

Chairperson Tyson and Members of the Committee,

We appreciate this opportunity to present testimony opposing the elimination of Truth in Taxation / revenue-neutral provisions and providing a state subsidy to local governments that impose tax increases at or below the rate of inflation with certain exceptions.

Truth in Taxation is recognized as being “very effective” by Americans for Tax Reform and as the “gold standard” of property tax transparency Iowans for Tax Reform and other organizations. It came about because voters were fed up with local officials claiming to be ‘holding the line’ on property taxes while imposing large tax increases. The requirements to notify taxpayers of their intent to raise taxes, hold a public hearing and then vote on the entire tax increase resulted in much more taxpayer engagement.

The accountability aspects of Truth in Taxation are also producing lower rates of tax increases that would otherwise have occurred for many taxpayers. Initially, 52% of local taxing authorities held to revenue-neutral. Data from the Kansas Department of Administration for all counties was not available as this testimony was written, but the actions taken in 102 counties for 2025 (budget actions taken in 2024 for the 2025 budgets) show that approximately 62% of all entities are not increasing property tax this year, and another 13% are imposing increases below 4%!

Property Tax Change Distribution				
Description	2021 RNR Summary		2025 RNR Summary	
	Entities	% Total	Entities	% Total
No Increase	1,950	52.7%	2,309	62.4%
Zero to 4%	698	18.9%	485	13.1%
4% to 7%	296	8.0%	267	7.2%
7% to 10%	187	5.1%	182	4.9%
10% to 15%	158	4.3%	143	3.9%
15% to 20%	78	2.1%	98	2.6%
Over 20%	331	9.0%	219	5.9%

Source: Open Records requests, KS Dept. of Administration

It's also very encouraging that more of the larger taxing authorities are not exceeding revenue-neutral. So far, Wyandotte County, Riley County, Ford County, and 44 others will not increase property taxes in 2025. More than 200 cities, including Kansas City, Salina, Hutchinson, Leavenworth, Emporia, Louisburg, Liberal, Abilene, Junction City, and Spring Hill, will also not exceed revenue-neutral this year. There is even a growing list of school districts opting not to exceed revenue-neutral where they have the discretion to do so.

Lists of local governments not exceeding revenue-neutral this year and those with increases below 4% are attached to my testimony and are also available at KansasOpenGov.org.

All of this good news goes away if HB 2396 becomes law. Many of the 2,300 taxing authorities that are not raising taxes this year will impose tax increases next year, and that is not good for Kansans. With all the transparency elements gone and an incentive payment coming to those that raise property tax by at least 4%, many local officials will go up to the payment threshold. Inflation is presently about 3%, and spending for debt payments and taxes from new construction are exempt from the payment calculation, making it reasonable to expect HB 2396 to incentivize tax increases of at least 4%. This year, almost 500 local governments are raising taxes by less than 4%, so we can also anticipate many of them to tax more if HB 2396 becomes law.

Using a ‘carrot’ to encourage lower tax increases may help with tax increases between 4% and 10%, but the local governments raising taxes by more than 10% can probably take in more money on net by foregoing the carrot.

Unfortunately, HB 2396's unintended consequences will lead to higher taxes for many people compared to leaving the revenue-neutral process in place.

- Most of the 2,800 governments not increasing taxes or imposing less than a 4% increase impose higher taxes will likely go up to the limit and still get a state payment.
- Some of the roughly 500 governments with increases this year between 4% and 10% can be expected to have small increases next year.
- The 300 governments with tax increases above 10% will probably not be affected by HB 2396.

Leavenworth County is a good example of HB 2396 likely having no impact on governments that impose double-digit increases.

County Commissioners raised taxes by 9.4% in 2024, taking in \$3.6 million more than the prior year. HB 2396 would provide \$1.3 million to Leavenworth County if it meets the threshold. If we assume a 4% increase is the threshold, Leavenworth County could raise taxes by no more than \$1.5 million (4% of the previous year’s tax) to collect the \$1.3 million state payment, for a total of \$2.8 million. That is \$800,000 less than the tax increase, so Assessment & Taxation Committee Members must ponder what you think commissioners would do. Would they likely forego the state payment and impose a higher tax increase or cut back their spending plans?

Leavenworth County				
Year	Actual Tax Collected	Actual % Tax Increase	Actual \$ Tax Increase	HB 2396 Subsidy
2021	\$30,363,536			
2022	\$33,913,267	11.7%	\$ 3,549,730	\$ 1,321,060
2023	\$38,171,510	12.6%	\$ 4,258,243	\$ 1,321,060
2024	\$41,746,810	9.4%	\$ 3,575,301	\$ 1,321,060

Source: KS Dept. of Revenue, Legislative Research

Tax trend indicates the need for limits on valuation and tax increases, not repeal of RNR

State Average Residential Property		
Year	Valuation Change on Existing Residential Property	Residential Property Tax Change
2018	4.4%	4.6%
2019	4.3%	5.2%
2020	4.2%	4.5%
2021	4.4%	5.0%
2022	10.9%	8.3%
2023	11.8%	11.7%
2024	6.2%	5.1%

Source: KS Dept. of Revenue

Absent access to the long list of counties and cities that did not exceed revenue-neutral and the data in the adjacent table, someone could understandably look only at annual rates of increase and think that the RNR process isn’t curtailing tax increases. The tax increase on residential property did spike in 2022 and 2023. However, the valuation increase on existing residential property in both years was more the twice as high as in previous years, and the temptation to take advantage and impose big tax hikes was hard to resist for many local elected officials.

Their actions underscore the need for limits on taxable assessed valuations and tax collections rather than repealing an effective revenue-neutral process.

We hope this new information encourages the Committee to reject HB 2396 as written or to amend it by reinstating revenue-neutral and making the ‘carrot’ contingent upon holding to revenue-neutral. Thank you for your consideration.

Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

Excluding entities with no revenue-neutral or final tax rate provided by the county. Some entities listed exceed RNR by a few hundredths or thousandths of a mill, likely due to final revised valuation totals. Wyandotte County, for example, voted to hold revenue-neutral but its final tax rate is 0.148 above RNR. Graham, Osage, and Rice counties not available at publication.

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Allen	Humboldt Township	1.5	1.498
Allen	Deer Creek Watershed District No. 55*	2.045	1.906
Allen	Marmaton Township (Including 3rd Class Cities)	1.335	1.332
Allen	Osage Township	1.84	1.838
Allen	Iola Township (Including 3rd Class Cities)	0.232	0.231
Allen	Salem Township	0.78	0.779
Allen	Elsmore Township (Including 3rd Class Cities)	1.486	1.478
Allen	Logan Township	1.413	1.412
Allen	West Cottage Grove Cemetery	0.366	0.364
Allen	Geneva Township	5.325	5.323
Allen	City of Gas	29.895	29.863
Allen	Deer Creek Township	1.393	1.377
Allen	City of Savonburg	13.205	13.204
Allen	City of Elsmore	14.668	14.667
Allen	City of Bassett	6.494	6.366
Anderson	Anderson County	76.388	76.36
Anderson	Pottawatomie Creek Watershed No. 90 Jt.*	1.202	1.201
Anderson	Anderson County Fire District No. 1	4.399	4.399
Anderson	Welda Township	0.872	0.872
Anderson	Cemetery District Ozark/Colony No. 2	1.931	1.931
Anderson	Washington Township	0.381	0.38
Anderson	Cemetery District Kincaid No. 5	0.987	0.987
Anderson	Monroe Township	0.409	0.409
Anderson	Rich Township (Includes 3rd Class Cities)	3.108	3.105
Anderson	Walker Township (Includes 3rd Class Cities)	0.78	0.78
Anderson	Westphalia Township (Includes 3rd Class Cities)	1.445	1.443
Anderson	Cemetery District Greeley-Walker No. 8	0.789	0.788
Anderson	Putnam Township	0.722	0.722
Anderson	Cemetery District Springfield No. 7	1.26	1.256
Anderson	Lincoln Township	1.489	1.489
Anderson	Lone Elm Township (Includes 3rd Class Cities)	4.343	4.343
Anderson	City of Colony	21.159	21.148
Anderson	City of Greeley	28.859	28.83
Anderson	City of Westphalia	13.028	12.949
Anderson	City of Kincaid	55.986	55.986
Atchison	USD 409 Other Funds	32.493	32.493
Atchison	Fire District No. 1	3.523	3.523
Atchison	Fire No. 5	2.164	2.164
Atchison	Fire No. 4	1.635	1.611
Atchison	Camp Creek Cemetery	0.083	0.082

Source: Revenue-Neutral Summary Reports published by KS Dept. of Administration. Only one rate for each school district is listed, representing the approximate net change exclusive of the General Fund rate.

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Atchison	Grasshopper Township	17.998	17.997
Atchison	Center Township	10.565	10.565
Atchison	Benton Township	14.982	14.982
Atchison	Lancaster Cemetery	0.842	0.841
Atchison	Fire No. 3	2.492	2.491
Atchison	Effingham Cemetery	0.641	0.641
Atchison	Pleasant Grove Cemetery	0.449	0.448
Atchison	Cummings Cemetery	0.892	0.888
Atchison	Pardee Cemetery	1.076	1.075
Atchison	Effingham	68.339	68.301
Atchison	Larkinburg Cemetery	0.927	0.926
Atchison	Brush Creek Cemetery District	1.452	1.452
Atchison	Monrovia Cemetery	1.561	1.561
Atchison	Muscotah	15.337	15.124
Atchison	Huron	58.226	58.226
Barber	Barber County	76.045	72.049
Barber	Kiowa District Hospital	38.218	33.895
Barber	USD 254 - Other Funds*	33.402	31.542
Barber	North Barber County Recreation Commission*	1.71	1.71
Barber	Rural Fire District No. 1	3.926	3.556
Barber	USD 255 - Other Funds*	38.483	31.811
Barber	South Barber Recreation Commission*	1.5	1.5
Barber	Medicine Lodge Township (Including 3rd Class Cities)	12.181	10.441
Barber	Cemetery District No. 1 (Highland)	3.485	3.286
Barber	Kiowa Township (Including 3rd Class Cities)	14.424	12.505
Barber	City of Medicine Lodge	78.333	73.325
Barber	Cemetery District No. 6 (Hazelton&Blaine)*	1.17	1.071
Barber	City of Kiowa	35.739	35.57
Barber	Elwood Township (Including 3rd Class Cities)	10.385	7.988
Barber	Cemetery District No. 7 (Hardtner-Elwood)	7.958	7.845
Barber	Moore Township	34.411	33.679
Barber	Cemetery District No. 2 (New Liberty)	4.853	4.75
Barber	Hazelton Township (Including 3rd Class Cities)	7.796	7.304
Barber	Cemetery District No. 3 (Sunnyside)	3.635	3.318
Barber	Hazelton Township**	34.886	33.02
Barber	Cemetery District No. 8 (Sharon)	4.804	4.633
Barber	Cemetery District No. 5 (Isabel)*	0.593	0.575
Barber	Elm Mills Township	20.512	19.702
Barber	Eagle Township	31.449	31.347
Barber	Turkey Creek Township	9.913	9.549

Source: Revenue-Neutral Summary Reports published by KS Dept. of Administration. Only one rate for each school district is listed, representing the approximate net change exclusive of the General Fund rate.

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Barber	Cemetery District No. 4 (Lake City)	2.911	2.811
Barber	Sharon Township**	39.276	37.384
Barber	Aetna Township	18.514	18.514
Barber	Valley Township (Including 3rd Class Cities)	8.98	3.246
Barber	Mingona Township	31.529	31.069
Barber	Sun Township (Including 3rd Class Cities)	10.735	8.754
Barber	Sun Township**	25.536	20.794
Barber	Deerhead Township	38.218	37.225
Barber	Lake City Township	16.168	14.874
Barber	City of Sharon	49.582	47.783
Barber	McAdoo Township	60.602	60.601
Barber	City of Hardtner	69.41	66.444
Barber	City of Hazelton	40.818	38.496
Barber	City of Isabel	15.609	15.609
Barber	City of Sun City	8.591	5.458
Barton	Comanche – Lakin Cemetery District	3.985	3.985
Barton	Clafin Cemetery District	4.792	4.792
Barton	South Bend Township	10.158	9.978
Barton	Ellinwood	41.579	41.574
Barton	Comanche Township	15.319	15.306
Barton	Buffalo Township	12.773	12.771
Barton	Independent Township (Including 3rd Class Cities)	2.779	2.772
Barton	Clarence Township	11.405	11.399
Barton	South Homestead Township	11.969	10.911
Barton	Liberty Township	13.312	13.303
Barton	Independent Township**	15.227	15.219
Barton	Union Township (Including 3rd Class Cities)	1.969	1.968
Barton	Beaver Township	20.745	20.648
Barton	Cheyenne Township	12.634	12.596
Barton	Union Township**	21.888	21.888
Barton	Logan Township	15.913	15.856
Barton	Fairview Township (Including 3rd Class Cities)	2.351	2.278
Barton	Fairview Township**	17.807	17.807
Barton	Wheatland Township	29.885	29.886
Barton	Eureka Township	23.549	23.507
Barton	Pawnee Rock Township (Including 3rd Class Cities)	4.062	4.048
Barton	Albion Township	25.52	25.52
Barton	Pawnee Rock Township**	20.688	20.654
Barton	Walnut Township**	10.678	10.045
Barton	Grant Township	27.551	27.55

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Barton	Albert	35.483	35.433
Barton	Olmitz	16.803	16.797
Barton	Pawnee Rock	84.164	83.364
Barton	Susank	1.357	1.355
Barton	Galatia	27.882	27.178
Brown	USD 430 Other Funds	36.334	34.987
Brown	Cemetery District No. 8 Walnut Township	0.284	0.283
Brown	Hiawatha Township	12.487	12.486
Brown	Mission Creek Jt. Watershed No. 5*	1.729	1.728
Brown	Walnut Township	13.36	13.36
Brown	Powhattan Township (Including 3rd Class Cities)	14.281	14.281
Brown	Cemetery District No. 9 Rose Hill	0.937	0.937
Brown	Powhattan Township**	13.285	13.285
Brown	Cemetery District No. 13 Powhattan	0.847	0.847
Brown	Robinson Township (Including 3rd Class Cities)	11.282	11.279
Brown	Robinson Township**	10.424	10.421
Brown	Pony Creek Watershed Jt. No. 78*	2.249	2.248
Brown	Roy's Creek Watershed No. 75	1.864	1.861
Brown	Cemetery District No. 2 Kennekuk*	0.351	0.351
Brown	City of Horton	48.6	48.504
Brown	Cemetery District No. 1 Hamlin	0.752	0.752
Brown	Cemetery District No. 10 Wheatland*	1.106	1.106
Brown	Cemetery District No. 3 West Powhattan	0.565	0.565
Brown	City of Everest	33.409	33.222
Brown	City of Morrill	14.444	14.42
Brown	City of Robinson	56.812	56.812
Brown	City of Powhattan	11.483	11.483
Brown	City of Willis	48.698	48.697
Brown	City of Reserve	37.637	37.637
Brown	City of Hamlin	34.245	34.245
Butler	USD 385 Other*	35.132	35.114
Butler	USD 205 Other Funds*	37.329	37.329
Butler	Pleasant Township	12.19	11.668
Butler	Towanda Township**	12.259	8.174
Butler	Watershed District No. 18 - Little Walnut Hickory*	1.403	1.396
Butler	Benton Township**	12.433	11.995
Butler	Pleasant Township (Including 3rd Class Cities)	0.817	0.816
Butler	Fire District No 10*	8.199	8.187
Butler	Walnut Township	19.577	19.027
Butler	City of Benton	54.279	46.776

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Butler	Richland Township (Including 3rd Class Cities)	2.049	1.987
Butler	Fairview Township	14.986	10.225
Butler	Watershed District No. 28 - Rock Creek*	3.064	3.036
Butler	City of Douglass	52.724	52.67
Butler	Murdock Township	9.739	9.739
Butler	City of Towanda	39.513	36.963
Butler	Towanda Township (Including 3rd Class Cities)	1.993	1.882
Butler	Sycamore Township**	12.682	12.673
Butler	Clifford Township	16.286	15.906
Butler	Watershed District No. 27 - Muddy Creek*	2.342	1.999
Butler	Fairmount Township**	13.45	13.436
Butler	Rock Creek Township	21.101	21.102
Butler	City of Leon	44.296	44.141
Butler	Plum Grove Township (Including 3rd Class Cities)	4.076	3.017
Butler	Fairmount Township (Including 3rd Class Cities)	0.652	0.65
Butler	City of Elbing	16.988	16.983
Butler	Sycamore Township (Including 3rd Class Cities)	3.94	3.907
Butler	Union Township (Including 3rd Class Cities)	1.627	1.554
Butler	City of Latham	53.434	53.433
Chase	Flint Hills Extension District No. 13*	1.423	1.395
Chase	Peyton Creek Watershed No. 71	1.542	1.54
Chase	Cedar Township	2.818	2.797
Chase	Drainage District No. 2	3.875	3.875
Chase	City of Matfield Green	9.485	9.468
Chase	City of Cedar Point	29.949	29.949
Chase	City of Elmdale	33.146	33.146
Chautauqua	Chautauqua County	75.271	75.23
Chautauqua	Ambulance District No 2	4.859	3.959
Chautauqua	USD 286 Sedan Recreation Commission	0.82	0.819
Chautauqua	Watershed District Twin Caney No. 34*	5.64	5.632
Chautauqua	Ambulance District No 1	5.264	4.581
Chautauqua	Watershed District Big Caney No. 31*	1.692	1.692
Chautauqua	Fire District No 2	2.08	2.079
Chautauqua	Fire District No 4	4.405	4.405
Chautauqua	Cemetery District Fairview-Niotaze No. 3	1.025	1.025
Chautauqua	Little Caney Township	0.706	0.706
Chautauqua	Fire District No 3	5.006	4.963
Chautauqua	Center Township	2.214	2.214
Chautauqua	Cemetery District Center No. 11	1.387	1.387
Chautauqua	Cemetery District Oak Hill-Charlauqua No. 13	2.132	2.11

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Chautauqua	Cemetery District Round Mound No. 1	4.259	4.259
Chautauqua	Fire District No 6	1.89	1.89
Chautauqua	Cemetery District Salt Creek No. 6	1.319	1.319
Chautauqua	Fire District No 5	3.327	3.326
Chautauqua	Cemetery District Peru No. 2	3.655	3.655
Chautauqua	Cemetery District Lafayette No. 4	4.767	4.766
Chautauqua	Lafayette Township	1.022	1.022
Chautauqua	Cemetery District Hendricks No. 7	4.986	4.985
Chautauqua	Watershed District Grant Shanghi No. 14	4.246	4.241
Chautauqua	Cemetery District El Cado No. 14	3.619	3.618
Chautauqua	City of Elgin	5.555	5.537
Chautauqua	City of Chautauqua	13.281	13.28
Chautauqua	City of Peru	38.574	38.574
Cherokee	Cherokee County	32.155	31.411
Cherokee	Garden Township	2.841	2.841
Cherokee	Baxter Springs Recreation Commission	0.428	0.386
Cherokee	City of Columbus	63.648	59.897
Cherokee	Spring Valley Township	2.463	2.462
Cherokee	Crawford Township	1.904	1.903
Cherokee	Pleasant View Township	2.278	2.275
Cherokee	Salamanca Township	1.061	1.06
Cherokee	Lowell Township	3.189	3.189
Cherokee	Cherokee Township	3.532	2.281
Cherokee	Neosho Township	3.461	3.459
Cherokee	Lyon Township	1.579	1.579
Cherokee	Sheridan Township	3.254	3.253
Cherokee	Lola Fire District No. 1	4.473	4.473
Cherokee	Lola Township	2.499	2.463
Cherokee	Mineral Township	1.992	1.99
Cherokee	City of Scammon	24.805	24.658
Cheyenne	CN County Fire District No. 1	2.707	2.707
Cheyenne	Bird City Cemetery District No. 1	0.664	0.662
Cheyenne	City of Bird City	51.888	51.803
Clark	Clark County	69.864	68.351
Clark	USD 219 Minneola Recreation Commission*	0.917	0.916
Clark	Ashland Hospital District No. 3	64.122	64.12
Clark	USD 220 Ashland-Englewood Recreation Commission*	1.018	1
Clark	Rural Fire District No. 1	4.084	4.049
Clark	Appleton Township**	0.468	0.468
Clark	Rural Fire District No. 2	3.081	2.955

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Clark	Lexington Township	1.122	1.122
Clark	Englewood Township**	1.68	1.679
Clark	Rural Fire District No. 3	0.539	0.534
Clark	City of Englewood	69.876	69.876
Clay	Clay County Rural Highway System	17.431	17.374
Clay	Clay Center Rural Fire District	3.509	3.492
Clay	Wakefield Rural Fire District	1.894	1.889
Clay	Broughton Cemetery District No. 8	0.052	0.052
Clay	Ebenezer Cemetery District No. 10	0.158	0.153
Clay	Rose Meron & Pleasant Valley Cemetery No. 3	0.931	0.921
Clay	Republican City Cemetery District No. 28	0.246	0.236
Clay	Athelstane Cemetery District No. 5	0.762	0.556
Clay	Mizpah Cemetery District No. 27	1.135	0.363
Clay	City of Clifton*	38.818	37.66
Clay	Pleasant Ridge Cemetery District No. 14	0.483	0.403
Clay	Riverdale Cemetery District No. 22	0.466	0.445
Clay	Appleton Cemetery District No. 25	0.516	0.516
Clay	Fancy Creek Cemetery District No. 1	0.913	0.899
Clay	Parallel Cemetery District No. 12*	1.479	0.767
Clay	Riverside Drainage District	5.371	5.276
Clay	Iwacura Cemetery District No. 29	0.565	0.543
Clay	Hayes Cemetery District No. 18	0.411	0.333
Clay	Hebron Cemetery District No. 20	0.581	0.548
Clay	City of Morganville	53.339	53.338
Clay	Wesleyan Cemetery District No. 7	0.752	0.744
Clay	Uniondale Baptist Cemetery No. 32	0.844	0.84
Clay	Gatesville Cemetery District No. 9	0.749	0.109
Clay	City of Green	26.158	26.156
Clay	Swartwood Cemetery District No. 6*	0.551	0.524
Clay	Shields Cemetery District No. 4	0.978	0.921
Clay	City of Longford	42.865	42.86
Clay	City of Vining*	22.976	22.975
Clay	City of Oak Hill	16.215	16.214
Cloud	Cloud County Community College	29.053	29.038
Cloud	Cloud RFD No 4	1.885	1.883
Cloud	Glasco RFD No. 2*	2.732	2.358
Cloud	C & R Fire District No. 1*	2.204	2.202
Cloud	Nelson-Rice Cemetery District No. 4	0.636	0.635
Cloud	Lincoln Township	1.575	1.575
Cloud	Glasco Cemetery District No. 9	2.747	2.745

