Revenue Neutral Rate (RNR) Summary Report
Lincoln 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?
Lincoln County	95.287	65,134,978	95.714	95.659	65,172,800	0.39%	Yes
Barnard	90.244	268,438	90.031	90.031	268,438	-0.24%	No
Beverly	19.217	839,891	18.010	18.011	839,891	-6.28%	No
Lincoln Center	39.09	7,683,821	39.086	39.087	7,683,604	-0.01%	No
Sylvan Grove	58.697	1,663,440	58.691	58.398	1,671,780	-0.51%	No
Battle Creek Township	1.224	1,430,853	1.223	1.215	1,440,871	-0.74%	No
Colorado Township**	0.000	3,278,660	0.000	0.000	3,278,738	#DIV/0!	No
Colorado Township (Including 3rd Class Cities)	1.822	4,118,551	1.821	1.821	4,118,629	-0.05%	No
Franklin Township	0.000	1,970,832	0.000	0.000	1,971,014	#DIV/0!	No
Golden Belt Township	0.488	2,057,018	0.486	0.487	2,057,018	-0.20%	No
Logan Township	0.279	1,258,251	0.278	0.279	1,258,251	0.00%	No
Madison Township	1.549	4,522,908	1.548	1.548	4,522,215	-0.06%	No
Pleasant Township**	0.000	2,660,913	0.000	0.000	2,662,550	#DIV/0!	No
Pleasant Township (Including 3rd Class Cities)	0.926	4,324,353	0.925	9.230	4,334,330	896.76%	No
Salt Creek Township**	0.000	2,227,619	0.000	0.000	2,230,487	#DIV/0!	No
Salt Creek Township (Including 3rd Class Cities)	2.669	2,249,264	2.668	2.665	2,252,132	-0.15%	No
Scott Township**	0.000	1,574,091	0.000	0.000	1,574,091	#DIV/0!	No
Scott Township (Including 3rd Class Cities)	1.923	1,820,884	1.922	1.923	1,820,884	0.00%	No
Barnard Rural Fire District	3.818	8,457,264	3.817	3.810	8,473,172	-0.21%	No
Beverly Rural Fire District	3.13	13,263,524	3.129	3.129	13,262,487	-0.03%	No
First Rural Fire District	4.211	14,825,942	4.210	4.206	14,839,759	-0.12%	No
Hunter Rural Fire District	2.883	13,879,153	3.062	3.059	13,892,231	6.10%	Yes
Sylvan Grove Rural Fire District	2.195	15,262,125	2.195	2.193	15,272,102	-0.09%	No
Salt Creek Watershed District No. 46*	2.766	24,283,761	2.621	2.617	24,322,624	-5.39%	No
Spillman Creek Watershed No. 43*	1.239	18,105,229	1.237	1.238	18,107,086	-0.08%	No
Free Mission Cemetery District	0.38	1,583,516	0.379	0.379	1,583,516	-0.26%	No
Rosette Cemetery District	0.494	1,929,112	0.493	0.493	1,929,112	-0.20%	No
Spillman Cemetery District	0.463	4,662,748	0.462	0.462	4,664,644	-0.22%	No
Vesper Cemetery District	1.709	1,171,103	1.708	1.708	1,171,103	-0.06%	No
USD 298 General Fund*	20.344	36,186,651	20.000	20.000	36,212,338	-1.69%	Yes
USD 298 All Other Funds*	28.663	43,570,089	31.488	31.472	43,593,209	9.80%	Yes
USD 299 General Funds*	20.403	30,698,222	20.000	20.000	30,740,907	-1.98%	Yes
USD 299 All Other Funds*	23.100	36,829,119	25.137	27.279	36,871,802	18.09%	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* .