

Kansas Public School Districts

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INTRODUCTION

This publication has been prepared by the School Finance section of the Kansas State Department of Education. The data in this publication is based on information received from the county clerks in Kansas. The full-time equivalency (FTE) enrollment used to compute the assessed valuation per pupil for 2013-2014 is the final audited (FTE) enrollment. Districts with audit appeals after that computation may have slightly different final assessed valuation per pupil for 2013-2014 than listed in this publication.

Please visit the School Finance Team of the Kansas State Department of Education website at www.ksde.org for more publications or additional information.

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TABLE OF CONTENTS

Introduction	ii
Table of Contents	iii
State Totals	iv
Classification of Property	V
Assessed Valuations by School District. Sorted by County	1-7

STATE TOTALS

	LOW	MEDIAN	HIGH
Assessed Valuation for 2013*	2,531,553	39,717,250	2,896,935,178
General Fund Assessed Valuation for 2013**	2,531,553	36,323,942	2,726,716,312
Assessed Valuation per Pupil for 2013	1,341	67,059	479,577
Assessed Valuation per Pupil for 2012	1,304	64,599	511,548
Assessed Valuation per Pupil for 2011	1,238	61,366	533,249
Assessed Valuation per Pupil for 2010	1,205	59,336	445,801
Assessed Valuation per Pupil for 2009	1,129	58,042	576,778
Assessed Valuation per Pupil for 2008	1,262	58,813	602,536

^{*}All funds except for General Fund.

History

In 1983, farm machinery, irrigation equipment and business aircraft were removed from tax rolls (no longer assessed) as a result of Kansas statute 79-201d.

Beginning in 1989, assessed valuation was changed as a result of the classification of property. All property statewide was reappraised and then the schedule below was used to classify property. In addition, merchants and manufacturing inventories and livestock were removed from the tax rolls.

From 2005-2007, commercial, industrial, telecommunications, and railroad machinery and equipment, along with coal, gas, refinery, crude oil, and natural gas line property were removed from the tax rolls as a result of Kansas statutes 79-223 to 79-229.

Classification of Property

System of taxation; classification; exemption.

(a) The provisions of this subsection shall govern the assessment and taxation of property on and after January 1, 1994, and each year thereafter. Except as otherwise hereinafter specifically provided, the legislature shall provide for a uniform and equal basis of valuation and rate of taxation of all property subject to taxation. The legislature may provide for the classification and the taxation uniformly as to class of recreational vehicles, as defined by the legislature, or may exempt such class from property taxation and impose taxes upon another basis in lieu thereof. The provisions of this subsection shall not be applicable to the taxation of motor vehicles, except as otherwise hereinafter specifically provided, mineral products, money, mortgages, notes and other evidence of debt and grain. Property shall be classified into the following classes for the purpose of assessment and assessed at the percentage of value prescribed therefore:

^{**}Used for General Fund only and excludes the first \$20,000 of Market Value of homes.

Class 1 shall consist of real property. Real property shall be further classified into seven subclasses. Such property shall be defined by law for the purpose of sub-classification and assessed uniformly as to subclass at the following percentages of value:

Class 1 -- Subclasses of Real Property

11.5%	Real property used for residential purposes including multi-family residential real property and real property necessary to accommodate a residential community of mobile or manufactured homes including the real property upon which such homes are located
30%	Land devoted to agricultural use which shall be valued upon the basis of its agricultural income or agricultural productivity pursuant to section 12 or article 11 of the constitution
12%	Vacant lots
12%	Real property which is owned and operated by a not-for-profit organization not subject to federal income taxation pursuant to section 501 of the federal internal revenue code, and which is included in this subclass by law
33%	Public utility real property, except railroad real property which shall be assessed at the average rate that all other commercial and industrial property is assessed
25%	Real property used for commercial and industrial purposes and buildings and other improvements located upon land devoted to agricultural use
30%	All other urban and rural real property not otherwise specifically sub-classified

Class 2 shall consist of tangible personal property. Such tangible personal property shall by further classified unto six subclasses, shall be defined by law for the purpose of sub-classification and assessed uniformly as to subclass at the following percentages of value:

Class 2 -- Subclasses of Tangible Personal Property

11.5%	Mobile homes used for residential purposes
30%	Mineral leasehold interests except oil leasehold interests the average daily production from which is five barrels or less, and the natural gas leasehold interests the average daily production from which is 100 mcf or less, which shall be assessed at 25%
33%	Public utility tangible personal property including inventories thereof, except railroad personal property including inventories thereof, which shall be assessed at the average rate all other commercial and industrial property is assessed
30%	All categories of motor vehicles not defined and specifically valued and taxed pursuant to law enacted prior to January 1, 1985
25%	Commercial and industrial machinery and equipment which, if its economic life is seven years or more, shall be valued at its retail cost when new less seven-year straight-line depreciation, or which, if its economic life is less than seven years, shall be valued at its retail cost when new less straight-line depreciation over its economic life, except that, the value so obtained for such property, notwithstanding its economic life and as long as such property is being used, shall not be less than 20% of the retail cost when new or such property
30%	All other tangible personal property not otherwise specifically classified

b) All property used exclusively for state, county, municipal, literary, educational, scientific, religious, benevolent and charitable purposes, farm machinery and equipment, merchants' and manufacturers' inventories, other than public utility inventories included in subclass (3) of class 2, livestock, and all household goods and personal effects not used for the production of income, shall be exempted from property taxation.

This constitution amendment was passed in November of 1992 and became effective January 1994.

NOTE: ASSESSED VALUATIONS MAY CHANGE DUE TO CORRECTIONS AND APPEALS.