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Cloud	Nelson Township	0.642	0.641
Cloud	Center Township	1.058	1.057
Cloud	Lyon Township	1.484	1.484
Cloud	Elk Township (Including 3rd Class Cities)	0.967	0.966
Cloud	Clyde-Mt Hope Cemetery District # 14	1.463	1.462
Cloud	Joint Cemetery District No. 16	0.671	0.671
Cloud	Bethel Cemetery District No. 10	0.96	0.96
Cloud	Buffalo Township	1.793	1.792
Cloud	Lawrence Township	1.852	1.851
Cloud	Starr Township	2.12	2.12
Cloud	Sibley Township	1.526	1.524
Cloud	Aurora Township (Including 3rd Class Cities)	2.121	2.119
Cloud	Aurora Township**	2.121	2.119
Cloud	Shirley Township	1.294	1.293
Cloud	City of Clyde	34.734	34.52
Cloud	Solomon Township**	1.621	1.616
Cloud	Sibley Cemetery District No. 8	0.855	0.854
Cloud	Jamestown Cemetery District No. 17	3.698	3.691
Cloud	Grant Township (Including 3rd Class Cities)	2.782	2.779
Cloud	Pleasant View Cemetery District No. 5	1.286	1.284
Cloud	W Branch Fairview Cemetery No. 11	2.649	2.648
Cloud	Aurora Cemetery District No. 15	1.097	1.096
Cloud	Oakland Township	2.117	2.117
Cloud	Summit Township	2.271	2.263
Cloud	Oakland Union Cemetery No. 3	1.693	1.693
Cloud	Colfax Township	2.753	2.752
Cloud	Lutheran Saron Cemetery Dist. No. 12*	1.927	1.926
Cloud	Elk Township**	0.967	0.966
Cloud	Meredith Township	2.301	2.297
Cloud	Grant Township**	2.782	2.779
Cloud	City of Miltonvale	45.114	44.507
Cloud	Arion Township	1.809	1.806
Cloud	Sulphur Springs Cemetery District No. 6	2.656	2.653
Cloud	Morrison Cemetery Assoc Dist No. 1	3.849	3.516
Cloud	Walnut Grove Cemetery District No. 7	1.915	1.909
Cloud	Solomon Township (Including 3rd Class Cities)	1.621	1.616
Cloud	City of Glasco	25.925	25.87
Cloud	Summit Cemetery District No. 2*	1.619	1.619
Cloud	Meredith Cemetery Dist. No. 18	2.139	2.131
Cloud	City of Aurora	49.887	49.887

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Cloud	Pleasant Valley Drainage District	37.556	37.556
Cloud	Republican Valley Drainage District	42.795	42.795
Coffey	Coffey County	55.796	55.781
Coffey	USD 244 Other Funds	10.485	9.664
Coffey	USD 244 Recreation Commission	2.124	2.088
Coffey	Stringtown Cemetery	0.015	0.015
Coffey	City of Burlington	34.335	34.168
Coffey	Lincoln Township (Including 3rd Class Cities)	0.371	0.371
Coffey	Big Creek Watershed*	1.286	1.286
Coffey	Rock Creek Township (Including 3rd Class Cities)	1.043	1.038
Coffey	Logan Cemetery	0.608	0.608
Coffey	Long Scott Creek Watershed	5.092	5.08
Coffey	Liberty Township (Including 3rd Class Cities)	0.108	0.108
Coffey	Leroy Township (Including 3rd Class Cities)	0.12	0.12
Coffey	Key West Township	0.6	0.6
Coffey	Burlington Township	0.362	0.361
Coffey	Avon Township	0.596	0.594
Coffey	Pleasant Township	0.07	0.07
Coffey	Pleasant Township Cemetery	0.915	0.915
Coffey	Pottawatomie Township	1.932	1.926
Coffey	City of New Strawn	33.089	32.994
Coffey	Frog Creek Watershed*	2.929	2.929
Coffey	Spring Creek Township	0.691	0.688
Coffey	Star Township	0.243	0.242
Coffey	City of LeRoy	33.729	33.712
Coffey	Neosho Township	1.351	1.35
Coffey	Bowman Adgate Cemetery	2.496	2.489
Coffey	Pleasant Hill Cemetery	1.493	1.488
Coffey	Altamont Cemetery District	1.356	1.356
Coffey	Teachout Cemetery	1.242	1.239
Coffey	City of Gridley	32.116	32.091
Coffey	Pleasant View Cemetery	3.12	3.12
Coffey	Halls Summit Cemetery	3.829	3.827
Coffey	Lakeview Drainage District	5.867	5.845
Comanche	USD 300 Comanche County Recreation Commission	1.017	1
Comanche	Crown Hill Cemetery District	2.163	1.798
Comanche	City of Coldwater	77.303	75.863
Cowley	USD 465 Capital Outlay*	7.505	7
Cowley	USD 470 Other Funds*	24.452	24
Cowley	USD 470 Arkansas City Recreation Commission*	5.412	5

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Cowley	USD 463 Udall Recreation Commission*	1.811	2
Cowley	Creswell Township (Including 3rd Class Cities)	4.143	4
Cowley	Bolton Township (Including 3rd Class Cities)	1.243	1
Cowley	Bolton Township**	11.06	11
Cowley	USD 462 Other Funds*	41.957	42
Cowley	Creswell Township**	9.854	10
Cowley	Pleasant Valley Township	9.383	9
Cowley	Udall Community Building*	1.757	2
Cowley	Timber Creek Watershed No. 38*	1.304	1
Cowley	Maple Township (Including 3rd Class Cities)	2.554	3
Cowley	Maple Township**	13.384	13
Cowley	Vernon Township	7.934	8
Cowley	USD 471 Other Funds	45.052	39
Cowley	USD 471 Dexter Recreation Commission	2.835	3
Cowley	Fairview Township	9.749	10
Cowley	Silverdale Township	8.436	8
Cowley	City of Udall	44.187	37
Cowley	Silver Creek Township (Including 3rd Class Cities)	1.109	1
Cowley	Cemetery District No. 3 (Silver Creek)	2.06	2
Cowley	Cemetery District No. 4 (Maple City)	1.483	1
Cowley	Cemetery District No. 9*	0.952	1
Cowley	Liberty Township	25.506	25
Cowley	City of Parkerfield	7.049	7
Cowley	Salem Township	11.371	11
Cowley	Windsor Township (Including 3rd Class Cities)	4.684	5
Cowley	Fire District No. 8	8.273	8
Cowley	Sheridan Township	16.082	16
Cowley	Windsor Township**	13.001	13
Cowley	Silver Creek Township**	15	15
Cowley	Cemetery District No. 6 (Cedar Creek)	1.053	1
Cowley	Omnia Township (Including 3rd Class Cities)	2.427	2
Cowley	Cemetery District No. 7 (Atlanta)	2.481	2
Cowley	Spring Creek Township	13.6	14
Cowley	Richland Township	21.48	21
Cowley	Harvey Township	23.725	24
Cowley	Otter Township	25.747	26
Cowley	Grant Township	21.544	22
Cowley	City of Burden	63.546	63
Cowley	Cedar Township	15.172	15
Cowley	Omnia Township**	24.735	25

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Cowley	Lakewynds Drainage District	3.171	3
Cowley	City of Atlanta	47.808	48
Cowley	Cemetery District No. 8 (Timber Creek)	3.636	4
Cowley	Cemetery District No. 5	7.331	7
Crawford	USD 249 Frontenac Recreation Commission	1.529	1.528
Crawford	Washington Township (Including 3rd Class Cities)	0.984	0.983
Crawford	Sheridan Township	1.253	1.245
Crawford	Sherman Township	6.402	6.389
Crawford	Osage Township (Including 3rd Class Cities)	9.103	9.082
Crawford	Lincoln Township (Including 3rd Class Cities)	2.918	2.705
Crawford	City of Arma	25.366	25.31
Crawford	Walnut Township (Including 3rd Class Cities)	2.157	2.149
Crawford	Grant Township	2.28	2.278
Crawford	City of Hepler	31.249	31.211
Crawford	City of Arcadia	95.312	94.831
Decatur	Ambulance District	9.764	9.729
Decatur	Rural Fire District No. 1	3.123	3.112
Decatur	Big Timber Cemetery District No. 3	0.849	0.849
Decatur	Jennings Township (Including 3rd Class Cities)	2.445	2.445
Decatur	Norcatour Cemetery District No. 1*	1.82	1.815
Decatur	Jennings Cemetery District No. 4	2.272	2.268
Decatur	Liberty Township	14.285	14.275
Decatur	Oberlin Township	15.298	15.173
Decatur	Center Township	14.366	14.296
Decatur	Logan Township	12.557	12.498
Decatur	Sherman Cemetery District No. 10	0.704	0.698
Decatur	Pleasant Valley Township (Including 3rd Class Cities)	6.705	6.705
Decatur	Pleasant Valley Township**	17.282	17.281
Decatur	Lincoln Township (Including 3rd Class Cities)	2.756	2.738
Decatur	Dresden Township (Including 3rd Class Cities)	1.665	1.665
Decatur	Dresden Township**	7.491	7.488
Decatur	Cook Township	18.178	17.811
Decatur	Prairie Dog Township	33.263	31.384
Decatur	Custer Township	17.964	17.796
Decatur	Lincoln Township**	16.775	16.615
Decatur	Altory Township	20.767	20.767
Decatur	Grant Township	29.218	28.52
Decatur	Cedar Bluffs Cemetery District No. 8	1.731	1.728
Decatur	Vallonia Cemetery District No. 13	0.599	0.599
Decatur	Kanona Cemetery District No. 11	1.428	1.414

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Decatur	Allison Township	21.271	21.271
Decatur	Harlan Township	17.388	17.345
Decatur	Summit Township	12.709	12.693
Decatur	Lund Cemetery District No. 12	3.754	3.749
Decatur	Lyon Township	18.767	18.724
Decatur	Sappa Township	18.484	18.469
Decatur	Sherman Township	25.998	25.625
Decatur	City of Norcatur	46.615	46.61
Decatur	City of Jennings	60.877	60.851
Decatur	City of Dresden	20.02	20.02
Dickinson	Dickinson County	53.807	53.79
Dickinson	City of Abilene	45.667	45.648
Dickinson	Turkey Creek Watershed District No. 32*	3.526	3.478
Dickinson	Hope Township (Including 3rd Class Cities)	1.514	1.514
Dickinson	Hope Township**	10.401	9.466
Dickinson	City of Herington*	85.867	85.867
Dickinson	Cemetery District No. 3, Navarre	0.615	0.594
Dickinson	Cemetery District No. 6, Rosebank	0.679	0.273
Dickinson	Ridge Township	13.917	13.905
Dickinson	Buckeye Township	18.302	18.236
Dickinson	Cemetery District No. 19, Mount Hope	1.769	1.72
Dickinson	Newbern Township	13.373	13.373
Dickinson	Cemetery District No. 12, Liberty	0.877	0.686
Dickinson	Cemetery District No. 13, Good Hope*	1.1	1.098
Dickinson	Liberty-Woodbine Fire District	5.801	5.79
Dickinson	Cemetery District No. 11, Farmington	0.719	0.719
Dickinson	Cemetery District No. 25, Lyona*	0.889	0.889
Dickinson	Garfield Township	12.565	12.333
Dickinson	Cemetery District No. 26, Woodbine	0.965	0.916
Dickinson	Cemetery District No. 18, Detroit	1.151	1.149
Dickinson	Jefferson Township	14.941	14.618
Dickinson	Cemetery District No. 9, Keystone*	1.18	1.178
Dickinson	Flora Township (Including 3rd Class Cities)	2.103	2.074
Dickinson	Cemetery District No. 16, Pleasant Hill	2.088	2.073
Dickinson	USD 473 Enterprise Recreation Commission	0.891	0.889
Dickinson	Cemetery District No. 5, Fairview	0.831	0.819
Dickinson	Flora Township**	18.314	17.989
Dickinson	Cemetery District No. 23, Newbern	1.124	0.843
Dickinson	Sherman Fire District	3.385	3.37
Dickinson	Cemetery District No. 20, Ebenezer	1.273	1.242

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Dickinson	Holland Township (Including 3rd Class Cities)	3.227	3.196
Dickinson	Cemetery District No. 1, Ashton	1.925	1.915
Dickinson	Cemetery District No. 4, Baptist	3.132	3.082
Dickinson	Cemetery District No. 22, Cheever	1.806	1.279
Dickinson	City of Carlton	14.042	14.023
Dickinson	City of Manchester	35.695	33.693
Doniphan	Ambulance District No. 1	2.234	1.198
Doniphan	Wolf River Watershed District No. 66*	0.868	0.868
Doniphan	USD 111 Other	24.347	24.219
Doniphan	Fire District No. 3	1.546	1.546
Doniphan	Fire District No. 2	2.501	2.497
Doniphan	Washington Township (Including 3rd Class Cities)	0.781	0.781
Doniphan	Fire District No. 5	2.617	2.616
Doniphan	Wathena Joint Recreation Commission	2.553	2.553
Doniphan	Fire District No. 1	3.15	3.15
Doniphan	USD 429 General Supplemental	19.205	18.557
Doniphan	USD 429 Troy Recreation Commission	3.992	3.99
Doniphan	Iowa Township (Including 3rd Class Cities)	1.328	1.325
Doniphan	Elwood-Gladden Drainage District	3.186	3.185
Doniphan	Independence Township	4.832	4.831
Doniphan	Center Township (Including 3rd Class Cities)	1.022	1.022
Doniphan	Wolf River Township (Including 3rd Class Cities)	0.975	0.975
Doniphan	Wolf River Township**	4.036	4
Doniphan	Center Township**	5.471	5.463
Doniphan	Fire District No. 4	5.577	5.577
Doniphan	City of Wathena	20.678	20.058
Doniphan	Doniphan Cemetery District No. 1	1.393	1.392
Doniphan	Wayne Township	4.88	4.878
Doniphan	Union Township**	6.055	5.998
Doniphan	Washington Township**	0	0
Doniphan	Rosedale Cemetery District No. 2	0.456	0.455
Doniphan	Marion Township	7.342	7.337
Doniphan	City of Troy	46.62	43.442
Doniphan	Wolf River Cemetery District No. 3*	0.645	0.645
Doniphan	Burr Oak Township	6.487	6.486
Doniphan	City of White Cloud	16.571	16.571
Doniphan	City of Severance	7.077	6.992
Doniphan	City of Leona	20.759	20.668
Douglas	Wakarusa Township	9.812	9.812
Douglas	Douglas County Kaw Drainage District	0.784	0.768

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Douglas	Colyer Cemetery	0.558	0.558
Douglas	Eudora Township	14.621	14.603
Douglas	Lecompton Township**	10.972	10.218
Douglas	Marion Township	20.007	19.947
Douglas	Wakarusa – Kaw Drainage District	1.665	1.665
Douglas	Wakarusa – Haskell Eudora Drainage District	0.646	0.646
Douglas	Twin Mound Cemetery	0.656	0.656
Edwards	Edwards County	79.734	79.716
Edwards	USD 502 Other Funds	13.23	12.253
Edwards	Prattsburg Cemetery District*	0.336	0.335
Edwards	Trotter Cemetery District	1.165	1.165
Edwards	Wayne Township (Including 3rd Class Cities)	27.158	27.143
Edwards	Belpre Township (Including 3rd Class Cities)	24.087	24.085
Edwards	Franklin Township	28.944	28.944
Edwards	Jackson Township	14.655	14.646
Edwards	Belpre Township**	22.281	22.279
Edwards	Bethel Cemetery District*	0.938	0.938
Edwards	Trenton Township (Including 3rd Class Cities)	16.683	16.683
Edwards	Wayne Township**	14.212	14.203
Edwards	Trenton Township**	16.194	16.194
Edwards	North Brown Township	22.05	22.05
Edwards	Kinsley Township	20.744	20.742
Edwards	Logan Township	18.997	18.955
Edwards	City of Offerle	77.63	77.555
Edwards	City of Belpre	50.424	50.424
Elk	Rolling Prairie Extension District*	2.136	2.135
Elk	Rural Fire	5.09	5
Elk	Elk River Watershed District No. 47	3.244	3.21
Elk	USD 283 Other Funds*	45.119	37.401
Elk	Gracelawn Cemetery	3.06	3.06
Elk	Oak Valley Cemetery	1.173	1.172
Elk	Wildcat Cemeter	4.264	4.262
Elk	Greenfield Township (Including 3rd Class Cities)	119.888	119.531
Elk	Mt. Zion Cemetery	2.549	2.541
Elk	Longton Cemetery	2.098	2.097
Elk	Greenfield Cemetery	4.337	1.927
Elk	Greenfield Township**	2.544	2.543
Elk	Elk Falls Township	0.616	0.616
Elk	Elk Falls Cemetery	3.121	3.121
Elk	Cresco Cemetery District	1.434	1.434

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Elk	Painterhood Township	0.376	0.375
Elk	Painterhood Cemetery	2.643	2.643
Elk	City of Grenola	117.344	116.988
Elk	City of Elk Falls	61.178	61.091
Ellis	Cottonwood Extension District*	0.666	0.666
Ellis	Buckeye Township	0.111	0.111
Ellis	Big Creek Township	0.099	0.044
Ellis	Freedom Township	0.072	0.072
Ellis	City of Victoria	44.555	40.406
Ellis	Prairie Acres Improvement District	4.151	4.151
Ellsworth	USD 112 Supplemental General	10.885	10.644
Ellsworth	Ellsworth Township (Including 3rd Class Cities)	0.062	0.062
Ellsworth	Green Garden Township	4.546	4.544
Ellsworth	Ellsworth County Fire District No. 2	0.907	0.907
Ellsworth	Wilson Township (Including 3rd Class City)	1.047	1.047
Ellsworth	Marquette Recreation Commission	1.763	1.762
Ellsworth	Empire Township	5.289	5.288
Ellsworth	Ellsworth Township**	4.933	4.917
Ellsworth	Ellsworth County Fire District No. 1	1.413	1.411
Ellsworth	Valley Township	14.941	14.911
Ellsworth	Carneiro Township	10.128	10.128
Ellsworth	Clear Creek Township	11.767	11.767
Ellsworth	City of Wilson	70.325	68.422
Ellsworth	Buckeye Cemetery District	0.943	0.943
Ellsworth	Black Wolf Township	8.095	8.095
Ellsworth	Ash Creek Township	6.441	6.441
Ellsworth	Garfield Township	7.275	7.275
Ellsworth	Palacky Township	22.837	22.836
Ellsworth	Mulberry Township	15.481	15.479
Ellsworth	Empire Fire District	0.778	0.778
Ellsworth	City of Kanopolis	46.749	46.749
Ellsworth	Kanopolis City Recreation	0.116	0.116
Ellsworth	Thomas Township	18.726	18.726
Ellsworth	Columbia Township	17.086	17.086
Ellsworth	Sherman Township	12.567	12.567
Ellsworth	Noble Township	18.744	18.744
Ellsworth	Lincoln Township	14.384	14.384
Ellsworth	City of Holyrood	80.011	80.005
Ellsworth	Holyrood Recreation Commission	2.685	2.685
Ellsworth	Trivoli Township	11.775	11.775

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Ellsworth	City of Lorraine	183.421	145.765
Finney	USD 363 Other	30.843	29.453
Finney	USD 363 Holcomb Recreation Commission	5.026	4.605
Finney	Sherlock Township**	0.711	0.522
Finney	Drainage District No. 2	1.421	1.421
Finney	Drainage District No. 1	2.686	2.684
Finney	Terry Township	0.479	0.479
Finney	Ivanhoe Township	0.441	0.44
Finney	City of Holcomb	28.22	28.202
Finney	Pierceville Township	0.831	0.768
Finney	Garfield Township	1.273	1.252
Finney	Sewer District No. 2	3.324	3.323
Finney	Pleasant Valley Township	0.565	0.502
Finney	Sewer District No. 3	5.231	5.224
Finney	East Side Sewer District No. 1	2.606	2.602
Ford	Southwest Kansas Library District*	1.549	1.45
Ford	Ford County	44.995	44.904
Ford	Dodge City	36.226	36.223
Ford	Ford County Fire Dist	7.135	6.997
Ford	USD 459 Bucklin Recreation*	1.859	1.859
Ford	USD 381 Other Funds*	20.923	7.829
Ford	USD 381 Spearville Recreation*	8.52	7.829
Ford	Bucklin Hospital	13.443	13.418
Ford	Grandview Township	4.938	4.936
Ford	Enterprise Township	11.194	11.192
Ford	Bloom Township	5.066	5.059
Ford	Richland Township	9.819	9.783
Ford	Sodville Township	13.79	13.753
Ford	Wheatland Township	5.792	5.791
Ford	Fairview Township	9.899	9.84
Ford	Spearville City	26.793	22.603
Ford	Bucklin Township	22.105	22.105
Ford	Royal Township	23	22.988
Ford	Concord Township	23.68	23.657
Ford	Wilburn Township	12.932	12.797
Ford	Wilroads Gardens Improvement	1.566	1.566
Ford	Ford City	37.139	37.057
Franklin	Lincoln-Ottawa Harrison Fire District	3.528	3.525
Franklin	Tauy Creek Watershed District No. 82*	0.319	0.319
Franklin	Ottawa Township	0.152	0.152

