**GUIDELINE FOR INTERPRETING**

**NOTICE OF PROPOSED PROPERTY TAX INCREASE AND PUBLIC HEARINGS**

The 2025 Leavenworth County Revenue Neutral Rate Notice (RNR) is for informational purposes only. The intent is to notify the taxpayer of the proposed property tax for the current year to fund taxing entities for next year’s budgets. This is not a tax bill and no payment is due at this time. A final tax statement will be mailed before December 1, 2025 with first half payment due by December 22, 2025.

Several factors play into figuring the property tax. A guide to interpreting the RNR notice is as follows:

* The far right column “Difference or Change in Revenue” shows the change in tax collections the taxing entity proposes. A negative amount indicates a reduction in tax collections, a positive amount reflects an increase in property tax.
* The “Property Values” box at the bottom of the form indicates the change in the property value from the prior year to the current year. Look at the Prior Year Appraised compared to the Current Year Appraised. If the value increased, regardless of the taxing entity proposes to reduce taxes, there is most likely to be an increase in property taxes.
* “2025 Proposed Tax Exceeding 2024 Tax” column shows the anticipated increase or decrease in property taxes.
* “2024 Tax” column is the amount of tax paid in 2024.
* “2025 Tax at Revenue Neutral Rate” is the amount of tax that would be paid if the taxing entity did not increase or decrease property taxes from the prior year.
* “2025 Proposed Tax” column is the amount of taxes calculated based on the taxing entities proposed 2026 budget.
* “Amount of Revenue from Property Tax Levy” is the amount of total tax proposed to be collected from the entire taxing district to fund the 2026 budget, for both prior and current year.
* “Date, Time and Location of Public Hearing” notifies the taxpayer of when the taxing district plans to hold their budget public hearings to give an opportunity to voice concerns or protest property tax increases. The State of Kansas is exempt from the hearing process. School General fund mill levy rates are set at 20 mills per State Statute. “No Hearing Required” means the taxing entity is not exceeding the revenue neutral rate and is not required to hold an additional revenue neutral rate public hearing.
* The first 75,000 appraised value or 8,625 in assessed value for residential property is exempt from School General fund 20 mill levy rate for property tax.

Please contact the Leavenworth County Clerk’s office if you have any questions regarding the form at (913) 684-0422. Please contact the Leavenworth County Appraiser’s office with questions or concerns over “Property Values” at (913) 684-0440.

**Reminder this is not a tax bill, no payment is due at this time.**