347,518	0.01%	No
Washington Township (Including 3rd Class Cities)	3.495	14,510,804	3.495	3.495	14,510,038	0.00%	No
Walnut Creek Watershed District No. 1	1.130	39,568,679	1.130	1.131	39,542,914	0.09%	No
Mission Creek Jt. Watershed No. 5*	1.784	23,076,468	1.784	1.790	22,998,827	0.34%	No
Roy's Creek Watershed No. 75	1.986	10,471,953	1.986	1.986	10,471,953	0.00%	No
Pony Creek Watershed Jt. No. 78*	2.335	11,878,920	2.335	2.334	11,882,936	-0.04%	No
Cemetery District No. 1 Hamlin	0.784	7,718,977	0.784	0.785	7,713,434	0.13%	No
Cemetery District No. 2 Kennekuk*	0.354	9,834,580	0.353	0.354	9,827,031	0.00%	No
Cemetery District No. 3 West Powhattan	0.603	2,121,561	0.603	0.603	2,121,561	0.00%	No
Cemetery District No. 4 Miller	1.195	8,244,244	1.191	1.192	8,238,101	-0.25%	No
Cemetery District No. 6 Pleasant Hill	0.748	16,500,095	0.747	0.747	16,500,095	-0.13%	No
Cemetery District No. 8 Walnut Township	0.291	27,233,338	0.291	0.292	27,230,042	0.34%	No
Cemetery District No. 9 Rose Hill	0.979	14,252,445	0.978	0.980	14,231,279	0.10%	No
Cemetery District No. 10 Wheatland*	1.217	3,791,742	1.217	1.217	3,791,742	0.00%	No
Cemetery District No. 11 Padonia-Hart	0.871	11,912,331	0.871	0.872	11,904,459	0.11%	No
Cemetery District No. 13 Powhattan	0.896	13,836,741	0.896	0.896	13,836,741	0.00%	No
Cemetery District No. 14 Hiawatha	1.92	60,443,522	1.920	1.920	60,430,359	0.00%	No
USD 415 General Fund	20.357	131,639,950	20.000	20.000	131,517,021	-1.79%	Yes
USD 415 Other Funds	28.75	150,297,843	29.716	29.355	150,243,219	2.06%	Yes
USD 430 General Fund	20.439	37,456,121	20.000	20.000	37,422,014	-2.20%	Yes
USD 430 Other Funds	35.361	46,520,794	35.783	35.801	46,481,396	1.23%	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* .