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Franklin	United Cemetery Association	1.256	1.252
Franklin	Lincoln Township	0.301	0.301
Franklin	Homewood Williamsburg Fire District	2.306	2.299
Franklin	Centropolis Township	0.741	0.74
Franklin	Princeton Cemetery	1.187	1.165
Franklin	Cutler Township (Including 3rd Class Cities)	4.44	4.417
Franklin	Peoria Township	2.591	2.587
Franklin	Cutler Township**	4.44	4.417
Franklin	Ohio Township (Including 3rd Class Cities)	0.601	0.6
Franklin	Ohio Township-Princeton Fire District	3.145	3.142
Franklin	Hayes Township	2.497	2.496
Franklin	Lane-Baker Cemetery	2.973	2.955
Franklin	Richmond – Berea Cemetery*	1.132	1.132
Franklin	Harrison Township	0.693	0.693
Franklin	Antioch Cemetery District	0.919	0.916
Franklin	Richmond Fire District	7.745	7.739
Franklin	Ohio Township**	0.601	0.6
Franklin	Williamsburg Township (Including 3rd Class Cities)	0.36	0.358
Franklin	Homewood Township	0.644	0.642
Franklin	Greenwood Township	0.65	0.649
Franklin	Williamsburg Township**	0.36	0.358
Franklin	Marais Des Cygne Drainage District No. 1	2.287	2.284
Franklin	Mount Hope Cemetery	2.502	2.486
Franklin	Greenwood Cemetery	1.057	1.056
Franklin	Central Cemetery	0.787	0.786
Franklin	Richmond Recreation Commission	2.065	2.061
Franklin	Mt. Olivet Cemetery	1.653	1.652
Franklin	City of Williamsburg	38.288	38.224
Franklin	City of Lane	6.69	6.661
Franklin	City of Rantoul	9.606	9.527
Geary	City of Junction City	47.115	47.107
Geary	Fire District No. 1	5.818	5.074
Geary	Milford Township (Including 3rd Class Cities)	1.399	1.399
Geary	Milford Joint Cemetery District	0.571	0.565
Geary	Jefferson Township (Including 3rd Class Cities)	0.265	0.016
Geary	Wingfield Township	0.452	0.452
Geary	Humboldt Cemetery District	0.54	0.54
Geary	Alida Cemetery District*	0.844	0.844
Geary	City of Milford	17.64	17.54
Geary	Wreford Cemetery District	0.764	0.764

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Geary	Jackson Township	0.784	0.784
Geary	Welcome Cemetery District	1.62	1.62
Geary	Blakely Township	0.601	0.601
Geary	Briggs Cemetery District	0.811	0.811
Geary	Skiddy Cemetery District*	2.896	2.896
Geary	Sewer District No. 4	18.171	18.171
Geary	Water District No. 2	7.874	7.874
Gove	Gove County	85.217	85.217
Gove	USD 293 Other Funds*	49.736	49.736
Gove	USD 292 Other Funds*	22.066	22.066
Gove	Grinnell Township	0.518	0.518
Gove	Baker Township	0.867	0.867
Gove	Grainfield Township	0.609	0.609
Gove	Larrabee Township	0.441	0.441
Gove	Payne Township	0.537	0.537
Gove	Gaeland Township	1.557	1.557
Gove	Gove Township	1.779	1.779
Gove	Lewis Township	1.488	1.488
Gove	City of Grinnell	20.508	20.508
Gove	City of Grainfield	31.975	31.975
Gove	City of Park	32.779	32.779
Gove	Gove Fire District No. 1	3.229	3.229
Grant	Grant County	73.88	61.45
Grant	USD 214 Grant County Recreation Commission	7.176	6.118
Grant	City of Ulysses	39.605	39.569
Gray	Gray County	60.778	60.672
Gray	Gray County Fire District No. 1	1.537	1.532
Gray	Gray County Library District	0.429	0.428
Gray	Cimarron Township	4.974	4.974
Gray	Montezuma Township (Including 3rd Class Cities)	2.961	2.454
Gray	Montezuma Hospital District	2.829	2.823
Gray	USD 477 Ingalls Recreation Commission	2.994	2.9
Gray	USD 477 Other Funds	36.741	36.248
Gray	USD 476 Copeland Recreation Commission	3.44	3.197
Gray	Ingalls Township (Including 3rd Class Cities)	0.172	0.172
Gray	Copeland Township (Including 3rd Class Cities)	2.639	2.632
Gray	Logan Township	0.321	0.321
Gray	East Hess Township (Including 3rd Class Cities)	0.656	0.655
Gray	City of Copeland	34.827	34.767
Gray	City of Ensign	55.17	54.973

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Gray	City of Ingalls	37.47	37.447
Greeley	USD 200 Other Funds	46.792	46.746
Greeley	Unified Greeley County-General Service District	178.336	178.336
Greeley	Greeley Cemetery District	2.194	2.194
Greeley	Unified Greeley County-Municipal Service District (Tribu	62.405	62.261
Greeley	City of Horace	49.218	49.214
Greenwood	Rural Fire District No. 1	4.833	4.831
Greenwood	USD 389 Eureka Recreation Commission*	2.216	2.148
Greenwood	USD 386 Madison Recreation Commission*	0.856	0.856
Greenwood	Fall River Watershed District No. 21	2.638	2.637
Greenwood	Upper Verdigris Watershed No. 24*	2.576	2.576
Greenwood	Madison Township (Includes 3rd Class Cities)	0.92	0.786
Greenwood	USD 390 Hamilton Recreation Commission	0.429	0.429
Greenwood	Janesville Cemetery District	0.397	0.397
Greenwood	Otter Creek Watershed No. 83*	2.431	2.429
Greenwood	Salt Springs Township	11.458	11.427
Greenwood	Twin Grove Township	0.092	0.092
Greenwood	Twin Grove Township	14.975	14.975
Greenwood	Fall River Township (Includes 3rd Class Cities)	1.684	1.684
Greenwood	Bachelor Township	12.162	12.152
Greenwood	Otter Creek Township	23.535	23.499
Greenwood	Shell Rock Township	24.913	24.379
Greenwood	Salem Township	6.207	6.207
Greenwood	Virgil Cemetery	2.429	2.428
Greenwood	City of Madison	97.45	97.449
Greenwood	Spring Creek Township	13.23	13.222
Greenwood	Lane Township	14.42	13.967
Greenwood	Otter Creek Cemetery	1.09	1.088
Greenwood	Piedmont Cemetery	1.817	1.816
Greenwood	City of Fall River	78.827	78.314
Greenwood	City of Virgil	46.087	46.086
Greenwood	Neal Street Light District	7.06	7.06
Greenwood	Janesville Township (Includes 3rd Class Cities)	0.902	0.884
Hamilton	USD 494 Other Funds	45.289	43.089
Hamilton	Hamilton County	123.048	122.562
Hamilton	Rural Fire District	1.566	1.557
Hamilton	Bear Creek Township	0.428	0.423
Hamilton	Coolidge Township	7.855	7.85
Hamilton	Kendall Township	6.463	6.462
Hamilton	City of Coolidge	23.952	23.83

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Harvey	Hillside Cemetery District*	1.256	1.256
Harvey	Newton Township (Including 3rd Class Cities)	0.582	0.582
Harvey	USD 369 Burrton Joint Recreation Commission	1.011	1
Harvey	Macon Township	12.47	12.447
Harvey	Burrton Township (Including 3rd Class Cities)	0.283	0.092
Harvey	Burrton Cemetery District	1.952	1.916
Harvey	Newton Township**	11.993	11.993
Harvey	Sedgwick Township**	17.779	17.743
Harvey	Walton Township (Including 3rd Class Cities)	1.251	0.946
Harvey	Alta Township	20.807	19.765
Haskell	Haskell County	73.636	63.101
Haskell	USD 507 All Other Funds*	26.971	25.406
Haskell	USD 507 Satanta Recreation Commission	2	1.944
Haskell	Haskell Township	5.351	5.351
Haskell	Lockport Township	2.742	2.727
Hodgeman	Hodgeman Recreation District*	1.504	1.5
Hodgeman	USD 227 Bond & Interest	17.272	13.68
Hodgeman	Fairmont Cemetery District	1.395	1.384
Hodgeman	Marena Township	4.246	4.188
Hodgeman	City of Jetmore	36.925	36.773
Hodgeman	North Roscoe Township	0.489	0.489
Hodgeman	City of Hanston	31.145	31.121
Jackson	Mayetta Fire District No. 1	4.593	4.578
Jackson	Hoyt United Cemetery	0.906	0.906
Jackson	Delia Fire District No. 5	4.872	4.872
Jackson	Brick Cemetery	0.343	0.342
Jackson	Delia Cemetery	0.383	0.383
Jackson	Circleville Cemetery	0.881	0.88
Jackson	Whiting City/Township No. 7	4.279	4.278
Jackson	Springhill Cemetery	1.195	1.193
Jackson	South Cedar Cemetery	0.377	0.368
Jackson	Hoyt	40.428	40.418
Jackson	Adrian Cemetery District	0.582	0.582
Jackson	Olive Hill Cemetery	3.018	3.018
Jackson	Mayetta	50.969	50.968
Jackson	Netawaka	23.52	23.519
Jackson	Circleville	12.426	12.349
Jackson	Delia	10.073	10.072
Jefferson	Meadowlark Extension District No. 7*	1.384	1.383
Jefferson	Rock Creek Fire District No. 5	3.362	3.361

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Jefferson	Rock Creek Township (Includes 3rd Class Cities)	0.294	0.293
Jefferson	Meriden Cemetery District	0.311	0.3
Jefferson	Pleasant View Cemetery District	0.362	0.36
Jefferson	Kentucky Township (Including 3rd Class Cities)	0.642	0.396
Jefferson	Union Township (Includes 3rd Class Cities)	0.999	0.999
Jefferson	Union Fire District No. 9*	2.2	2.2
Jefferson	Oak Ridge Cemetery District	0.302	0.292
Jefferson	Kaw Township	2.34	2.259
Jefferson	Kaw Fire District No. 1	3.706	3.702
Jefferson	Fairview Township	0.913	0.913
Jefferson	Ozawkie Cemetery District	0.504	0.492
Jefferson	Ozawkie Township (Includes 3rd Class Cities)	0.921	0.92
Jefferson	Hardy Oak Cemetery District	0.205	0.165
Jefferson	Sarcoie Township	0.392	0.392
Jefferson	Sarcoie Fire District No. 4	2.76	2.76
Jefferson	Grantville Cemetery District	0.635	0.634
Jefferson	Jefferson Fire District No. 10	2.231	1.916
Jefferson	Jefferson Township (Includes 3rd Class Cities)	0.213	0.212
Jefferson	Rose Hill Cemetery District	0.216	0.211
Jefferson	Kentucky Fire District No. 2	2.428	2.428
Jefferson	Rural Township	0.376	0.375
Jefferson	Rural Fire District No. 3	2.777	2.776
Jefferson	Jefferson Township**	0.747	0.674
Jefferson	Underwood Cemetery District	0.333	0.333
Jefferson	Buster Cemetery District	0.512	0.512
Jefferson	Winchester Cemetery District	0.516	0.515
Jefferson	Reformed Presbyterian Cemetery District	0.533	0.533
Jefferson	Fowler Cemetery District	0.721	0.697
Jefferson	Spring Grove Cemetery District	1.317	1.119
Jefferson	Gragg Chapel Cemetery District	0.444	0.428
Jefferson	Stonehouse Drainage	1.253	1.182
Jefferson	Fairview Cemetery District	1.224	1.224
Jefferson	Plum Grove Cemetery District	1.104	1.099
Jefferson	Thomsonville Watershed District No. 6	3.202	3.197
Jefferson	Hull Grove Cemetery District	0.772	0.683
Jefferson	Muddy Creek Drainage	0.68	0.655
Jefferson	Bloomfield Cemetery District District	1.682	1.682
Jefferson	Kaw Half Breed Drainage	0.68	0.677
Jefferson	Hutchinson Ditch Drainage	0.651	0.649
Jewell	Fire District No.4, Mankato	1.432	1.432

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Jewell	Fire District No. 3, Esbon	1.641	1.638
Jewell	Fire District No.5, Burr Oak	2.892	2.885
Jewell	Center Township (Including 3rd Class C	0.078	0.078
Jewell	Center Cemetery District	1.994	1.994
Jewell	Buffalo Township (Including 3rd Class	0.227	0.227
Jewell	Fire District No. 2, Superior	1.54	1.54
Jewell	Webber Cemetery No. 12	1.189	1.189
Jewell	Wallace Cemetery District	0.605	0.604
Jewell	Fire District No.6, Formoso	2.943	2.942
Jewell	Jewell Cemetery District	0.821	0.818
Jewell	Prairie Township (Including 3rd Class C	0.398	0.397
Jewell	Union Cemetery District	0.739	0.734
Jewell	Esbon Township (Including 3rd Class Ci	1.969	1.967
Jewell	Burr Oak Township (including 3rd Class	4.042	4.019
Jewell	Grant Township (Including 3rd Class Ci	1.233	1.233
Jewell	Limestone Township	0.331	0.331
Jewell	Athens Cemetery District	0.69	0.689
Jewell	Athens Township	0.452	0.452
Jewell	Montana Township	0.154	0.154
Jewell	Vicksburg Township	1.675	1.672
Jewell	Fire District No. 1, Hardy	2.225	2.225
Jewell	Highland Township	1.564	1.564
Jewell	Ionia Township	0.467	0.467
Jewell	Ionia Cemetery District	1.227	1.227
Jewell	Walnut Township	2.779	2.779
Jewell	Erving Township	0.23	0.23
Jewell	City of Jewell City	56.365	56.041
Jewell	Harrison Township	1.511	1.51
Jewell	Odessa Township	0.553	0.548
Jewell	Washington Township	1.387	1.385
Jewell	Fairview Cemetery District	0.821	0.821
Jewell	Pleasant Prairie Cemetery District	0.882	0.878
Jewell	City of Burr Oak	27.591	27.548
Jewell	City of Esbon	23.09	22.964
Jewell	Star Cemetery District	0.867	0.867
Jewell	Laurel Hill Cemetery District	1.831	1.831
Jewell	City of Formoso	76.803	76.102
Johnson	Jo Co Fire #1-Bd "B"	1.248	1.127
Johnson	Jo Co Fire #1-Bd "A"	1.508	1.477
Johnson	City of Spring Hill*	26.026	22.97

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Johnson	City of DeSoto*	13.78	13.77
Johnson	Aubry Township	0.206	0.206
Johnson	Merriam Drainage District	1.356	1.356
Johnson	Gardner Township	0.666	0.666
Johnson	Prairie Center Cemetery District	0.167	0.167
Johnson	City of Mission Woods	13.881	13.881
Johnson	City of Westwood Hills	21.726	21.726
Kearny	Kearny County	116.517	111.6
Kearny	USD 215 Lakin Recreation Commission	7.518	5.992
Kearny	Cemetery District No. 2	1.4	1.396
Kearny	Cemetery District No. 3	2.381	2.362
Kearny	USD 216 Deerfield Recreation Commission	7.825	5.735
Kearny	USD 216 - Other Funds	55.122	50.953
Kearny	Lakin Watershed District No. 49	1.001	0.988
Kearny	City of Lakin	28.422	28.36
Kearny	Deerfield Township	0.076	0.049
Kearny	Kendall Township	0.085	0.081
Kearny	Hartland Township	0.403	0.403
Kearny	City of Deerfield	71.146	71.13
Kingman	Kingman County	70.006	65.485
Kingman	USD 332 - Other Funds*	31.406	31.406
Kingman	Dresden-Rural Cemetery District	1.648	1.648
Kingman	Dresden Township**	9.445	8.865
Kingman	Evan Township	15.419	15.419
Kingman	Ninnescah Township	25.416	25.415
Kingman	White Township	27.492	27.492
Kingman	Hoosier Township	28.848	28.828
Kingman	Vinita Township	41.185	41.171
Kingman	Rural Township**	21.099	20.565
Kingman	Eagle Township	32.413	32.413
Kingman	Galesburg Township	24.707	24.707
Kingman	Valley Township	25.604	25.604
Kingman	Peters Township	36.422	36.295
Kingman	Bennett Township (Includes 3rd Class Cities)	14.396	12.356
Kingman	City of Norwich	80.581	80.481
Kingman	Richland Township	40.988	40.878
Kingman	Allen Township	34.839	34.839
Kingman	Dale Township	50.879	50.877
Kingman	Kingman Township	32.639	32.615
Kingman	Liberty Township**	17.562	17.365

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Kingman	Belmont Township	44.443	44.443
Kingman	Union Township	39.691	39.496
Kingman	Canton Township	44.402	44.373
Kingman	Rochester Township (Includes 3rd Class City)	4.781	4.311
Kingman	City of Zenda	60.262	60.261
Kingman	Chikaskia Township (Includes 3rd Class Cities)	3.919	2.995
Kingman	City of Nashville	36.266	36.265
Kingman	Eureka Township (Includes 3rd Class Cities)	3.584	2.13
Kingman	City of Penalosa	12.45	12.449
Kiowa	Kiowa County Memorial Hospital	11.981	11.977
Kiowa	Rural Fire District	2.979	2.658
Kiowa	USD 422 Greensburg Recreation Commission	2	2
Kiowa	Fairview Cemetery District	2.061	2
Kiowa	Hillcrest Cemetery District	2.066	2
Kiowa	USD 424 Mullinville Recreation Commission	2	2
Kiowa	USD 474 Haviland Recreation Commission	2	2
Kiowa	Haviland Cemetery District	3.119	3.101
Kiowa	City of Mullinville	98.62	98.602
Labette	Labette-Hackberry Creek Watershed No. 96*	2.396	2.394
Labette	Oswego Cemetery	4.402	4.402
Labette	North Township	1.788	1.787
Labette	Neosho Township	3.031	3.03
Labette	Mound Valley Cemetery	2.997	2.989
Labette	Mound Valley Township (Including 3rd Class Cities)	2.28	2.275
Labette	Osage Township	6.264	6.261
Labette	Oak Hill Cemetery	3.101	3.101
Labette	Edna/Elm Grove Cemetery	2.42	2.419
Labette	Elm Grove Township (Including 3rd Class Cities)	0.651	0.651
Labette	Richland Township	1.393	1.392
Labette	Oswego Township	2.393	2.39
Labette	Fairview Township (Including 3rd Class Cities)	3.337	3.337
Labette	Labette Township	2.876	2.876
Labette	Howard Township	1.672	1.663
Labette	Canada Township	4.979	4.978
Labette	Montana Township	4.539	4.538
Labette	Pleasant Valley Cemetery	2.668	2.667
Labette	City of Mound Valley	53.095	52.777
Labette	City of Edna	111.036	83.202
Labette	City of Labette	5.817	5.816
Labette	Neosho Drainage District	68.972	68.971

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Lane	Lane County	94.874	87.502
Lane	Lane County Fire District No. 1	3.361	3.36
Lane	USD 482 Dighton Recreation Commission*	1.106	1
Lane	Dighton Township	0.083	0.054
Lane	USD 468 - Other Funds*	19.679	7.773
Lane	USD 468 Healy Recreation Commission*	1.045	1
Lane	Cheyenne Township	1.907	1.907
Lane	City of Dighton	78.417	76.267
Lane	Lane County Improvement District No. 1	3.203	3.191
Leavenworth	City of Leavenworth	25.955	25.345
Leavenworth	USD 453 All Other Funds	31.76	28.637
Leavenworth	Basehor Community Library	5.815	5.812
Leavenworth	Linwood Community Library	2.699	2.697
Leavenworth	USD 449 All Other Funds*	32.069	32.014
Leavenworth	Sherman Township (Including 3rd Class Cities)	0.727	0.725
Leavenworth	Sherman Township**	0.727	0.725
Leavenworth	Tonganoxie Township(Excluding Union Fire #9	8.61	8.601
Leavenworth	Reno Township	0.341	0.341
Leavenworth	Alexandria Township (Including Union Fire #9)	1.492	1.49
Leavenworth	Easton Township (Including 3rd Class Cities)	7.408	7.401
Leavenworth	Easton Township**	7.408	7.401
Leavenworth	Alexandria Township(Excluding Union Fire #9)	4.286	4.284
Leavenworth	Tonganoxie Township (Including Union Fire #9)	4.711	3.897
Leavenworth	Big Stranger Drainage District	1.542	1.542
Leavenworth	USD 207 All Other Funds	4.987	3.816
Leavenworth	Lenape Drainage District	2.383	2.383
Leavenworth	City of Easton	28.57	19.104
Lincoln	Lincoln County	99.863	94.992
Lincoln	Spillman Creek Watershed No. 43*	1.199	1.199
Lincoln	First Rural Fire District	4.13	4.128
Lincoln	Sylvan Grove Rural Fire District	2.237	2.237
Lincoln	Hunter Rural Fire District	2.775	2.773
Lincoln	Beverly Rural Fire District	3.059	3.057
Lincoln	Barnard Rural Fire District	3.73	3.729
Lincoln	Lincoln Center	41.535	41.527
Lincoln	Madison Township	1.42	1.419
Lincoln	Spillman Cemetery District	0.453	0.452
Lincoln	Pleasant Township (Including 3rd Class Cities)	0.958	0.958
Lincoln	Colorado Township (Including 3rd Class Cities)	1.856	1.854
Lincoln	Salt Creek Township (Including 3rd Class Cities)	2.648	2.645

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Lincoln	Golden Belt Township	0.483	0.483
Lincoln	Rosette Cemetery District	0.483	0.483
Lincoln	Scott Township (Including 3rd Class Cities)	1.925	1.924
Lincoln	Free Mission Cemetery District	0.367	0.366
Lincoln	Battle Creek Township	1.187	1.186
Lincoln	Logan Township	0.276	0.276
Lincoln	Vesper Cemetery District	1.668	1.668
Lincoln	Beverly	26.374	25.202
Lincoln	Barnard	95.471	95.148
Logan	Fire District No. 1	1.533	1.462
Logan	USD 275 Winona Recreation Commission*	0.063	0.062
Logan	Oakley Township (Including 3rd Class Cities)	1.955	1.897
Logan	Monument Township	15.825	15.825
Logan	Winona Township	25.477	25.444
Logan	Elkader Township	22.404	22.404
Logan	McAllaster Township	4.573	4.569
Logan	Augustine Township	9.7	9.5
Logan	Western Township	13.062	13.061
Logan	Logansport Township	7.051	7.02
Logan	Russell Springs Township	14.201	13.91
Logan	Paxton Township	14.112	14.099
Logan	Lees Township	14.034	13.5
Logan	City of Russell Springs	2.602	0
Lyon	City of Emporia	42.667	31.799
Lyon	Reading Benefit Fire District No. 1	4.713	4.472
Lyon	USD 252 All Others*	46.982	46.168
Lyon	USD 252 Southern Lyon County Recreation Commissior	0.965	0.963
Lyon	Allen Creek Watershed District No. 89	1.908	1.908
Lyon	Americus Township	4.032	2.489
Lyon	Fremont Township	0.462	0.439
Lyon	Lyon County Fire District No. 2	5.783	5.783
Lyon	City of Americus	33.115	19.691
Lyon	Waterloo Township	0.819	0.536
Lyon	Jacobs-Phenis Creeks Watershed District No. 94*	0.023	0.013
Marion	Marion County	72.957	72.907
Marion	Doyle Creek Watershed District No. 86*	1.898	1.897
Marion	Prairie Lawn Cemetery*	2.431	2.431
Marion	USD 411 All Other Funds*	35.412	34.256
Marion	Goessel Recreation Commission	1.1	1.099
Marion	Centre Township	0.747	0.747

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Marion	Peabody Township (Including 3rd Class Cities)	7.41	7.408
Marion	Blaine/Clark/Tampa Fire District No. 7	2.7	2.697
Marion	Pilsen Cemetery	0.684	0.683
Marion	Wilson Township	1.812	1.811
Marion	Clear Creek Township (Including 3rd Class Cities)	0.091	0.091
Marion	Clear Creek/Lincolnville Fire District No. 5	9.241	9.241
Marion	Marion County Fire District No. 3	7.826	7.812
Marion	Fairplay Township	0.131	0.131
Marion	Durham Fire District No. 1	5.874	5.872
Marion	Lincolnville Cemetery	1.251	1.25
Marion	Lewis Cemetery	1.164	1.157
Marion	Catlin Township (Including 3rd Class Cities)	0.188	0.188
Marion	Claney Cemetery	0.544	0.544
Marion	Lost Springs Fire District No. 6	5.561	5.536
Marion	Liberty Township	4.782	4.776
Marion	Gale Township	1.813	1.813
Marion	Tampa Community Cemetery	1.503	1.502
Marion	Cottonwood Valley Drainage District	2.96	2.954
Marion	Menno Township	0.279	0.279
Marion	Lehigh Township (Including 3rd Class Cities)	4.572	4.572
Marion	Whitewater Cemetery	1.164	1.164
Marion	Durham Park Township (Including 3rd Class Cities)	1.359	1.358
Marion	Lost Springs Cemetery	1.104	1.104
Marion	East Branch Township	0.738	0.738
Marion	Risley Township	3.719	3.719
Marion	Fairplay Township (Fire Protection)	1.038	1.036
Marion	Doyle Township	1.31	1.31
Marion	Grant Township	1.809	1.807
Marion	Grant Cemetery	1.142	1.141
Marion	Burns Cemetery	1.797	1.793
Marion	City of Goessel	51.119	51.119
Marion	Logan Township	0.384	0.384
Marion	Gard Cemetery	0.821	0.82
Marion	City of Florence	94	89.217
Marion	Menno Township (Fire Protection)	4.677	4.676
Marion	Summit Cemetery	2.537	2.514
Marion	Eastshore Improvement District No. 1	2.589	2.587
Marion	City of Lehigh	74.816	74.707
Marion	City of Durham	25.707	25.696
Marion	College Hill Cemetery*	1.704	1.703

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Marion	City of Lost Springs	20.992	20.989
Marion	City of Ramona	101.35	101.35
Marion	Marion County Improvement No. 3	11.395	11.395
Marshall	Marshall County	44.961	44.907
Marshall	Upper Black Vermillion JT Watershed No. 37*	1.498	1.49
Marshall	Watershed No. 70	4.835	4.83
Marshall	Fire District No. 3	3.054	3.053
Marshall	Fire District No. 9	1.804	1.802
Marshall	Fire District No. 5	4.181	4.144
Marshall	Richland Balderson Cemetery	0.272	0.272
Marshall	Horseshoe Creek Watershed District No. 110*	1.661	1.661
Marshall	Fire District No. 7	3.488	3.483
Marshall	Fire District No. 8	1.503	1.501
Marshall	Fire District No. 6	4.321	4.313
Marshall	Oketo Blue Valley Cemetery	0.437	0.431
Marshall	Oketo Township	9.664	9.512
Marshall	Prospect Hill Cemetery	2.305	2.305
Marshall	Rose Hill Cemetery	1.499	1.492
Marshall	Beattie Union Cemetery	1.262	1.256
Marshall	Balderson Township	8.086	8.081
Marshall	Fire District No. 1	1.825	1.793
Marshall	Richland Township	10.547	10.544
Marshall	Franklin Township	10.353	10.35
Marshall	Home City Cemetery	0.821	0.821
Marshall	Fire District No. 2	2.509	2.504
Marshall	Pecenka Cemetery	0.303	0.303
Marshall	Elm Creek Cemetery	0.143	0.143
Marshall	Marshall Center Cemetery	0.22	0.219
Marshall	Center Township	11.31	11.298
Marshall	St. Bridget Township	8.109	8.086
Marshall	Guittard Township	11.042	10.984
Marshall	Blue Rapids City Township	8.686	8.685
Marshall	Fairland Cemetery	0.389	0.389
Marshall	Vermillion Township (Including 3rd Class Cities)	0.167	0.166
Marshall	Afton Cemetery District	0.316	0.315
Marshall	Evergreen Cemetery	1.3	1.297
Marshall	Walnut Township	14.039	14.011
Marshall	Lincoln Township	12.829	12.829
Marshall	Morrison Cemetery	0.634	0.631
Marshall	Cottage Hill Township	17.84	17.823

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Marshall	Wells Township	15.163	15.141
Marshall	Harbough-Greenwood Cemetery	0.359	0.358
Marshall	Pleasant Hill Cemetery	0.299	0.299
Marshall	Cleveland Township	9.123	9.108
Marshall	Barrett Cemetery	0.65	0.649
Marshall	Edinborough Cemetery	0.666	0.666
Marshall	Mount Hope Cemetery	1.415	1.414
Marshall	Czech-Moravian Cemetery*	1.651	1.648
Marshall	City of Summerfield	42.371	42.33
McPherson	McPherson Township	16.052	15.891
McPherson	Fire District No. 5	4.184	4.184
McPherson	King City Township	12.162	12.028
McPherson	Fire District No. 3	5.256	5.255
McPherson	Fire District No. 9	8.645	8.631
McPherson	Fire District No. 7*	3.287	3.266
McPherson	Mound Township (Including 3rd Class Cities)	0.509	0.4
McPherson	Empire Cemetery	0.963	0.96
McPherson	Fire District No. 1	9.367	9.356
McPherson	Fire District No. 8*	5.449	5.421
McPherson	Marquette Recreation Commission	1.708	1.707
McPherson	New Gottland Township	15.064	15.03
McPherson	Groveland Township	13.787	13.596
McPherson	Turkey Creek Township	10.755	10.336
McPherson	Fire District No. 4	7.4	7.342
McPherson	Little Valley Township	15.668	15.626
McPherson	Smoky Hill Township	16.243	16.194
McPherson	Marquette Community Cemetery	1.351	1.351
McPherson	Marquette Community Library	2.821	2.821
McPherson	Fire District No. 10	4.469	4.459
McPherson	Meridian Township	15.593	15.567
McPherson	Spring Valley Township	16.244	16.213
McPherson	Fire District No. 6*	9.89	9.881
McPherson	Delmore Township	26.285	26.275
McPherson	Canton Township (Including 3rd Class Cities)	4.179	3.448
McPherson	Canton	48.546	48.544
McPherson	South Sharps Creek Township	18.974	18.888
McPherson	Marquette Township (Including 3rd Class Cities)	0.13	0.124
McPherson	Gypsum Creek Township	22.216	21.65
McPherson	Windom	71.621	65.593
McPherson	Castle Township (Including 3rd Class Cities)	0.078	0.076

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Meade	Meade County	59.462	57.408
Meade	Meade District Hospital	21.729	21.15
Meade	USD 226 Meade District Recreation Commission	1.607	1.607
Meade	Plains Community Library	2.323	2.321
Meade	Graceland Cemetery	0.676	0.649
Meade	West Plains Township	12.894	12.894
Meade	Fowler Community Hospital District	42.134	41.715
Meade	USD 225 Fowler Recreation Commission*	2.341	2.341
Meade	USD 225 Other Funds	37.232	35.904
Meade	Cimarron Township	9.788	9.788
Meade	City of Plains	58.434	58.265
Meade	Crooked Creek Township	7.159	7.159
Meade	Sand Creek Township	15.825	15.825
Miami	Miami County	34.767	34.767
Miami	Fire District No. 1	3.339	3.337
Miami	USD 368/Paola JT Recreation Commission	1.187	1.185
Miami	USD 368 - Other Funds*	28.236	27.986
Miami	USD 416 Louisburg Recreation Commission	0.823	0.823
Miami	Fire District No. 2	4.763	4.763
Miami	City of Louisburg	17.185	17.16
Miami	Marysville Township	0.456	0.454
Miami	Ten Mile Township	0.483	0.481
Miami	Valley Township	0.023	0.021
Miami	Paola Township	0.021	0.016
Miami	Stanton Township	0.273	0.268
Miami	Osawatomie Township	0.896	0.467
Miami	Miami Township	0.504	0.502
Miami	Sugar Creek Township (Including 3rd Class Cities)	0.836	0.836
Miami	Mound Cemetery No. 2	2.81	0.286
Miami	Mound Township	0.005	0.005
Miami	Osage Cemetery No. 4	1.238	1.171
Miami	Osage Township (Including 3rd Class Cities)	0.048	0.048
Miami	Rock Creek Cemetery No. 7	0.42	0.419
Miami	Hillsdale Street Lights & Sirens District	1.993	1.977
Miami	Bucyrus Street Lights & Sirens District	2.99	2.99
Mitchell	Mitchell County	88.562	88.561
Mitchell	City of Beloit	47.395	47.375
Mitchell	Solomon Rapids Fire District No. 3	2.696	2.626
Mitchell	Tipton Fire District No. 2	1.517	1.488
Mitchell	Beloit Township	13.292	13.291

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Mitchell	Prairie Grove Cemetery	1.828	1.827
Mitchell	Turkey Creek Township	9.712	9.692
Mitchell	Brown Creek-Fairview Cemetery	0.651	0.649
Mitchell	City of Glen Elder	36.949	36.949
Mitchell	Plum Creek Township	7.83	7.83
Mitchell	Glen Elder Township	12.149	12.149
Mitchell	Asherville Township	15.383	15.364
Mitchell	Solomon Rapids Township	13.903	13.902
Mitchell	City of Cawker City	41.813	41.813
Mitchell	Bloomfield Township	8.538	8.537
Mitchell	Green Mound Cemetery	1.417	1.417
Mitchell	Lulu Township	9.052	9.052
Mitchell	Round Springs Cemetery	1.676	1.675
Mitchell	Center Township	14.539	14.539
Mitchell	Asherville-Bogardus Cemetery	2.676	2.671
Mitchell	Hopewell Cemetery	0.887	0.887
Mitchell	Scottsville Cemetery	2.88	2.88
Mitchell	Pleasant View Cemetery	1.663	1.657
Mitchell	Custer Township	10.831	10.83
Mitchell	Logan Township	10.823	10.823
Mitchell	Eureka Township	6.733	6.733
Mitchell	Hayes Township	7.89	7.889
Mitchell	Cawker Township	10.218	10.218
Mitchell	Carr Creek Township	7.893	7.893
Mitchell	Blue Hill Township	12.905	12.904
Mitchell	City of Tipton	27.177	27.175
Mitchell	Rose Valley Cemetery	1.736	1.733
Mitchell	Round Springs Township	24.341	24.341
Mitchell	Honey Creek Cemetery	1.535	1.53
Mitchell	Salt Creek Cemetery	1.339	1.263
Mitchell	Salt Creek Township	11.023	11.023
Mitchell	West Asher Cemetery	3.663	3.662
Mitchell	Excelsior-Naomi Cemetery	2.744	2.744
Mitchell	High Prairie Cemetery	0.914	0.914
Mitchell	New Hope Cemetery	2.785	2.785
Mitchell	Elmira Cemetery	0.821	0.821
Mitchell	South Fairview Cemetery	1.994	1.994
Mitchell	Walnut Creek Cemetery	2.953	2.953
Mitchell	City of Hunter	35.25	35.153
Mitchell	City of Scottsville	7.044	7.044

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Mitchell	City of Simpson	68.687	68.686
Morris	Morris County	77.912	77.912
Morris	USD 417 Other Funds*	38.797	36.631
Morris	Township No. 2	0.005	0
Morris	Fire District No. 12	2.74	2.74
Morris	Fire District No. 6JT*	2.351	2.351
Morris	Fire District No. 9JT*	5.347	5.346
Morris	Fire District No. 8	4.849	4.843
Morris	White City Cemetery	1.141	1.14
Morris	Township No. 7	0.701	0.701
Morris	Dwight-Morris Cemetery*	1.215	1.215
Morris	Diamond Creek Watershed No. 61*	1.749	1.749
Morris	Delavan Cemetery	1.168	1.168
Morris	Fire District No. 7	3.379	3.08
Morris	Township No. 5 (Including 3rd Class Cities)	0.177	0.177
Morris	Dunlap Cemetery	0.793	0.793
Morris	Fire District No. 14	2.714	2.582
Morris	Wilsey Cemetery	2.191	2.191
Morris	Township No. 9 (Including 3rd Class Cities)	4.951	4.951
Morris	Fire District No. 13	7.646	7.646
Morris	Fire District No. 4	4.909	4.905
Morris	Township No. 8	2.443	2.442
Morris	Highland Township	2.382	2.381
Morris	Fire District No. 5	6.832	6.832
Morris	Four Mile Cemetery	1.574	1.57
Morris	Mitchell Valley Cemetery*	1.113	1.112
Morris	Parker-Highland Cemetery	1.814	1.814
Morris	Cedar Grove Cemetery	1.41	1.41
Morris	Clark Creek Cemetery	0.742	0.742
Morris	Fire District No. 11	3.07	3.07
Morris	Fire District No. 1	2.238	2.238
Morris	Burdick Cemetery	1.942	1.939
Morris	Fire District No. 10	2.263	2.263
Morris	Comiskey Cemetery*	2.516	2.516
Morris	Diamond Valley Cemetery	2.077	2.077
Morris	Highland Cemetery	2.678	2.678
Morris	Fire District No. 3	0.172	0.171
Morris	Vista Del Lago Improvement District	3.212	3.212
Morris	City of Parkerville	20.57	20.563
Morris	City of Latimer	7.83	7.829

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Morris	City of Dunlap	16.516	16.514
Morton	Morton County	153.025	138.339
Morton	USD 218 Elkhart Recreation Commission	5.701	4
Morton	Richfield Cemetery District	1.874	1.874
Morton	USD 217 Rolla Recreation Commission	7.257	5
Morton	USD 217 Other Funds	36.983	32.396
Morton	Elkhart Cemetery District	3.921	3.847
Morton	Richfield Township	3.279	3.279
Morton	City of Elkhart	65.984	63.117
Nemaha	Nemaha County	36.168	36.039
Nemaha	Nemaha-Brown Watershed No. 7*	2.967	2.965
Nemaha	City of Sabetha*	36.576	34.186
Nemaha	Richmond Township	5.388	5.385
Nemaha	Rural Fire District No. 4 (Bern)	4.238	4.228
Nemaha	Rural Fire District No. 6 (Centralia)	2.45	2.448
Nemaha	Marion Township	10.572	10.331
Nemaha	Rock Creek Township	13.206	13.2
Nemaha	Rural Fire District No. 2 (Corning)	2.029	2.025
Nemaha	Turkey Creek Watershed District No. 109*	1.027	1.027
Nemaha	Cemetery District No. 10 (Oneida)	0.484	0.484
Nemaha	Illinois Township (Including 3rd Class Cities)	7.721	7.719
Nemaha	Cemetery District No. 13 (Bern-Washington)	0.251	0.25
Nemaha	Rural Fire District No. 1 (Goff)	2.748	2.726
Nemaha	Gillman Township (Fire Protection)	2.529	2.529
Nemaha	Cemetery District No. 4 (Corning)	1.34	1.338
Nemaha	Berwick Township	11.493	11.483
Nemaha	Cemetery District No. 5 (Goff-Fairview)	1.336	1.324
Nemaha	Center Township	10.841	10.802
Nemaha	Illinois Township**	6.996	6.994
Nemaha	Adams Township	9.633	9.608
Nemaha	Rural Fire District No. 3 (Wetmore)	3.262	3.181
Nemaha	Washington Township	22.635	22.592
Nemaha	Nemaha Township	11.924	11.814
Nemaha	Harrison Township	14.566	14.46
Nemaha	Wetmore Township (Including 3rd Class Cities)	10.033	9.594
Nemaha	Center Township Fire Protection	1.554	1.553
Nemaha	Cemetery District No. 11 (Ford)	0.099	0.098
Nemaha	Cemetery District No. 16 (Wetmore)	2.145	2.066
Nemaha	Red Vermillion Township	11.873	11.824
Nemaha	Clear Creek Township	13.042	12.925

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Nemaha	Neuchatel Township	20.786	20.705
Nemaha	Granada Township	14.907	14.884
Nemaha	Wetmore Township**	8.404	8.016
Nemaha	Cemetery District No. 2 (Ontario)*	3.268	3.267
Nemaha	Cemetery District No. 12 (Granada)*	0.571	0.563
Nemaha	Cemetery District No. 15 (Capioma)	2.772	2.772
Nemaha	City of Bern	11.859	8.341
Nemaha	Cemetery District No. 6 (Woodlawn)	0.992	0.985
Nemaha	Cemetery District No. 8 (Illinois Creek)	1.729	1.728
Nemaha	Nemaha Township (Fire Protection)	6.394	6.393
Nemaha	City of Corning	30.787	30.778
Nemaha	Cemetery District No. 14 (Neuchatel)*	3.348	3.338
Nemaha	City of Wetmore	17.734	16.335
Nemaha	City of Goff	54.653	54.638
Nemaha	City of Oneida	23.517	23.517
Neosho	Neosho County	47.065	46.72
Neosho	Chanute	7.897	7.269
Neosho	USD 101 - Other Funds*	50.074	50.004
Neosho	Tioga Township	2.919	2.91
Neosho	St. Paul Cemetery District No. 19	1.741	1.739
Neosho	Canville Township**	3.635	3.619
Neosho	Mission Township (Including 3rd Class Cities)	9.438	9.427
Neosho	Turkey Creek Watershed Jt. Dist. No. 103*	3.8	3.573
Neosho	Zion Cemetery District No. 18	0.676	0.674
Neosho	Earlton Cemetery District No. 9	1.837	1.826
Neosho	Ladore Township (Including 3rd Class Cities)	1.171	1.168
Neosho	Chetopa Township**	1.466	1.466
Neosho	Thayer Cemetery District No. 11	2.247	2.246
Neosho	Centerville Township	1.866	1.857
Neosho	Swede Cemetery District No. 14	0.87	0.868
Neosho	South Center Cemetery District No. 8	2.402	2.401
Neosho	New Mt. Hope Cemetery District No. 5	4.261	4.26
Neosho	Lakeview Cemetery District No. 4	1.027	1.024
Neosho	Shiloh Township	1.671	1.671
Neosho	Osage-Pioneer-Greenwood Cemetery District No. 2	4.374	4.345
Neosho	Grant Township**	2.516	2.512
Neosho	Erie Township	4.401	4.401
Neosho	Big Creek Township	5.218	5.217
Neosho	Walnut Grove Township	1.831	1.829
Neosho	Bethel Cemetery District No. 3	1.223	1.221

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Neosho	Odense Cemetery District No. 12	1.594	1.593
Neosho	Lincoln Township	4.289	4.282
Neosho	Mt. Moriah Cemetery District No. 17*	2.007	2.004
Neosho	Union Valley Cemetery District No. 20	0.311	0.311
Neosho	South Mound Cemetery District No. 13	3.061	3.055
Neosho	Ladore Cemetery District No. 6	4.894	4.89
Neosho	Morehead Cemetery District No. 7	4.172	4.172
Neosho	Bethany Cemetery District No. 15	1.914	1.907
Neosho	Shaw Cemetery District No. 10	6.811	6.809
Neosho	Chetopa Township (Including 3rd Class Cities)	0.222	0.221
Neosho	Thayer	39.789	39.789
Neosho	Galesburg	41.422	41.422
Neosho	Leanna Cemetery District No. 1*	1.381	1.38
Neosho	Grant Township (Including 3rd Class Cities)	0.707	0.706
Neosho	Canville Township (Including 3rd Class Cities)	0.531	0.527
Neosho	Earlton	4.308	4.307
Ness	Walnut Creek Extension District No. 2*	2.249	2.247
Ness	Ness County	56.081	56.081
Ness	USD 303 Ness City Recreation Commission	2.62	1.906
Ness	USD 106 Recreation Commission	0.922	0.922
Ness	USD 106 Other Funds*	20.83	20.83
Ness	Fire District No. 1	3.721	3.72
Ness	Center Township (Including 3rd Class Cities)	1.073	1.071
Ness	Ohio Township (Including 3rd Class Cities)	2.187	2.184
Ness	Fire District No. 3	4.464	4.459
Ness	City of Ness City	51.435	51.375
Ness	Nevada Township (Including 3rd Class Cities)	1.692	1.692
Ness	Highpoint Township	0.373	0.373
Ness	Bazine Township (Including 3rd Class Cities)	0.663	0.661
Ness	Nevada Township**	1.374	1.374
Ness	Johnson Township	0.271	0.271
Ness	Franklin Township	0.513	0.513
Ness	Eden Township	2.428	2.427
Ness	Waring Township (Including 3rd Class Cities)	6.303	5.677
Ness	City of Ransom	94.659	94.642
Ness	City of Utica	112.146	112.13
Ness	City of Brownell	25.021	25.02
Norton	Northwest Kansas Regional Library System*	1.403	1.381
Norton	USD 211 - Other Funds*	37.972	35.663
Norton	USD 211 Norton Recreation Commission	2.91	2.909

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Norton	Norton Rural Fire District No. 2	3.331	3.33
Norton	USD 212 - Other Funds*	40.633	39.011
Norton	Alemena Rural Fire District No. 1	5.871	5.864
Norton	Almena Cemetery District	2.833	2.829
Norton	Solomon Rural Fire District Valley No. 3	5.332	5.331
Norton	Edmond Cemetery District	0.84	0.804
Norton	West Union Cemetery District	1.037	1.036
Norton	Clayton Cemetery District	1.331	1.331
Norton	Gettis Cemetery District	1.216	1.216
Norton	City of Almena	57.078	52.67
Norton	City of Lenora	86.644	86.644
Norton	City of Edmond	46.67	46.671
Norton	City of Clayton*	16.559	16.526
Osbourne	Osborne Rural Fire District No. 1*	2.861	2.86
Osbourne	Osborne Rural Fire District No. 3	3.895	3.895
Osbourne	Osborne Rural Fire District No. 4*	2.018	2.013
Osbourne	Osborne Rural Fire District No. 2	5.023	5.023
Osbourne	Sumner Cemetery District	1.091	1.09
Osbourne	Penn Township	11.527	11.521
Osbourne	Tilden Township	6.026	5.518
Osbourne	Round Mound Township	17.471	16.871
Osbourne	Grant Cemetery District	0.364	0.363
Osbourne	Grant Township	10.4	10.399
Osbourne	Fairview Cemetery District	1.356	1.259
Osbourne	Kill Creek Cemetery District	1.551	0.526
Osbourne	Bloom Township	14.965	14.582
Osbourne	Mt. Ayr Cemetery District	0.473	0.473
Osbourne	Delhi Township	6.91	6.433
Osbourne	Jackson Township	10.482	10.478
Osbourne	Valley Township	5.821	5.82
Osbourne	Natoma Township	11.732	7.408
Osbourne	Vincent Cemetery District	2.081	2.081
Osbourne	Corinth Township	15.8	15.029
Osbourne	Corinth Cemetery District	0.794	0.794
Osbourne	Cheyenne Cemetery District	0.7	0.7
Osbourne	Covert Cemetery District	1.471	1.391
Osbourne	Victor Cemetery District	1.048	1.011
Osbourne	Victor Township	24.085	24.081
Osbourne	Grand Center Cemetery District	1.61	0.742
Osbourne	Hawkeye Township	20.749	20.749

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Osbourne	Butler-Hawkeye Cemetery District	0.667	0.667
Osbourne	Lawrence Township	19.493	19.384
Osbourne	Hancock Cemetery District	2.514	1.95
Osbourne	Independence Cemetery District	1.633	1.516
Osbourne	Independence Township	17.334	17.333
Osbourne	Hancock Township	30.165	29.954
Osbourne	Liberty Township	11.546	11.543
Osbourne	Winfield Township	13.048	13.046
Osbourne	Bethany Cemetery District	1.281	1.281
Osbourne	Covert Township	40.089	40.088
Osbourne	City of Alton	62.179	62.179
Osbourne	City of Portis	37.76	37.758
Osbourne	Lawrence Cemetery District	3.144	2.829
Osbourne	Sumner Township	14.71	14.709
Ottawa	USD 239 - Bond and Interest*	10.996	9.955
Ottawa	Highland Cemetery District No. 9	3.172	3.057
Ottawa	Bennington Cemetery District No. 5	0.468	0.452
Ottawa	Franklin Cemetery District No. 10	0.256	0.256
Ottawa	Tescott Fire District No. 6	2.571	2.564
Ottawa	Minneapolis Recreation Commission	3.08	3.08
Ottawa	Bennington Township (Including 3rd Class Cities)	0.276	0.263
Ottawa	Henry Township	0.626	0.626
Ottawa	Concord Township	3.94	3.923
Ottawa	City of Bennington	29.929	27.92
Ottawa	Richland Township	5.191	5.06
Ottawa	Fairview-Ada Cemetery District No. 7	20.828	1.894
Ottawa	Fairview-Sherman Cemetery District No. 11	4.648	1.894
Ottawa	City of Delphos	62.031	60.095
Ottawa	City of Tescott	34.468	31.108
Ottawa	City of Culver	36.777	35.139
Ottawa	Ada Street Lights District	20.828	20.72
Pawnee	Pawnee County	75.824	74.54
Pawnee	USD 495 Larned Recreation Commission*	5.652	5.652
Pawnee	Pleasant Valley Cemetery District No. 3	1.429	1.366
Pawnee	Larned Township	27.559	27.541
Pawnee	Pleasant Grove Township	14.106	13.06
Pawnee	Point View Cemetery District No. 4*	1.516	0.679
Pawnee	Grant Township (Including 3rd Class Cities)	15.627	15.627
Pawnee	Browns Grove Township (Including 3rd Class Cities)	18.988	18.909
Pawnee	Grant Township**	13.525	13.525

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Pawnee	Santa Fe Township	11.743	11.715
Pawnee	Pleasant Valley Township	25.109	23.665
Pawnee	Pleasant Ridge Township	21.72	21.72
Pawnee	Ash Valley Cemetery District No. 7	2.303	2.11
Pawnee	Logan Township	22.882	22.882
Pawnee	River Township	28.886	28.886
Pawnee	Browns Grove Township**	17.021	16.946
Pawnee	Pawnee Township	19.239	19.239
Pawnee	Walnut Township	26.046	26.018
Pawnee	Orange Township (Including 3rd Class Cities)	26.47	26.465
Pawnee	Orange Township**	22.876	22.871
Pawnee	Keysville Township	24.591	24.55
Pawnee	Lincoln Township	18.363	18.269
Pawnee	Sawmill Township	25.359	25.359
Pawnee	Morton Township	26.153	25.972
Pawnee	Ash Valley Township	32.592	30.175
Pawnee	Garfield Township**	66.57	66.54
Phillips	Phillipsburg Township	0.043	0.043
Phillips	Fire District No. 2	5.297	5.289
Phillips	Fire District No. 3A	4.359	4.355
Phillips	Long Island Cemetery	1.352	1.352
Phillips	Long Island Township	0.594	0.592
Phillips	Fire District No. 3B	5.776	5.774
Phillips	Granite Township	1.02	1.02
Phillips	Solomon Township	1.248	1.24
Phillips	Towanda Township	0.585	0.584
Phillips	Kirwin Cemetery District	1.251	1.25
Phillips	Plum Township	0.165	0.165
Phillips	Mound Township	0.897	0.822
Phillips	Kirwin Township	1.737	1.735
Phillips	Freedom Township	0.807	0.806
Phillips	Logan Township	0.319	0.319
Phillips	Walnut Township	2.896	2.896
Phillips	Deer Creek Township	1.469	1.469
Phillips	Belmont Township	1.962	1.957
Phillips	Rushville Township	0.661	0.661
Phillips	Greenwood Township	2.016	2.016
Phillips	Valley Township	1.94	1.94
Phillips	Sumner Township	0.62	0.62
Phillips	Bow Creek Township	5.318	5.317

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Phillips	Glenwood Township	1.865	1.865
Phillips	USD 110 West Smith County Recreation Commission	1.805	1.785
Phillips	Speed	16.666	16.666
Pottawatomie	Pottawatomie County	29.227	26.234
Pottawatomie	Consolidated Fire District No. 1	3.339	2.748
Pottawatomie	USD 321 Other Fund*	16.348	16.207
Pottawatomie	Community Hospital District JT No. 1*	7.926	7.925
Pottawatomie	Emmett Township**	0.086	0.086
Pottawatomie	Fire District No. 5	4.249	3.891
Pottawatomie	Cross Creek Watershed District No. 42*	1.077	1.076
Pottawatomie	St. George Township**	0.288	0.288
Pottawatomie	St. Marys Township (Including 3rd class cities	0.451	0.451
Pottawatomie	Louisville Cemetery District	0.357	0.357
Pottawatomie	Louisville Township**	2.738	2.735
Pottawatomie	St. Marys Township **	0.451	0.451
Pottawatomie	Belvue Township**	1.195	1.195
Pottawatomie	St. George Township (including 3rd class cities)	0.288	0.288
Pottawatomie	Belvue Drainage District	1.756	1.756
Pottawatomie	Mill Creek Township**	0.359	0.359
Pottawatomie	Shannon Township	2.58	2.577
Pottawatomie	Union Township	3.128	3.126
Pottawatomie	City of Onaga	49.481	49.477
Pottawatomie	Mill Creek Township(Including 3rd class cities	0.359	0.359
Pottawatomie	Rock Creek Township (including 3rd class cities)	0.201	0.197
Pottawatomie	Belvue Township (Including 3rd class cities)	1.195	1.195
Pottawatomie	Lone Tree Township**	0.405	0.403
Pottawatomie	Vienna Township	0.954	0.954
Pottawatomie	Clear Creek Township	2.755	2.742
Pottawatomie	Havensville Cemetery District	1.967	1.964
Pottawatomie	Rock Creek Drainage District	2.034	1.982
Pottawatomie	Sherman Township	3.657	3.657
Pottawatomie	Pottwatomie Township (including 3rd class cities)	0.175	0.174
Pottawatomie	City of Olsburg	22.636	22.57
Pottawatomie	Emmett Township (Including 3rd class cities)	0.086	0.086
Pottawatomie	City of Havensville	26.294	26.294
Pottawatomie	Lone Tree Township(Including 3rd class city)	0.405	0.403
Pratt	Township No. 6	1.048	1.033
Pratt	Township No. 9	0.684	0.642
Pratt	Pleasant Valley Cemetery	0.202	0.201
Pratt	Sunset Cemetery	0.427	0.4

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Pratt	Township No. 11	1.461	1.296
Pratt	Township No. 8**	4.62	4.61
Pratt	Township No. 7**	2.652	1.98
Pratt	Carmi Cemetery	1.466	1.46
Pratt	City of Sawyer	9.259	9.259
Pratt	City of Cullison	12.001	12
Pratt	City of Preston	85.62	85.621
Reno	City of Hutchinson	43.942	40.395
Reno	USD 308 Capital Outlay	7.396	6.238
Reno	USD 309 Capital Outlay*	8	7.991
Reno	Reno Township (Including 3rd Class Cities)	0.432	0.431
Reno	Clay Township	6.28	6.276
Reno	Reno Township**	9.183	9.183
Reno	Little River Township (Including 3rd Class Cities)	1.262	1.237
Reno	Grant Township (Including 3rd Class Cities)	1.249	1.247
Reno	Haven Township**	13.892	11.678
Reno	Grant Township**	13.302	13.287
Reno	Little River Township**	8.941	8.91
Reno	Yoder Township	21.927	21.925
Reno	Buhler Recreation Commission	1.603	1.388
Reno	City of Buhler	40.817	39.398
Reno	Albion Township (Including 3rd Class Cities)	5.681	5.679
Reno	Arlington Township (Including 3rd Class Cities)	2.771	2.77
Reno	City of The Highlands	15.094	14.889
Reno	Langdon Township (Including 3rd Class Cities)	1.539	1.536
Reno	Langdon Township**	18.236	18.208
Reno	Westminster Township (Including 3rd Class Cities)	3.841	3.839
Reno	Nickerson Recreation Commission	0.949	0.949
Reno	Miami Township (Including 3rd Class Cities)	11.205	10.491
Reno	Grove Township	19.168	18.853
Reno	Arlington Township**	17.555	17.551
Reno	Pleva Township (Including 3rd Class Cities)	7.858	7.767
Reno	Albion Township**	13.581	13.58
Reno	Roscoe Township	27.668	27.666
Reno	Sylvia Township (Including 3rd Class Cities)	4.18	4.179
Reno	Loda Township	24.494	24.493
Reno	Sylvia Township**	33.202	33.201
Reno	Enterprise Township	23.996	23.993
Reno	Huntsville Township	44.267	39.998
Reno	Cow Creek Drainage District No. 2	2.853	2.843

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Reno	Yoder Township Drainage District	3.803	3.803
Reno	City of Turon	120.719	120.718
Reno	City of Abbyville	16.201	16.2
Reno	Sylvia Recreation Commission	0.981	0.885
Reno	City of Plevna	57.578	57.447
Republic	Munden-Narka Rural Fire District No. 3	2.271	2.266
Republic	Belleville Rural Fire District No. 7	1.458	1.458
Republic	Courtland Rural Fire District No. 12	2.169	2.168
Republic	Courtland Township	0.072	0.071
Republic	Riverview Cemetery District No. 17	2.699	2.698
Republic	Courtland Cemetery District No. 25	0.8	0.799
Republic	Cuba Rural Fire District No. 4	1.467	1.466
Republic	Scandia Township	0.255	0.254
Republic	Scandia Rural Fire District No. 10	3.335	3.334
Republic	Norway Rural Fire District No. 11	4.026	4.025
Republic	Agenda Rural Fire District No. 5	1.687	1.687
Republic	Fire District No. 1	7.843	7.842
Republic	National Bohemian Cemetery District No. 13	2.001	2
Republic	Liberty Township	0.19	0.189
Republic	Chester Rural Fire District No. 8	2.304	2.304
Republic	Hawks Cemetery District No. 10	1.062	1.062
Republic	Talmo-Wayne Rural Fire District No. 6	4.231	4.231
Republic	Albion Township	0.139	0.138
Republic	Republic Rural Fire District No. 9	3.132	3.132
Republic	Ida Cemetery District No. 4	2.017	2.007
Republic	New Tabor Cemetery District No. 11	1.865	1.858
Republic	Zion Cemetery District No. 1	1.215	1.204
Republic	Liberty Cemetery District No. 2	0.544	0.543
Republic	Popular Grove Cemetery District No. 18	2.613	2.609
Republic	Albion Cemetery District No. 3	1.309	1.308
Republic	Pleasant View Cemetery District No. 28	1.014	1.014
Republic	Agenda Cemetery District No. 8	1.86	1.859
Republic	Rose Creek Cemetery District No. 19	1.112	1.111
Republic	Lake Cemetery District No. 7	1.887	1.886
Republic	Fire District No. 2	5.403	5.401
Republic	Pleasant Ridge Cemetery District No. 16	1.923	1.922
Republic	Mill Creek Cemetery District No. 6	1.004	1.003
Republic	Union Valley Cemetery District No. 12	1.837	1.836
Republic	Willoughby Cemetery District No. 9	0.88	0.879
Republic	City of Courtland	62.845	62.842

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Republic	Swedish American Cemetery District No. 15	2.527	2.527
Republic	Pleasant Hill Cemetery District No. 24	2.919	2.917
Republic	Mt. Pleasant Cemetery District No. 26	0.894	0.894
Republic	National Cemetery District No. 5	2.392	2.39
Republic	Valley Cemetery District No. 20	1.784	1.784
Republic	Prairie Rose Cemetery District No. 14	2.001	2
Republic	City of Scandia	84.161	84.161
Republic	White Rock Cemetery District No. 23	0.608	0.607
Republic	Norway Cemetery District No. 21	1.736	1.735
Republic	Grace Hill Cemetery District No. 22	1.89	1.889
Republic	Hubbell Cemetery District No. 29	4.498	4.497
Republic	City of Cuba	40.156	40.154
Republic	School Creek Drainage District No. 1	3.043	3.042
Republic	City of Republic	109.377	107.56
Republic	City of Narka	43.911	43.909
Republic	City of Agenda	20.399	20.398
Riley	North Central Kansas Libraries System*	1.237	1.237
Riley	Riley County	38.263	38.055
Riley	Manhattan Township	5.488	5.486
Riley	Ogden Township (Including 3rd Class Cities)	1.043	0.656
Riley	EF & G Cemetery District	0.501	0.501
Riley	Madison Township (Including 3rd Class Cities)	0.61	0.61
Riley	Riley Cemetery District	2.069	2.069
Riley	Ogden Township**	1.935	1.934
Riley	Sherman Township	8.512	8.509
Riley	Zeandale Township	7.494	7.473
Riley	Fancy Creek Randolph Cemetery District	1.725	1.719
Riley	Walsburg Cemetery District	0.825	0.825
Riley	Jackson Township (Including 3rd Class Cities)	1.897	1.891
Riley	Ashland Township	5.439	5.439
Riley	Swede Creek Township	13.85	13.826
Riley	University Park Water & Sewer District	3.806	3.55
Riley	Lasita-Pleasant Hill Cemetery District	0.709	0.709
Riley	Center Township	15.59	15.51
Riley	Bala Cemetery District*	1.386	1.373
Riley	Valleywood Combined Operations District	11.987	11.987
Riley	May Day Cemetery District	2.304	2.304
Riley	Terra Heights Sewer District	3.014	3.014
Riley	City of Randolph	11.734	11.724
Riley	Swede Creek Cemetery District*	0.928	0.926

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Riley	Carson Sewer District	2.765	2.765
Riley	Rose Hill Cemetery District	1.308	1.308
Riley	Bellegard Cemetery District*	2.907	2.907
Rooks	Phillips-Rooks Extension District No. 5	2.266	2.266
Rooks	Rooks County	63.815	63.423
Rooks	Rooks County Health Center District	7.903	7.903
Rooks	USD 271 Other Funds*	31.358	29.177
Rooks	Township No. 11 (including 3rd class cities)	5.246	3.397
Rooks	Township No. 7 (including 3rd class citites)	11.199	11.199
Rooks	USD 269 Palco/Damar/Zurich Recreation Commission	1.02	1.002
Rooks	Township No. 12	4.484	4.484
Rooks	Cemetery District No. 2	0.547	0.547
Rooks	Township No. 10 (including 3rd class cities)	5.76	0.574
Rooks	Township No. 5	0.612	0.608
Rooks	Cemetery District No. 18	0.227	0.227
Rooks	Township No. 8 (including 3rd class cities)	6.388	3.172
Rooks	Township No. 9	1.768	1.206
Rooks	Cemetery District No. 16	0.265	0.265
Rooks	Cemetery District No. 17	1.113	1.113
Rooks	Cemetery District No. 8	1.089	1.087
Rooks	Cemetery District No. 15	0.361	0.36
Rooks	Cemetery District No. 14	0.82	0.817
Rooks	Cemetery District No. 19	2.234	2.219
Rooks	Richland Fire District	4.025	4.025
Rooks	Cemetery District No. 6	3.456	3.221
Rooks	Cemetery District No. 12	1.091	1.079
Rooks	Cemetery District No. 13	0.486	0.484
Rooks	City of Damar	45.965	45.874
Rooks	Cemetery District No. 7	2.243	2.242
Rooks	City of Zurich	46.697	46.516
Rooks	City of Woodston	88.475	88.475
Rooks	Township No. 3 (including 3rd class citites)	8.17	0.884
Rooks	Township No. 4 (including 3rd class cities)	1.366	1.037
Rooks	Township No. 2 (including 3rd class cities)	1.111	1.108
Rush	Wet Walnut Creek Watershed District No. 58*	3.506	3.251
Rush	City of La Crosse	46.422	46.42
Rush	Fire District No. 5	4.909	4.839
Rush	Hampton-Fairview Township (including 3rd class cities)	3.156	3.155
Rush	Pioneer Township (including 3rd class citites)	3.163	3.163
Rush	Illinois Township	2.178	2.17

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Rush	Alexander-Belle Prairie Township(including 3rd class cit	2.028	2.028
Rush	Center Township (including 3rd class cities)	8.923	8.909
Rush	Lone Star Township (including 3rd class cities)	4.431	4.427
Rush	Pleasantdale Township	2.451	2.45
Rush	Garfield Township	4.278	4.276
Rush	Big Timber Township (including 3rd class cities)	5.467	5.435
Rush	City of Rush Center	26.07	25.97
Rush	City of McCracken	53.938	53.937
Rush	City of Alexander	19.341	19.341
Rush	City of Timken	21.389	21.389
Russell	USD 407 All Other Funds*	26.489	25.926
Russell	Waldo-Paradise Fire District No. 3*	5.1	4.225
Russell	Russell County Fire District No. 5	7.34	7.333
Russell	Gorham Fire District No. 1*	9.617	4.078
Russell	Paradise Township (Including 3rd Class Cities)	0.94	0.939
Russell	Paradise Township**	11.058	11.057
Russell	Dorrance Fire District No. 4	11.801	7.212
Russell	Center Township (Including 3rd Class Cities)	3.965	3.858
Russell	Big Creek Township (Including 3rd Class Cities)	2.056	1.621
Russell	Center Township**	26.868	25.985
Russell	Lucas Fire District No. 2*	8.743	8.65
Russell	Grant Township	29.202	29.039
Russell	Big Creek Township**	22.079	20.965
Russell	Mt. Herman Cemetery District No. 3*	1.319	1.318
Russell	Fairport Cemetery District No. 4*	0.921	0.92
Russell	Russell Township	26.545	26.545
Russell	Fairfield Township	30.739	30.702
Russell	Bunker Hill Cemetery District No. 1	2.982	2.982
Russell	Winterset Township	19.04	19.04
Russell	City of Gorham	34.856	34.856
Russell	Fairview Township**	25.325	25.324
Russell	City of Dorrance	45.992	45.991
Russell	City of Bunker Hill	49.338	49.337
Russell	City of Paradise	45.752	45.754
Saline	Salina Airport Authority	6.154	5.79
Saline	City of Salina	29.445	29.417
Saline	Rural Fire District No. 5*	5.492	5.231
Saline	Assaria Fire District No. 2*	6.122	6.102
Saline	Gypsum Valley Fire District No. 1*	4.057	3.945
Saline	Smolan Township (Including 3rd Class City)	0.023	0.011

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Saline	Elm Creek Township	0.235	0.232
Saline	Walnut Township	0.508	0.507
Saline	Smoky View Township (Including 3rd Class City)	0.003	0.001
Saline	Eureka Township (Including 3rd Class City)	0.281	0.184
Saline	Gypsum Cemetery District No. 1	0.93	0.75
Saline	Ohio Township	0.192	0.179
Saline	Spring Creek Township (Including 3rd Class City)	0.481	0.446
Saline	Pleasant Valley Township	0.042	0.039
Saline	Falun Township	1.002	0.831
Saline	Gypsum Township	0.256	0.219
Saline	Liberty Township	0.03	0.03
Saline	City of Assaria	51.187	50.937
Saline	City of Gypsum	44.078	43.983
Saline	Rose Hill-Bridgeport Cemetery District No. 3	3.14	2.462
Saline	Glendale Township	0.565	0.53
Saline	Gypsum Valley Cemetery District No. 2	1.191	1.063
Saline	City of Smolan	11.269	11.088
Scott	USD 466 Other Funds*	42.712	42.692
Scott	Scott County	63.804	63.769
Scott	Scott County Rural Fire District	1.61	1.609
Scott	City of Scott City	60.572	60.408
Scott	Valley Township	0.262	0.262
Scott	Lake Township	0.291	0.262
Scott	Isbel Township	0.577	0.576
Sedgwick	USD 262 Capital Outlay*	6.111	5.605
Sedgwick	USD 263 Capital Outlay*	8.917	7.997
Sedgwick	USD 263 Mulvane Recreation Commission*	6.123	6.006
Sedgwick	Park Township (Including 3rd Class Cities)	0.138	0.133
Sedgwick	Minneha Township (Including 3rd Class Cities)	1.656	1.655
Sedgwick	City of Mulvane*	71.795	57.274
Sedgwick	Waco Cemetery District	0.205	0.205
Sedgwick	Union Township (Including 3rd Class Cities)	0.274	0.272
Sedgwick	Minneha Township**	15.764	15.756
Sedgwick	Clearwater Cemetery District	2.637	2.635
Sedgwick	USD 268 Cheney Recreation Commission	4.103	4.099
Sedgwick	Union Township**	5.365	5.359
Sedgwick	Attica Township	5.965	5.951
Sedgwick	Crestview Country Club Improvement District	1.241	1.211
Sedgwick	Sherman Township (Including 3rd Class Cities)	0.22	0.218
Sedgwick	Garden Plain Township (Including 3rd Class Cities)	0.531	0.53

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Sedgwick	Illinois Township	6.868	6.862
Sedgwick	Grant Township (Including 3rd Class Cities)	1.007	1.007
Sedgwick	Rockford Township	9.751	9.74
Sedgwick	City of Clearwater	58.887	58.516
Sedgwick	Garden Plain Township**	7.346	7.325
Sedgwick	Kechi Township**	4.089	4.088
Sedgwick	Valley Center Township (Including 3rd Class Cities)	0.839	0.835
Sedgwick	Park Township**	7.633	7.616
Sedgwick	City of Eastborough	56.93	55.878
Sedgwick	Spring Creek JT Watershed District No 16*	1.885	1.879
Sedgwick	Grand River Township (Including 3rd Class Cities)	0.695	0.691
Sedgwick	Grand River Township**	15.658	15.616
Sedgwick	Eagle Township (Including 3rd Class Cities)	2.342	2.326
Sedgwick	Eagle Township**	9.388	9.364
Sedgwick	Oaklawn Improvement District	21.038	20.999
Sedgwick	Viola Township (Including 3rd Class Cities)	2.109	2.076
Sedgwick	Sedgwick Valley Drainage District*	1.345	1.345
Sedgwick	Viola Township**	10.013	9.973
Sedgwick	Greeley Township**	11.402	10.764
Sedgwick	Sunswept Highland	1.565	1.56
Sedgwick	Erie Township	15.949	15.949
Sedgwick	Springdale Country Club	4.785	4.781
Sedgwick	Sunview Improvement District	4.858	4.195
Seward	Wild West Extension District No. 18*	1.323	1.323
Seward	Seward County	43.414	43.414
Seward	USD 480 All Other Funds	43.091	40
Seward	City of Liberal	50.367	50.367
Seward	Rural Fire District	7.96	7.96
Seward	USD 483 Kismet Plains Recreation Commission	1.472	1.472
Seward	Fargo Township	0.039	0.038
Seward	Kismet Cemetery District	1.83	1.83
Seward	Banner Cemetery District	2.568	2.565
Seward	City of Kismet	42.658	42.593
Sheriden	Sheridan County	72.261	72.261
Sheriden	Rural Fire District No. 1	4.402	4.402
Sheriden	City of Hoxie	57.791	57.791
Sheriden	Selden Cemetery District	0.853	0.845
Sheriden	Solomon Township	2.622	2.622
Sheriden	Bowcreek Township	0.463	0.463
Sheriden	Valley Township	0.358	0.358

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Smith	Smith County	100.497	99.649
Smith	USD 237 Other Funds	21.427	20.77
Smith	Rural Fire District No. 1	4.228	4.177
Smith	Cedar Township**	0.604	0.596
Smith	Cedar Township (including 3rd class cities)	0.604	0.596
Smith	Cemetery District No. 1 (Gaylord)	2.298	2.282
Smith	Lane Township**	1.984	1.984
Smith	Lane Township (Including 3rd class cities)	1.984	1.984
Smith	Oak	7.26	2.805
Smith	Harvey Township**	0.778	0.773
Smith	Harvey Township (Including 3rd class cities)	0.778	0.773
Smith	Blaine Township	1.831	1.823
Smith	Houston Township**	0.788	0.785
Smith	Houston Township (including 3rd class cities)	0.788	0.785
Smith	Cemetery District No. 5 (Crystal Plains)	1.626	1.607
Smith	Pleasant Township	2.187	2.153
Smith	Cemetery District No. 2 (Cedar)	1.429	1.427
Smith	Martin Township	1.79	1.789
Smith	Valley Township	1.535	1.528
Smith	Banner Township	2.263	2.229
Smith	Harlan Township	2.023	2.004
Smith	Crystal Plains Township	2.941	2.902
Smith	Cemetery District No. 4 (Dor)	1.439	1.439
Smith	Logan Township	3.144	3.134
Smith	White Rock Township	2.9	2.864
Smith	Beaver Township	4.985	3.313
Smith	Cora Township	7.005	6.966
Smith	Lincoln Township	1.183	1.17
Smith	Dor Township	0.454	0.454
Smith	Webster Township	4.75	4.731
Smith	Garfield Township	1.921	1.921
Smith	Cemetery District No. 3 (Custer)	1.578	1.566
Smith	Washington Township	2.381	2.381
Smith	Cemetery District No. 7 (NW Fairview)	0.472	0.333
Smith	Pawnee Township	3.831	3.78
Smith	German Township	1.844	1.829
Smith	Athol	50.724	50.723
Smith	Gaylord	38.756	38.193
Smith	Cedar	16.992	16.992
Stafford	Stafford County	62.7	62.703

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Stafford	Stafford County Hosptial District	4.738	4.7
Stafford	USD 351 Macksville Recreation Commission	1.052	1
Stafford	USD 351 All Other*	26.286	26.285
Stafford	USD 350 St. John Recreation Commission	3.793	3.706
Stafford	Fairview Cemetery District No. 13	1.731	1.718
Stafford	USD 349 Stafford Recreation Commission	5.124	4.989
Stafford	Stafford Cemetery District No. 1	2.986	2.963
Stafford	Farmington Cemetery District No. 11*	3.806	3.798
Stafford	Eden Valley Cemetery District No. 7	0.775	0.768
Stafford	Ohio Township	28.885	28.64
Stafford	Peace Church Cemetery District No. 8	0.586	0.586
Stafford	St. John Township (Including 3rd Class Cities)	0.423	0.419
Stafford	Byron Township	17.613	17.613
Stafford	City of Stafford	64.684	64.459
Stafford	Rose Valley Township	20.188	20.117
Stafford	Douglas Township**	17.231	17.196
Stafford	South Seward Township	21.938	21.143
Stafford	St. Francis Xavier Cemetery District No. 14	1.254	1.206
Stafford	Richland Township	18.087	17.821
Stafford	Peace Creek Cemetery District No. 2*	3.011	3.007
Stafford	Stafford Township**	21.079	19.087
Stafford	Hayes Township	23.249	23.216
Stafford	Trinity Cemetery District No. 9	1.102	1.095
Stafford	Neelands Cemetery District No. 5	1.03	1.015
Stafford	Pleasant Ridge Cemetery District No. 6	0.893	0.89
Stafford	Lincoln Township**	15.323	15.286
Stafford	York Township	12.738	12.546
Stafford	Cleveland Township	20.933	20.861
Stafford	Putnam Township	24.874	24.874
Stafford	West Cooper Township	21.204	21.063
Stafford	Albano Township	31.521	31.347
Stafford	City of Macksville	80.665	78.767
Stafford	Farmington Township (Including 3rd Class Cities)	5.905	5.905
Stafford	Union Township	16.185	16.025
Stafford	East Cooper Township	37.048	36.948
Stafford	Clear Creek Township	27.394	27.004
Stafford	Neola Cemetery District No. 4	2.138	2.086
Stafford	Feldhut Cemetery District No. 10	2.105	2.086
Stafford	North Seward Township (Including 3rd Class Cities)	1.932	1.91
Stafford	City of Seward	14.183	14.099

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Stafford	Fairview Township	37.76	37.725
Stafford	City of Radium	12.97	12.878
Stafford	Douglas Township (Including 3rd Class Cities)	1.298	1.294
Stafford	Lincoln Township (Including 3rd Class Cities)	4.393	4.381
Stanton	USD 452 Stanton County Recreation Commission*	4.773	4.5
Stanton	USD 452 All Other*	26.736	26.652
Stanton	Stanton County	178.223	167.483
Stanton	Stanton County Cemetery District	1.872	1.867
Stanton	City of Johnson City	30.919	30.875
Stanton	City of Manter	110.498	110.056
Stevens	Stevens County	117.861	80.32
Stevens	Moscow Cemetery District	3.884	3.877
Stevens	City of Moscow	77.638	76.691
Stevens	USD 210 Hugoton Recreation Commission	9.487	8.985
Stevens	USD 209 Moscow Recreation Commission*	4.703	2.996
Thomas	Colby Cemetery District	1.627	0.759
Thomas	Rural Fire District No. 3	3.475	3.467
Thomas	USD 314 All Other*	31.424	28.26
Thomas	Brewster Recreation Commission*	1.091	1.091
Thomas	Rural Fire District No. 4*	2.073	2.068
Thomas	Rexford Cemetery District*	0.683	0.68
Thomas	Smith Township (Including 3rd Class Cities)	0.649	0.648
Thomas	Rural Fire District No. 5	4.274	3.811
Thomas	Smith Township**	6.988	6.986
Thomas	Rovohl Township	22.561	22.319
Thomas	West Hale Township (Including 3rd Class Cities)	1.429	1.426
Thomas	Kingery Township	16.911	16.897
Thomas	Barrett Township	12.82	12.786
Thomas	Gem Cemetery District	0.674	0.673
Thomas	East Hale Township	19.433	19.4
Thomas	West Hale Township**	12.155	11.119
Thomas	Fairview Cemetery District*	3.226	3.208
Thomas	Menlo Township (Including 3rd Class Cities)	3.892	3.892
Thomas	Wendell Township	29.357	28.72
Thomas	Menlo Township**	22.471	22.471
Thomas	Lacey Township**	12.212	12.162
Thomas	City of Brewster	49.138	48.971
Thomas	City of Gem	12.794	12.746
Trego	Ogallah Township	0.104	0.104
Wabaunsee	Ambulance District No. 2	4.743	4.743

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Wabaunsee	Mill Creek Watershed District No. 85*	0.643	0.643
Wabaunsee	Fire District No. 5	5.409	5.397
Wabaunsee	Fire District No. 6	5.043	5.043
Wabaunsee	Alma Township (Including 3rd Class Cities)	0.529	0.529
Wabaunsee	Newbury Township (Including 3rd Class Cities)	0.732	0.732
Wabaunsee	Fire District No. 2*	1.793	1.586
Wabaunsee	Fire District No. 8	4.562	4.552
Wabaunsee	Cemetery District No. 5 - Eskridge	1.01	1
Wabaunsee	Alma Township**	10.432	10.432
Wabaunsee	Fire District No. 3	8.583	8.581
Wabaunsee	City of Alma	24.308	24.308
Wabaunsee	Alma Recreation Commission	1.382	1.382
Wabaunsee	Garfield Township (Including 3rd Class Cities)	0.822	0.822
Wabaunsee	Cemetery District No. 6 - Harveyville*	1.24	1.014
Wabaunsee	Plumb Township	17.868	17.489
Wabaunsee	Cemetery District No. 1 - Alta Vista*	1.195	0.654
Wabaunsee	City of Maple Hill	18.328	18.327
Wabaunsee	Garfield Township**	13.072	13.061
Wabaunsee	Cemetery District No. 4 - Templin	0.989	0.987
Wabaunsee	Washington Township	15.398	15.389
Wabaunsee	Farmer Township	7.211	7.186
Wabaunsee	Cemetery District No. 3 - Chalk	2.551	2.55
Wabaunsee	Cemetery District No. 7 - Wilmington*	7.502	4.225
Wabaunsee	Cemetery District No. 8 - Fairview	1.666	1.666
Wabaunsee	Cemetery District No. 2 - Prairie View	2.049	1.887
Wabaunsee	City of McFarland	32.624	32.62
Wabaunsee	City of Harveyville	41.556	41.556
Wallace	Wallace County	116.597	116.425
Wallace	USD 241 Other Funds*	28.068	28.024
Wallace	Fire District No. 3	4.948	4.944
Wallace	Weskan Township	0.981	0.98
Wallace	USD 242 Other Funds	40.256	40.215
Wallace	Fire District No. 2	8.546	8.519
Wallace	Fire District No. 1	6.079	6.076
Wallace	Wallace Township	1.281	1.281
Washington	Washington County	51.93	44.168
Washington	Fire District No. 10	1.447	1.447
Washington	Fire District No. 4	1.281	1.281
Washington	Washington County Hospital District No. 1	14.729	14.703
Washington	Fire District No. 3	2.139	2.138

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Washington	Hanover Township (Including 3rd Class Cities)	0.679	0.677
Washington	USD 224 All Other Funds	25.147	24.922
Washington	Fire District No. 9	2.18	2.179
Washington	Cemetery District No. 17 (Consolidated)	0.06	0.06
Washington	Franklin Township (Including 3rd Class Cities)	0.142	0.142
Washington	Franklin Township**	6.014	6.014
Washington	Cemetery District No. 15 (Consolidated)	1.31	1.31
Washington	Fire District No. 6	2.079	2.079
Washington	City of Hanover	48.294	48.098
Washington	Clifton Township (Including 3rd Class Cities)	0.073	0.072
Washington	Hanover Township**	11.002	10.992
Washington	Fire District No. 7	1.757	1.757
Washington	Palmer Community Building District	0.624	0.603
Washington	Fire District No. 8	2.292	2.29
Washington	Logan Township	8.14	8.04
Washington	Cemetery District No. 13 (Emmons)	0.236	0.236
Washington	Charleston Township	12.726	12.726
Washington	Greenleaf Township**	14.517	14.517
Washington	Clifton Township**	8.438	8.438
Washington	Cemetery District No. 11 (IOOF)*	1.682	1.681
Washington	Linn Township**	10.142	10.142
Washington	Barnes Township (Including 3rd Class Cities)	0.741	0.741
Washington	Kimeo Township	10.134	10.127
Washington	Farmington Township	17.641	17.619
Washington	Sheridan Township	11.989	11.989
Washington	Independence Township	15.782	15.782
Washington	Strawberry Township	11.886	11.874
Washington	Barnes Township**	13.064	13.064
Washington	Lowe Township	21.774	21.761
Washington	Mill Creek Township (Including 3rd Class Cities)	0.453	0.453
Washington	Grant Township	11.758	11.758
Washington	Cemetery District No. 16 (Consolidated)	1.766	1.766
Washington	Haddam Township (Including 3rd Class Cities)	1.01	1.009
Washington	Mill Creek Township**	16.821	16.811
Washington	Cemetery District No. 5 (Mahaska)	1.43	1.43
Washington	Cemetery District No. 7 (Vining)*	2.635	2.635
Washington	Cemetery District No. 6 (Greenfield)	1.241	1.241
Washington	Little Blue Township	17.059	17.059
Washington	Cemetery District No. 18 (Consolidated)	1.444	1.444
Washington	City of Linn	25.967	25.967

Source: Revenue-Neutral Summary Reports published by KS Dept. of Administration. Only one rate for each school district is listed, representing the approximate net change exclusive of the General Fund rate.

Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

Excluding entities with no revenue-neutral or final tax rate provided by the county. Some entities listed exceed RNR by a few hundredths or thousandths of a mill, likely due to final revised valuation totals. Wyandotte County, for example, voted to hold revenue-neutral but its final tax rate is 0.148 above RNR. Graham, Osage, and Rice counties not available at publication.

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Washington	Union Township (Including 3rd Class Cities)	1.219	1.218
Washington	Haddam Township**	14.598	14.596
Washington	Dry Creek Watershed District No. 57*	0.423	0.423
Washington	Coleman Township	16.361	16.33
Washington	Lincoln Township	21.471	21.444
Washington	Cemetery District No. 19 (Consolidated)	0.445	0.445
Washington	Union Township**	13.863	13.863
Washington	Cemetery District No 10 (Reiter)	0.504	0.504
Washington	Cemetery District No. 4 (Hickory Grove)	2.521	2.521
Washington	City of Greenleaf	38.815	38.807
Washington	Cemetery District No. 8 (Enosdale Friends)	2.522	2.399
Washington	Highland Township	19.506	19.506
Washington	Cemetery District No. 2 (Fairfield)	1.481	1.481
Washington	Cemetery District No. 14 (State Lake)	0.343	0.343
Washington	Cemetery District No 12 (Rusco)	1.53	1.53
Washington	City of Palmer	40.599	40.599
Washington	City of Barnes	44.126	44.126
Washington	City of Morrowville	45.549	45.548
Washington	City of Hollenberg	30.59	30.59
Wichita	Wichita County	101.293	101.021
Wichita	Rural Fire District	0.745	0.611
Wichita	Cemetery District	1.11	1.037
Wyandotte	Kansas City Community College	23.966	23.642
Wyandotte	Wyandotte County	33.311	33.459
Wyandotte	City of Kansas City	34.293	34.462
Wyandotte	Wyandotte County Library District	4.879	4.88
Wyandotte	USD 203 Capital Outlay	8	8
Wyandotte	USD 204 All Other Funds	24.781	24.79
Wyandotte	USD 202 Turner Recreation Commission	5.022	5.02
Wyandotte	USD 202 All Other Funds	25.774	25.767
Wyandotte	Kaw Valley Drainage District	8.193	7.862
Wyandotte	City of Bonner Springs	38.832	38.834
Wyandotte	Fairfax Drainage District	19.558	19.554
Wyandotte	City of Edwardsville	40.012	40.057
Wyandotte	Self Supporting Municipal Improvement District (SSMID)	8.82	8.822
Wyandotte	Wolcott Drainage District	2.415	2.409
Linn	Cemetery District No. 3, Linn County	1.351	0.999
Linn	Lincoln Township**	0.44	0.438
Linn	Lincoln Township (Including 3rd Class Cities)	0.44	0.438
Linn	Paris Township	0.398	0.397

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Linn	Blue Mound Township**	0.916	0.915
Linn	Blue Mound Township (Including 3rd Class Cities)	0.916	0.915
Linn	Centerville Township (Including Light District No 16)	3.773	3.77
Linn	Centerville Township**	1.936	1.935
Linn	Library District No. 4 (Mound City)	3.777	3.775
Linn	Library District No. 3 (Blue Mound)	2.368	2.367
Linn	Library District No. 6 (Prescott)	5.174	5.173
Linn	Linn County	38.241	38.238
Linn	Library District No. 5 (Pleasanton)	8.227	8.226
Linn	City of Blue Mound	44.867	44.867
Linn	Liberty Township**	0.089	0.089
Linn	Liberty Township (Including 3rd Class Cities)	0.089	0.089
Linn	Mound City Township**	0.055	0.055
Linn	Mound City Township (Including 3rd Class Cities)	0.055	0.055
Linn	Scott Township	0.166	0.166
Linn	Sheridan Township**	1.042	1.042
Linn	Sheridan Township (Including 3rd Class Cities)	1.042	1.042
Linn	Stanton Township	0.122	0.122
Linn	Valley Township	0.637	0.637
Linn	Rural Fire District No. 1	1.561	1.561
Linn	Cemetery District No. 2, Mound City	0.721	0.721
Linn	Cemetery District No. 4	0.755	0.755
Linn	Library District No. 2	2.811	2.811
Linn	USD 362 All Other Funds*	22.989	22.988
Rawlins	Center Township	0.075	0.062
Rawlins	Fire District No. 2	5.114	4.481
Rawlins	Fire District No. 1	3.583	3.251
Rawlins	Fire District No. 3	2.339	2.257
Rawlins	USD 105 Other Funds	22.285	21.607
Rawlins	Ludell Township	1.87	1.855
Rawlins	Atwood Township	10.301	10.289
Rawlins	USD 105 Atwood Recreation Commission	2.287	2.285
Rawlins	City of Atwood	49.443	49.423
Rawlins	City of McDonald	92.288	92.288
Rawlins	Rawlins County Hospital District	13	13
Sherman	City of Kanorado	82.276	82.158
Sumner	Avon Township	15.11	15.107
Sumner	USD 353 All Other	32.295	24.711
Sumner	Fire District No. 6	3.76	2.944
Sumner	Sumner County	55.097	52.09

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

Excluding entities with no revenue-neutral or final tax rate provided by the county. Some entities listed exceed RNR by a few hundredths or thousandths of a mill, likely due to final revised valuation totals. Wyandotte County, for example, voted to hold revenue-neutral but its final tax rate is 0.148 above RNR. Graham, Osage, and Rice counties not available at publication.

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Sumner	Fire District No. 11	2.967	2.832
Sumner	USD 360 Caldwell Recreation Commission	4.167	3.99
Sumner	Falls Township	30.719	30.25
Sumner	Corzine Cemetery District	3.4	3.349
Sumner	Fire District No. 5	9.578	9.506
Sumner	City of Milan	41.695	41.472
Sumner	Peck Improvement District*	7.35	7.335
Sumner	Sumner County Hospital District No. 1	38.989	38.914
Sumner	Oxford Township (Including 3rd Class Cities)	23.867	23.832
Sumner	London Township	20.32	20.291
Sumner	Sumner Township	46.82	46.761
Sumner	Fire District No. 3	1.532	1.53
Sumner	Oxford Valverde Cemetery District	2.314	2.311
Sumner	City of Hunnewell	18.962	18.947
Sumner	Fire District No. 8	2.528	2.526
Sumner	Osborne Township (Including 3rd Class Cities)	28.427	28.406
Sumner	Springdale Township (Including 3rd Class Cities)	14.484	14.476
Sumner	Mulvane-Littleton Cemetery District*	2.215	2.214
Sumner	Caldwell Township	36.272	36.257
Sumner	Walton Township (Including 3rd Class Cities)	26.724	26.714
Sumner	Creek Township	42.157	42.143
Sumner	Belle Plaine Township (Including 3rd Class Cities)	15.18	15.179
Sumner	Ryan Township (Including 3rd Class Cities)	30.473	30.471
Sumner	City of Argonia	44.281	44.281
Sumner	Chikaskia Township	26.215	26.215
Sumner	Downs Township	27.849	27.849
Sumner	Greene Township	16.482	16.482
Sumner	Harmon Township	13.753	13.753
Sumner	Illinois Township	33.386	33.386
Sumner	Morris Township	51.875	51.875
Sumner	South Haven Township (Including 3rd Class Cities)	35.809	35.809
Sumner	Valverde Township	32.679	32.678
Sumner	Wellington Township	27.814	27.814
Sumner	Fire District No. 9	3.291	3.291
Sumner	Fire District No. 10*	3.007	3.007
Sumner	Suppeville Sewer District	32.529	32.529
Sumner	Belle Plaine Township Drainage District	6.76	6.76
Sumner	Downs Cemetery District	3.384	3.384
Sumner	Rose Hill Cemetery District	5.955	5.955
Sumner	Walton-Valverde Cemetery District	2.31	2.31

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Sumner	USD 356 Conway Springs Recreation Commission*	4.57	4.57
Sumner	City of Oxford	50.072	49.967
Woodson	Perry Township	0.252	0.251
Woodson	Carlisle Cemetery District	1.157	1.154
Woodson	Neosho Falls Township – Piqua City Lighting District	2.125	2.121
Woodson	Central Owl Creek Cemetery District	0.568	0.567
Woodson	City of Yates Center	47.853	47.771
Woodson	Yates Center Cemetery District	1.855	1.852
Woodson	Toronto Township	4.836	4.83
Woodson	Pleasant Valley Cemetery District	1.025	1.024
Woodson	Cherry Plum Watershed District No. 17*	3.669	3.666
Woodson	Kalida Cemetery District	3.059	3.058
Woodson	North Township	0.239	0.239
Woodson	Cedar Creek Watershed District No. 97*	4.679	4.679
Woodson	Askren Cemetery District	1.035	1.035
Woodson	Big Sandy Cemetery District*	3.109	3.109
Woodson	Toronto Township Cemetery District	4.62	4.62
Shawnee	Rossville Drainage District	5.778	3.942
Shawnee	Silver Lake Township**	17.97	13.964
Shawnee	Dover Township (including 3rd class cities)	1.194	0.957
Shawnee	Shawnee Center Cemetery District	0.875	0.862
Shawnee	City of Silver Lake	28.903	28.738
Shawnee	Wakarusa Watershed District No. 35*	1.413	1.41
Shawnee	Kaw River Drainage District	0.696	0.695
Shawnee	Menoken Township	7.905	7.899
Shawnee	Silver Lake Drainage District	1.378	1.377
Shawnee	City of Willard	5.079	5.078
Shawnee	City of Auburn	21.969	21.966
Shawnee	Silver Lake Township (including 3rd class cities)	7.926	7.926
Bourbon	City of Uniontown	63.882	42.476
Bourbon	Centerville/W. Plains Cemetery	2.616	2.139
Bourbon	Pawnee Township	2.988	2.609
Bourbon	Dayton Cemetery	2.252	2.22
Bourbon	Glendale Cemetery	3.54	3.497
Bourbon	City of Fulton	34.754	34.508
Bourbon	Fire District No. 3	6.196	6.159
Bourbon	City of Redfield	44.665	44.418
Bourbon	Zion Cemetery	1.511	1.504
Bourbon	Garland Light District	8.489	8.453
Bourbon	Osage Township	0.313	0.312

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Bourbon	West Liberty Cemetery	2.244	2.237
Bourbon	Franklin Township	0.834	0.832
Bourbon	Marmaton Township (Including 3rd Class Cities)	1.231	1.229
Bourbon	Osaga Cemetery	0.642	0.641
Bourbon	Fire District No. 5	4.385	4.379
Bourbon	Lath Branch Cemetery	1.563	1.561
Bourbon	City of Bronson	62.082	62.017
Bourbon	Avondale Cemetery	1.089	1.088
Bourbon	Marmaton Watershed Dist No. 102*	3.747	3.744
Bourbon	Chapel Grove Cemetery	2.278	2.277
Bourbon	Drywood Township	1.448	1.448
Bourbon	Freedom Township	0.254	0.254
Bourbon	Marion Township	3.253	3.253
Bourbon	Millcreek Township	0.728	0.728
Bourbon	Timberhill Township (Including 3rd Class Cities)	0.128	0.128
Bourbon	Fire District No. 2	5.251	5.251
Bourbon	Mill Creek Watershed District No. 98	3.512	3.512
Bourbon	Barnesville Cemetery	2.286	2.286
Bourbon	Clarksburg Cemetery	1.57	1.57
Bourbon	Maple Grove Cemetery	1.081	1.081
Bourbon	Rosedale Cemetery	1.166	1.166
Bourbon	Tweedy Cemetery	1.506	1.506
Harper	Anthony Recreation Commission	4.1	3.528
Harper	Harper County	63.411	60.889
Harper	Township No. 1**	6.803	6.643
Harper	Attica District Hospital No. 1	23.491	23.097
Harper	Harper Recreation Commission	3.31	3.27
Harper	Township No. 4 (Including 3rd Class Cities)	1.761	1.756
Harper	Spring Grove Cemetery District	14.485	14.448
Harper	Attica Cemetery District	4.19	4.186
Harper	Township No. 3	1.514	1.513
Harper	City of Anthony	56.301	56.294
Harper	City of Bluff City	41.463	41.461
Harper	City of Danville	29.675	29.674
Harper	City of Waldron	186.608	186.604
Harper	Township No. (Including 3rd Class Cities)	2.249	2.249
Harper	Township No. 2 (Including 3rd Class Cities)	11.267	11.267
Harper	Township No. 5 (Including 3rd Class Cities)	1.275	1.275
Harper	Township No. 6	2.587	2.587
Harper	Anthony Harper Hospital District No. 6*	22.613	22.613

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Harper	Burchfiel Cemetery District	1.1	1.1
Harper	Danville Cemetery District	8.414	8.414
Harper	Freeport Cemetery District	3.17	3.17
Harper	Pleasant Hill Cemetery District	3.402	3.402
Montgomery	Cherry Cemetery District No. 15	1.245	0.122
Montgomery	Louisburg Township + (3rd Class Elk City)	0.762	0.202
Montgomery	USD 447 Cherryvale Other Funds*	22.855	7.995
Montgomery	City of Coffeyville	46.471	26.278
Montgomery	White Cemetery District No. 17	3.071	1.798
Montgomery	Robbins Cemetery District No. 7	0.394	0.259
Montgomery	Louisburg Township**	1.694	1.141
Montgomery	Sycamore Township	0.434	0.313
Montgomery	West Cherry Cemetery District No. 18	0.792	0.701
Montgomery	Montgomery County	44.817	41.712
Montgomery	Oak Hill Cemetery District No. 11	0.52	0.496
Montgomery	City of Dearing	4.328	4.152
Montgomery	Springhill Cemetery District No. 9	0.663	0.638
Montgomery	Rutland Cemetery District No. 12	2.809	2.763
Montgomery	Liberty Cemetery District No. 13	0.959	0.949
Montgomery	Parker Township	0.204	0.202
Montgomery	Bee Creek Watershed No. 15*	2.469	2.447
Montgomery	City of Havana	36.154	35.948
Montgomery	Duck Creek Watershed No. 59*	1.044	1.039
Montgomery	Jefferson Cemetery District No. 5	0.211	0.21
Montgomery	Independence Community College	35.567	35.415
Montgomery	USD 446 Independence Rec. Commission	4.994	4.978
Montgomery	Drum Creek Township	0.345	0.344
Montgomery	USD 445 Coffeyville Other Funds	22.651	22.627
Montgomery	USD 447 Cherryvale Rec. Commission	3	2.998
Montgomery	City of Cherryvale	48.732	48.703
Montgomery	City of Caney	46.785	46.784
Montgomery	City of Tyro	15.829	15.829
Montgomery	Rural Fire District No. 1	2.847	2.847
Montgomery	Havana Cemetery District No. 4	0.938	0.938
Montgomery	Cherokee Cemetery District No. 14	0.245	0.245
Montgomery	USD 445 Coffeyville Rec. Commission	4.434	4.434
Montgomery	USD 446 Independence General Fund	20	20
Wilson	USD 484 General Fund*	21.701	20
Wilson	Cemetery District No. 36 – Varner*	1.311	1.246
Wilson	Cemetery District No. 35 – Coyville	1.45	1.422

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Local Taxing Authorities with 2025 Mill Levy At or Below Revenue-Neutral

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate
Wilson	Verdigris Township	0.351	0.345
Wilson	City of Benedict	11.617	11.419
Wilson	Cemetery District No. 39 – Caley*	1.256	1.241
Wilson	Cemetery District No. 24 – Buffalo*	2.851	2.83
Wilson	Cemetery District No. 27 – Farmington	1.48	1.469
Wilson	Guilford Township	0.318	0.316
Wilson	Cemetery District No. 23 – High Prairie	1.84	1.83
Wilson	USD 461 General Fund*	20.104	20
Wilson	Cemetery District No. 31 – Pleasant Valley	0.934	0.93
Wilson	Fall River Township	0.246	0.245
Wilson	Cemetery District No. 38 – Star Cemetery District	0.589	0.588
Wilson	Cedar Creek Watershed District No. 56	1.869	1.866
Wilson	City of Coyville	19.794	19.793
Wilson	City of Altoona	34.247	34.247
Wilson	City of Buffalo	87.298	87.298
Wilson	City of New Albany	14.749	14.749
Wilson	Neodesha Township	0.328	0.328
Wilson	Pleasant Valley Township	0.117	0.117
Wilson	Cemetery District No. 25 – Maple Grove	1.981	1.981
Wilson	Cemetery District No. 26 – Little Sandy*	2.433	2.433
Wilson	Cemetery District No. 28 – Grandview*	0.328	0.328
Wilson	Cemetery District No. 30 – Bachelder	0.735	0.735
Wilson	Cemetery District No. 32 – Cedar	4.819	4.819
Wilson	Cemetery District No. 33 – Vilas Bethel	1.928	1.928
Wilson	Cemetery District No. 34 – Mt Pleasant	1.965	1.965
Wilson	Cemetery District No. 37 – Talleyrand	2.178	2.178
Wilson	Cemetery District No. 40 – Shelly	0.706	0.706
Wilson	Cemetery District No. 41 – Colfax Village	0.248	0.248

Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Allen	Southeast Kansas Library System*	1.445	1.446	0.1%
Anderson	Reeder Township	0.488	0.489	0.2%
Anderson	Cemetery District Glenloch No. 3	1.127	1.131	0.4%
Anderson	City of Garnett	35.175	36.173	2.8%
Atchison	Lancaster	16.271	16.272	0.0%
Atchison	Kapioma Township	14.361	14.362	0.0%
Atchison	Mt. Pleasant Township	8.461	8.462	0.0%
Atchison	Walnut Township	15.963	15.964	0.0%
Atchison	Shannon Township	6.053	6.054	0.0%
Atchison	Fire No. 2	4.316	4.317	0.0%
Atchison	Lancaster Township	10.979	10.993	0.1%
Atchison	USD 377 Other Funds	23.604	23.75	0.6%
Barber	Medicine Lodge Township**	11.5	11.719	1.9%
Barber	Elwood Township**	52.948	54.658	3.2%
Barton	Cleveland Township	27.824	27.839	0.1%
Barton	Central Kansas Library System*	1.463	1.464	0.1%
Barton	USD 431 – Hoisington Recreation Commission	3.837	3.84	0.1%
Barton	Fire District No. 2	2.462	2.465	0.1%
Barton	Barton County	35.767	35.819	0.2%
Barton	Barton County Community College	28.634	28.678	0.2%
Barton	Lakin Township (Including 3rd Class Cities)	2.16	2.169	0.4%
Barton	Great Bend	44.391	44.651	0.6%
Barton	Hoisington	54.068	54.601	1.0%
Barton	USD 112 – Claflin Joint Recreation Commission*	1.978	2	1.1%
Barton	USD 355 – Ellinwood Recreation Commission*	2.957	3	1.5%
Barton	North Homestead Township	20.426	20.725	1.5%
Barton	Great Bend Township	9.225	9.454	2.5%
Barton	USD 431 All Other	28.634	29.53	3.1%
Barton	USD 428 – Great Bend Recreation Commission*	9.25	9.592	3.7%
Bourbon	USD 235 Other Funds*		31.332	1.3%
Brown	City of Fairview	6.171	6.172	0.0%
Brown	Cemetery District No. 14 Hiawatha	1.976	1.977	0.1%
Brown	Walnut Creek Watershed District No. 1	1.1	1.101	0.1%
Brown	City of Hiawatha	37.565	37.606	0.1%
Brown	Cemetery District No. 4 Miller	1.178	1.18	0.2%
Brown	Padonia Township (Including 3rd Class Cities)	11.305	11.34	0.3%
Brown	Padonia Township**	10.957	10.992	0.3%
Brown	Cemetery District No. 11 Padonia-Hart	0.839	0.842	0.4%
Brown	Washington Township (Including 3rd Class Cities)	14.622	14.699	0.5%
Brown	Washington Township**	11.209	11.292	0.7%
Brown	Brown County	34.553	35.646	3.1%
Butler	Clay Township	18.402	18.403	0.0%
Butler	El Dorado Township	11.592	11.596	0.0%
Butler	Augusta Township	16.624	16.632	0.1%
Butler	Fire District No 06	9.289	9.33	0.4%
Butler	USD 394 Rose Hill Rec Commission	4.14	4.173	0.8%
Butler	Lincoln Township	15.815	16	1.2%
Butler	USD 490 Other	42.579	43.15	1.3%
Butler	Benton Township (Including 3rd Class Cities)	1.63	1.654	1.5%
Butler	Watershed District No. 22 - Whitewater River*	0.82	0.833	1.6%

Source: RNR Summary reports published by the Kansas Department of Administration; Graham, Osage, and Rice counties not available at publication

Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Butler	Logan Township	42.592	43.295	1.6%
Butler	City of Potwin	77.348	78.941	2.0%
Butler	Little Walnut Township**	11.423	11.685	2.2%
Butler	City of Rose Hill	36.815	37.724	2.4%
Butler	Glencoe Township	43.571	44.668	2.5%
Butler	Rosalia Township	19.813	20.432	3.0%
Butler	Bloomington Township	34.108	35.18	3.1%
Butler	Fire District No 08	6.156	6.351	3.1%
Butler	City of Augusta	54.564	56.455	3.4%
Butler	Consolidated Fire District Whitewater River*	4.862	5.036	3.5%
Chase	Bazaar Township	1.256	1.27	1.1%
Chautauqua	Cemetery District Riley-Washington No. 8	3.612	3.613	0.0%
Chautauqua	Cemetery District Sedan-Greenwood No. 9	3.027	3.028	0.0%
Chautauqua	Fire District No 1	2.324	2.325	0.0%
Chautauqua	Fire District No 8	4.678	4.681	0.1%
Chautauqua	Cemetery District Caneyville No. 5	1.73	1.732	0.1%
Chautauqua	City of Cedar Vale	88.174	89.299	1.3%
Chautauqua	City of Sedan	75.136	76.586	1.9%
Cherokee	City of Baxter Springs	44.11	44.114	0.0%
Cherokee	USD 404 Other Funds	35.652	36.528	2.5%
Cheyenne	USD 103 Cheylin Recreation Commission*	0.95	0.953	0.3%
Cheyenne	City of St. Francis	31.341	31.648	1.0%
Clay	Morganville Rural Fire District	4.99	4.991	0.0%
Clay	USD 379 Other Funds*	28.262	28.269	0.0%
Clay	City of Clay Center	59.632	59.696	0.1%
Clay	Clay County	54.852	55.005	0.3%
Clay	Clay County Medical Center/Hospital District	5.926	5.987	1.0%
Cloud	Miltonvale RFD No. 3*	3.086	3.091	0.2%
Cloud	USD 334 Other Funds*	25.544	26.177	2.5%
Cloud	Cloud County	65.691	67.897	3.4%
Coffey	City of Lebo	29.347	29.478	0.5%
Commanche	Powell Cemetery District	2.235	2.236	0.0%
Commanche	Protection Cemetery District	2.173	2.177	0.2%
Commanche	City of Wilmore	14.877	14.93	0.4%
Commanche	City of Protection	90.82	91.362	0.6%
Commanche	Comanche County	145.893	148.654	1.9%
Cowley	Fire District No. 6	5.204	5	0.0%
Cowley	Beaver Township	9.42	9	0.1%
Cowley	Cowley County	40.909	41	0.1%
Cowley	Grouse Silver Creek Watershed No. 92*	1.901	2	0.2%
Cowley	Fire District No. 1	3.34	3	0.6%
Cowley	Cowley County Community College	16.919	17	0.8%
Cowley	Dexter Township (Including 3rd Class Cities)	3.245	3	1.7%
Cowley	City of Dexter	88.278	90	1.7%
Cowley	Fire District No. 7	5.114	5	2.7%
Cowley	Dexter Township**	18.525	19	3.1%
Cowley	City of Winfield	47.2	49	3.9%
Cowley	Tisdale Township	12.058	13	3.9%
Crawford	Fire District No. 3	5.199	5.214	0.3%
Crawford	Fire District No. 1	6.251	6.361	1.8%

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Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Decatur	Jennings Township**	6.539	6.54	0.0%
Decatur	Olive Township	19.727	19.73	0.0%
Decatur	Roosevelt Township	28.352	28.366	0.1%
Decatur	Hawkeye Cemetery District No. 6*	1.84	1.841	0.1%
Decatur	Dresden Cemetery District No. 5*	1.519	1.52	0.1%
Decatur	Traer Cemetery District No. 7	1.301	1.303	0.2%
Decatur	Finley Township	20.206	20.241	0.2%
Decatur	Bassettsville Township	30.598	30.833	0.8%
Dickinson	Dickinson Co. Rural Fire District No. 2	3.4	3.406	0.2%
Dickinson	Banner Township	23.859	23.92	0.3%
Dickinson	USD 393 Solomon Recreation Commission	0.997	1	0.3%
Dickinson	Grant Township Fire District	3.322	3.335	0.4%
Dickinson	Lyons Creek Watershed District No. 41*	2.208	2.217	0.4%
Dickinson	Noble Township	6.998	7.03	0.5%
Dickinson	Grant Township	7.91	7.948	0.5%
Dickinson	Holland Township**	21.929	22.034	0.5%
Dickinson	Dickinson Co. Rural Fire District No. 1	3.873	3.897	0.6%
Dickinson	Cemetery District No. 8, Rinehart	0.772	0.777	0.7%
Dickinson	Cemetery District No. 24, Banner-Elmo	3.745	3.783	1.0%
Dickinson	Liberty Township**	16.6	16.82	1.3%
Dickinson	Logan Township	10.253	10.423	1.7%
Dickinson	Center Township**	9.522	9.699	1.9%
Dickinson	Memorial Hospital District No. 1	1.962	1.999	1.9%
Dickinson	Willowdale Township	19.251	19.666	2.2%
Dickinson	Dickinson Co. Rural Fire District No. 6 (Lincoln Towns	3.114	3.182	2.2%
Dickinson	City of Solomon	60.162	61.593	2.4%
Dickinson	Lincoln Township**	13.981	14.332	2.5%
Dickinson	Herington USD 487 All Other*	32.023	32.853	2.6%
Dickinson	USD 435 Abilene Recreation Commission	3.261	3.352	2.8%
Dickinson	Abilene Cemetery Dist. No. 1	1.557	1.603	3.0%
Dickinson	City of Enterprise	70.198	72.313	3.0%
Dickinson	Abilene USD 435 All Other	23.308	24.03	3.1%
Dickinson	Cheever Township	17.978	18.589	3.4%
Dickinson	Lyon Township	17.38	17.972	3.4%
Dickinson	Solomon USD 393 All Other*	37.998	39.324	3.5%
Doniphan	City of Denton	23.117	23.132	0.1%
Doniphan	USD 114 Elwood Joint Recreation Commission	1.976	2	1.2%
Doniphan	City of Elwood	27.129	27.991	3.2%
Douglas	Douglas County	41.215	41.298	0.2%
Douglas	Eudora Library District	3.174	3.19	0.5%
Douglas	Consolidated Fire District No 1	5.389	5.5	2.1%
Douglas	Palmyra Township**	9.34	9.6	2.8%
Douglas	NE Kansas Library System*	1.103	1.134	2.8%
Douglas	Weaver Bottoms Drainage District*	4.197	4.355	3.8%
Edwards	Lincoln Township	32.206	32.21	0.0%
Edwards	City of Kinsley	74.091	74.117	0.0%
Edwards	USD 347 Other Funds*	44.872	45.466	1.3%
Edwards	USD 347 Kinsley Offerle Recreation Commission*	1.946	2	2.8%
Elk	Elk County	94.034	94.371	0.4%
Elk	City of Longton	79.469	79.838	0.5%

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Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Ellis	Ellis County	34.967	35.995	2.9%
Ellis	USD 388 Other Funds*	36.4	37.559	3.2%
Ellis	City of Hays	24.116	24.997	3.7%
Ellsworth	Wilson Township**	15.916	16.356	2.8%
Finney	West Plains Extension District No. 19*	0.823	0.829	0.7%
Finney	Finney County	46.998	47.37	0.8%
Ford	Wilroads Gardens Drain. Dist.	5.739	5.743	0.1%
Ford	Dodge City Community College	31.243	31.925	2.2%
Franklin	Franklin County	46.231	47.143	2.0%
Franklin	USD 289 All Other	15.699	16.054	2.3%
Franklin	City of Ottawa	43.609	44.643	2.4%
Geary	Geary County	54.691	54.803	0.2%
Gray	USD 371 Other Funds	48.783	49.598	1.7%
Gray	USD 102 Other Funds*	25.089	25.663	2.3%
Gray	City of Cimarron	52.781	54.054	2.4%
Gray	USD 476 Other Funds	42.787	44.243	3.4%
Greenwood	USD 390 - Other Funds	29.857	30.001	0.5%
Greenwood	Greenwood County	77.633	78.944	1.7%
Greenwood	Janesville Township**	25.654	26.364	2.8%
Harper	Township No. 4**	0.969	0.976	0.7%
Harper	City of Harper	68.932	70.842	2.8%
Harvey	Halstead Township	16.77	16.8	0.2%
Harvey	Burrton Township**	15.174	15.221	0.3%
Harvey	Garden Township	7.09	7.135	0.6%
Harvey	Highland Township (Fire Protection)	4.327	4.357	0.7%
Harvey	Highland Township	10.319	10.561	2.4%
Harvey	Walton Township**	11.308	11.594	2.5%
Harvey	Darlington Township	12.634	12.972	2.7%
Harvey	Fire District No. 5*	10.977	11.358	3.5%
Harvey	Richland Township	14.037	14.525	3.5%
Haskell	USD 374 Sublette Recreation Commission	3.997	3.999	0.1%
Haskell	Haskell/Lockport Cemetery District	0.579	0.58	0.2%
Haskell	Dudley Township	3.662	3.718	1.5%
Haskell	City of Satanta	74.786	76.136	1.8%
Haskell	City of Sublette	53.842	55.811	3.7%
Hodgeman	Pawnee Watershed Joint District No 81*	2.714	2.731	0.6%
Hodgeman	USD 227 Capital Outlay	7.919	8	1.0%
Hodgeman	Hodgeman County	108.875	112.347	3.2%
Hodgeman	Hodgeman County Rural Fire District	3.76	3.906	3.9%
Jackson	Netawaka Cemetery	1.701	1.703	0.1%
Jackson	Soldier Cemetery	0.869	0.87	0.1%
Jackson	Holton Rural Fire No. 4	3.324	3.329	0.2%
Jackson	Steward Muddy Creek Cemetery	0.493	0.494	0.2%
Jackson	Mayetta Cemetery	1.313	1.316	0.2%
Jackson	Denison Cemetery	1.004	1.019	1.5%
Jackson	Holton	50.169	51.189	2.0%
Jackson	Jackson County	70.038	72.66	3.7%
Jefferson	Underwood Cemetery District	0.333	0.333	0.0%
Jefferson	McLouth Cemetery District	1.24	1.241	0.1%
Jefferson	USD 340 Other Funds*	20.706	20.768	0.3%

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Jefferson	Lakeside Village Improvement District	12.53	12.608	0.6%
Jefferson	USD 338-Other Funds*	35.356	36.169	2.3%
Jefferson	City of McLouth	45.326	46.622	2.9%
Jefferson	Delaware Watershed District No. 10*	1.748	1.808	3.4%
Jewell	Jewell County	96.149	97.759	1.7%
Jewell	City of Mankato	64.541	66.738	3.4%
Johnson	Jo Co Fire #2-Bd "H"	0.607	0.611	0.7%
Johnson	Jo Co Fire #2-Bd "I"	0.839	0.859	2.4%
Johnson	USD 229 Blue Valley Recreation Commission	2.774	2.856	3.0%
Kingman	USD 331 Kingman-Norwich Recreation Commission	5.913	5.926	0.2%
Kingman	USD 331 - Other Funds*	32.776	32.889	0.3%
Kingman	Rochester Township	30.933	31.403	1.5%
Kingman	Chikaskia Township**	42.709	43.633	2.2%
Kingman	Liberty Township (Includes 3rd Class City)	7.063	7.247	2.6%
Kingman	Eureka Township**	39.367	40.797	3.6%
Kiowa	Kiowa County	82.246	84.725	3.0%
Labette	Hackberry Township (Including 3rd Class Cities)	4.9	4.922	0.5%
Labette	USD 506 All Other Funds	27.757	28.065	1.1%
Labette	City of Parsons	56.909	57.899	1.7%
Labette	Labette Community College	34.363	35.393	3.0%
Leavenworth	Fire District No. 2	5.537	5.691	2.8%
Leavenworth	Local Service Roads/Road & Bridge	8.724	8.998	3.1%
Leavenworth	USD 464 All Other Funds	31.248	32.277	3.3%
Leavenworth	USD 464 Tonganoxie Recreation Commission	4.621	4.799	3.9%
Lincoln	Sylvan Grove	61.121	61.366	0.4%
Lincoln	Salt Creek Watershed District No. 46*	2.611	2.641	1.2%
Linn	USD 344 All Other Funds	46.542	46.799	0.6%
Linn	City of La Cygne	62.714	64.236	2.4%
Logan	Logan County	67.092	67.159	0.1%
Logan	Oakley Township**	14.05	14.097	0.3%
Logan	USD 274 All Other Funds*	29.545	29.838	1.0%
Logan	USD 275 All Other Funds*	22.451	22.937	2.2%
Lyon	City of Reading	38.697	38.703	0.0%
Lyon	Lyon County Fire District No. 8	3.77	3.772	0.1%
Lyon	Eagle Creek Watershed District No. 77	1.434	1.438	0.3%
Lyon	Lyon County Fire District No. 3	7.654	7.681	0.4%
Lyon	City of Hartford	45.857	46.11	0.6%
Lyon	Lyon County	56.225	56.619	0.7%
Lyon	Center Township	0.564	0.569	0.9%
Lyon	Jackson Township	0.531	0.536	0.9%
Lyon	USD 251 All Others*	19.133	19.353	1.2%
Lyon	Lyon County Fire District No. 1	2.131	2.162	1.5%
Lyon	Emporia Township	0.337	0.342	1.5%
Lyon	Elmendaro Township	3.413	3.469	1.6%
Lyon	Ivy Township	0.574	0.586	2.1%
Lyon	City of Bushong	45.759	47.41	3.6%
Marion	French Creek Cemetery	0.18	0.18	0.1%
Marion	Hillsboro Recreation Commission	0.922	0.923	0.1%
Marion	USD 398 All Other Funds*	26.54	26.994	1.7%
Marion	City of Hillsboro	38.936	39.989	2.7%

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Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Marion	Peabody Fire District No. 4	6.772	6.978	3.0%
Marion	Hospital District No. 1	8.75	9.038	3.3%
Marion	City of Marion	68.134	70.728	3.8%
Marion	West Branch Fire District No. 2	5.785	6.011	3.9%
Marshall	Marysville Township	10.147	10.148	0.0%
Marshall	Rock Township	11.977	11.979	0.0%
Marshall	Herkimer Township	14.362	14.381	0.1%
Marshall	Vermillion Cemetery*	3.064	3.068	0.1%
Marshall	Elm Creek Township	13.01	13.028	0.1%
Marshall	Clear Fork Township	13.846	13.884	0.3%
Marshall	Antioch Cemetery	1.381	1.396	1.1%
Marshall	City of Vermillion	68.995	69.985	1.4%
Marshall	City of Oketo	87.069	88.664	1.8%
Marshall	USD 364 All Others*	38.787	39.581	2.1%
Marshall	Bigelow Township	15.632	15.97	2.2%
Marshall	Waterville Township	9.923	10.191	2.7%
McPherson	USD 448 All Other Funds*	39.514	39.901	1.0%
McPherson	Empire Township (Including 3rd Class Cities)	0.046	0.047	2.2%
McPherson	Fire District No. 2*	8.845	9.086	2.7%
McPherson	USD 418 McPherson Recreation Commission	5.83	6	2.9%
McPherson	USD 419 All Other Funds	41.401	42.657	3.0%
McPherson	Superior Township**	18.413	19.006	3.2%
Meade	Fowler Cemetery	1.876	1.878	0.1%
Meade	Meade County Rural Fire District	2.493	2.5	0.3%
Meade	Meade Center Township	2.45	2.458	0.3%
Meade	Logan Township	16.898	16.963	0.4%
Meade	Odee Township	14.329	14.506	1.2%
Meade	City of Fowler	86.152	89.484	3.9%
Miami	USD 367 Osawatometie Recreation Commission	0.943	0.974	3.3%
Mitchell	Pittsburg Township	11.655	11.656	0.0%
Mitchell	Greenwood Union Cemetery	2.883	2.885	0.1%
Montgomery	USD 446 Independence Other Funds	27.307	27.316	0.0%
Montgomery	USD 436 Caney Other Funds*	34.299	34.782	1.4%
Montgomery	City of Liberty	33.607	34.28	2.0%
Montgomery	City of Elk City	59.689	61.061	2.3%
Montgomery	Coffeyville Community College	40.577	41.533	2.4%
Morris	City of Council Grove	66.747	67.074	0.5%
Morris	City of Wilsey	40.292	41.501	3.0%
Nemaha	Mitchell Township	11.013	11.227	1.9%
Nemaha	USD 442 - Bond & Interest #2*	5.887	6.013	2.1%
Neosho	Neosho County Community College	38.801	39.853	2.7%
Neosho	St. Paul	41.936	43.25	3.1%
Ness	Ness County Hospital District No. 2	37.702	37.741	0.1%
Ness	Fire District No. 2	3.444	3.46	0.5%
Osbourne	Kill Creek Township	13.594	13.595	0.0%
Osbourne	Osborne Recreation Commission	2.008	2.009	0.1%
Osbourne	Osborne County	78.226	79.901	2.1%
Osbourne	City of Osborne	85.934	88.037	2.5%
Osbourne	Natoma Cemetery District	2.077	2.147	3.4%
Ottawa	Blaine Township	3.414	3.422	0.2%

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County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Ottawa	White Cloud Cemetery District No. 1*	2.864	2.877	0.5%
Ottawa	Morton Township	1.871	1.886	0.8%
Ottawa	Durham Township	5.369	5.423	1.0%
Ottawa	Ottawa Township	7.047	7.161	1.6%
Ottawa	Stanton Township	5.974	6.081	1.8%
Ottawa	Grant Township	7.535	7.698	2.2%
Ottawa	Bohemia Cemetery District No. 4	1.047	1.071	2.3%
Ottawa	Center Township	5.836	5.986	2.6%
Ottawa	Ottawa and Lincoln Fire District No. 1*	1.837	1.887	2.7%
Ottawa	Culver Township	4.651	4.786	2.9%
Ottawa	Culver Union Cemetery District No. 13	0.818	0.843	3.1%
Ottawa	Chapman Township	8.179	8.434	3.1%
Ottawa	Delphos Cemetery District No. 14	3.4	3.509	3.2%
Ottawa	Buckeye Township	5.709	5.917	3.6%
Ottawa	Mount Liberty Cemetery District No. 2	1.075	1.116	3.8%
Ottawa	Sheridan Township (Including 3rd Class Cities)	0.103	0.107	3.9%
Pawnee	City of Rozel	117.442	117.465	0.0%
Pawnee	Garfield Township (Including 3rd Class Cities)	72.058	72.123	0.1%
Pawnee	Brown's Grove Cemetery District No. 2	1.163	1.165	0.2%
Pawnee	Valley Center Township	15.533	15.564	0.2%
Pawnee	Garfield Cemetery District No. 1	2.091	2.096	0.2%
Pawnee	USD 496 All Other*	33.82	34.006	0.6%
Pawnee	Shiley Township	37.552	38.208	1.8%
Pawnee	USD 495 All Other*	36.625	37.959	3.6%
Phillips	Agra	50.226	50.346	0.2%
Phillips	Long Island	88.16	88.752	0.7%
Pottawatomie	Fairview Cemetery District	1.923	1.924	0.1%
Pottawatomie	St. Clere Cemetery District	1.684	1.685	0.1%
Pottawatomie	Blue Township	1.057	1.058	0.1%
Pottawatomie	Spring Creek Township	3.437	3.44	0.1%
Pottawatomie	Fire District JT No. 3	3.09	3.093	0.1%
Pottawatomie	Center Township	1.268	1.271	0.2%
Pottawatomie	Louisville Township (Including 3rd class cities)	2.728	2.735	0.3%
Pottawatomie	City of Louisville	5.941	5.961	0.3%
Pottawatomie	Belvue Cemetery District	0.359	0.361	0.6%
Pottawatomie	City of Westmoreland	51.398	52.974	3.1%
Pottawatomie	City of St. Marys	24.286	25.103	3.4%
Pottawatomie	Regional Library	0.835	0.864	3.5%
Pottawatomie	City of Wamego	42.428	43.923	3.5%
Pottawatomie	Rock Creek Watershed No. 45	3.47	3.592	3.5%
Pratt	Pratt Community College District	41.43	42.003	1.4%
Pratt	Pratt County	62.851	63.854	1.6%
Pratt	USD 438 All Other Funds*	24.069	24.851	3.3%
Reno	Pratt Community College District	41.43	42.003	1.4%
Reno	Pratt County	62.851	63.854	1.6%
Reno	USD 438 All Other Funds*	24.069	24.851	3.3%
Republic	City of Belleville	61.014	61.041	0.0%
Republic	USD 426 All Other Funds*	44.006	44.438	1.0%
Riley	Jackson Township**	10.207	10.208	0.0%
Riley	Grant Township	6.632	6.633	0.0%

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Riley	Bala Township (Including 3rd Class Cities)	1.494	1.495	0.1%
Rooks	Cemetery District No. 10	0.914	0.945	3.4%
Rush	Banner Township (including 3rd class cities)	2.186	2.187	0.1%
Rush	City of Otis	17.608	17.634	0.2%
Rush	City of Bison	55.879	56.732	1.5%
Rush	Rush County	103.08	105.075	1.9%
Rush	USD 403 Other Funds*	30.364	30.967	2.0%
Russell	Waldo Township (Including 3rd Class Cities)	3.588	3.592	0.1%
Russell	Plymouth Township**	16.34	16.361	0.1%
Russell	Waldo Township**	35.372	35.426	0.2%
Russell	Fairview Township (Including 3rd Class Cities)	5.435	5.446	0.2%
Russell	Amherst Cemetery District No. 2	2.137	2.142	0.2%
Russell	City of Lucas	32.659	32.803	0.4%
Russell	City of Russell	54.417	55.054	1.2%
Russell	Russell County	75.27	76.534	1.7%
Russell	Luray Township (Including 3rd Class Cities)	3.429	3.55	3.5%
Saline	Salina Public Library	5.582	5.595	0.2%
Saline	City of Brookville	25.361	25.598	0.9%
Saline	Saline County	39.684	40.112	1.1%
Saline	Cambria Township (Including 3rd Class City)	0.073	0.074	1.4%
Saline	USD 305 Other Funds	34.185	35.3	3.3%
Sedgwick	Grant Township**	7.542	7.543	0.0%
Sedgwick	Ohio Township	9.399	9.4	0.0%
Sedgwick	Lincoln Township	8.506	8.508	0.0%
Sedgwick	Kechi Township (Including 3rd Class Cities)	0.812	0.815	0.4%
Sedgwick	City of Andale	46.698	47.172	1.0%
Sedgwick	Morton Township**	14.707	14.967	1.8%
Sedgwick	Greenwood Cemetery District	0.31	0.316	1.9%
Sedgwick	Greeley Township (Including 3rd Class Cities)	1.59	1.631	2.6%
Sedgwick	USD 260 Derby Recreation Commission	7.08	7.279	2.8%
Sedgwick	Miles Village-Lake Waltanna	7.82	8.08	3.3%
Sedgwick	USD 266 All Other	31.321	32.366	3.3%
Sedgwick	USD 263 All Other*	30.095	31.169	3.6%
Sedgwick	USD 260 All Other	28.587	29.636	3.7%
Seward	Seward Community College	34.483	34.72	0.7%
Seward	USD 483 All Other Funds	27.87	28.622	2.7%
Shawnee	Shunganunga Drainage No. 1	4.79	4.794	0.1%
Shawnee	Rossville Township**	23.008	23.033	0.1%
Shawnee	Topeka Shawnee County Public Library	7.837	7.909	0.9%
Shawnee	City of Rossville	45.952	46.504	1.2%
Shawnee	Sherwood Improvement District	7.699	7.812	1.5%
Shawnee	Tecumseh Township	17.965	18.465	2.8%
Shawnee	USD 450 All Other*	22.632	23.443	3.6%
Shawnee	Sewer District No. 2	7.29	7.562	3.7%
Shawnee	Shawnee County	46.561	48.326	3.8%
Sheriden	USD 412 - Suppl General*	19.996	20.712	3.6%
Sherman	Sherman County	75.336	75.515	0.2%
Sherman	USD 352 Other Funds	33.61	34.316	2.1%
Sherman	Sherman County Rural Fire District No. 1	5.149	5.295	2.8%
Sherman	City of Goodland	49.374	50.914	3.1%

Source: RNR Summary reports published by the Kansas Department of Administration; Graham, Osage, and Rice counties not available at publication

Local Taxing Authorities Imposing Less Than a 4% Property Tax Increase in 2025

County	Taxing Authority	Revenue Neutral Rate (RNR)	Final Tax Rate	% Exceed RNR
Smith	Lebanon	93.903	96.541	2.8%
Stafford	Farmington Township**	22.349	22.407	0.3%
Stafford	City of Hudson	24.643	24.803	0.7%
Stafford	City of St. John	64.873	66.118	1.9%
Stafford	Central Extension District*	2.386	2.46	3.1%
Stafford	USD 350 All Other	28.954	30.008	3.6%
Stevens	City of Hugoton	37.861	38.257	1.1%
Sumner	Dixon Township (Including 3rd Class Cities)	25.456	25.458	0.0%
Sumner	Palestine Township	14.38	14.383	0.0%
Sumner	USD 353 Wellington Recreation Commission	5.528	5.529	0.0%
Sumner	Conway Springs Township (Including 3rd Class Cities)	16.517	16.522	0.0%
Sumner	Gore Township	14.723	14.729	0.0%
Sumner	Fire District No. 12	5.205	5.207	0.0%
Sumner	City of Geuda Springs*	25.528	25.546	0.1%
Sumner	Fire District No. 7	2.657	2.664	0.3%
Sumner	Guelph Township	28.88	28.958	0.3%
Sumner	Pleasant Hill Cemetery District	1.301	1.305	0.3%
Sumner	Jackson Township	36.713	36.834	0.3%
Sumner	Seventy-Six Township	15.184	15.24	0.4%
Sumner	Bluff Township	41.15	41.314	0.4%
Sumner	USD 359 Arognia Recreation Commission*	2.47	2.5	1.2%
Sumner	City of South Haven	50.938	50.942	1.7%
Sumner	USD 360 All Other	58.106	59.301	2.1%
Thomas	South Randall Township**	12.061	12.066	0.0%
Thomas	South Randall Township (Including 3rd Class Cities)	2.532	2.533	0.0%
Thomas	City of Rexford	20.891	20.906	0.1%
Thomas	Thomas County	44.274	44.323	0.1%
Thomas	Colby Community College	39.393	39.446	0.1%
Thomas	North Randall Township	19.651	19.693	0.2%
Thomas	City of Menlo	11.176	11.232	0.5%
Thomas	USD 315 All Other*	25.035	25.576	2.2%
Trego	Trego County	69.078	69.711	0.9%
Trego	Golden Prairie Extension District No. 1	2.049	2.099	2.4%
Trego	USD 208 Trego Recreation Commission	2.798	2.906	3.9%
Wabaunsee	Wabaunsee Township	11.797	12.039	2.1%
Wabaunsee	Wilmington Township (Including 3rd Class Cities)	1.085	1.117	3.0%
Wabaunsee	Kaw Township	16.394	16.938	3.3%
Wabaunsee	Maple Hill Township**	14.008	14.56	3.9%
Wallace	City of Sharon Springs	72.862	75.032	3.0%
Washington	Cemetery District No. 1 (Morrowville)	1.359	1.359	0.0%
Washington	USD 223 All Other Funds*	16.031	16.376	2.2%
Washington	Sherman Township**	12.143	12.622	3.9%
Wichita	USD 467 All Other*	29.69	29.921	0.8%
Wilson	USD 387 General Fund*	19.665	19.973	1.6%
Wilson	USD 484 Other Funds*	7.799	8	2.6%
Woodson	Neosho Falls Cemetery District	2.273	2.286	0.6%
Woodson	USD 366 All Other Funds	26.543	27.501	3.6%
Wyandotte	USD 500 Library	11.424	11.509	0.7%
Wyandotte	USD 500 All Other Funds	22.145	22.31	0.8%

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