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**Kansas State Department of Education**

**900 SW Jackson - Topeka, Kansas 66612-1212 January 2015**

 This publication has been prepared by the School Finance section of the Kansas State Department of Education to provide mill levy data for each of the unified school districts in Kansas.

 Due to the state school finance law, as amended, all general fund mill levies are set at 20.00 mills. The recreation commission levy has been moved out of the USD total mill levy since it is not a true school levy.

 It is hoped that this report will be beneficial to school boards, school administrators, and others who may be interested in the educational programs of local public school districts.

 Please visit the School Finance section of the Kansas Department of Education website at [www.ksde.org](http://www.ksde.org) for more publications or additional information.

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***School districts are authorized to levy property taxes for selected funds.***

***These funds are listed below:***

* General (KSA 72-6431)
* Supplemental General (KSA 72-6435)
* Capital Outlay (KSA 72-8801)
* Bond and interest #1 (KSA 10-113)
* Bond and interest #2 (KSA 10-113)
* No fund warrant (KSA 79-2939)
* Special assessment (KSA 12-6a10)
* Temporary note (KSA 72-8203b)
* Historical museum (KSA 12-1684)
* Public library board (KSA 72-1623a)
* Public library board emp benefits (KSA 12-16,102)
* Adult education (KSA 72-4523)
* Judgments (KSA 72-8209)
* Special liability expense (KSA 75-6110)
* School retirement (KSA 72-1726)
* Extraordinary growth facility (KSA 72-6441)
* Recreation commission (KSA 12-1927)
* Recreation commission employee benefits and special liability (KSA 12-1928 / 75-6110)

Property taxes for these funds are computed using a mill rate. This is a mathematical procedure to determine property taxes. **One mill is one dollar of property tax levied against $1,000 of assessed valuation.** The assessed valuation is computed by taking the market value of the property and multiplying it by the [appropriate assessment factor](http://www.ksde.org/leaf/reports_and_publications/assessed_valuation/assd_val.htm#Assessment1) for that class of property.

The following example for a $100,000 house is used to show how property taxes are computed. A school district has a total mill levy of 50. Of this 50 mills, the general fund is 20 mills (by statute), leaving 30 mills for the other fund levies. For general fund only, the first $20,000 is subtracted from the market value of the house to arrive at the assessed valuation of the house. For example, a house with a market value of $100,000 would be reduced to $80,000 ($100,000-$20,000 exemption) for general fund only. The $80,000 is multiplied by the assessment rate of 11.5% to arrive at an assessed valuation of $9,200. ($80,000 x 11.5% = $9,200). The $9,200 is multiplied by .020 (20 mills) to arrive at the property taxes for the general fund of $184. For the rest of the levy funds .030 (30 mills) is taken times the assessed valuation of $11,500 ($100,000 x 11.5%= $11,500) to arrive at the property tax of $345. By adding the two amounts of $345 plus $184, the result is a total school district property tax of $529 for this example.

![MCj04240840000[1]]()

*Another example for a $125,000 house is shown below:*

**Property Tax Calculation**

|  |  |  |
| --- | --- | --- |
|  | General Fund | All Other Funds |
| Market Value of House | $125,000 | $125,000 |
| $20,000 Exemption | - 20,000 |  |
| Net Value of House | $105,000 | $125,000 |
| Assessment Factor for Homes  | x 11.5% |  x 11.5%  |
| Assessed Valuation | $ 12,075 | $ 14,375 |
| Mill Rate | 20 mills | 13 mills |
| **Property Tax** | **$ 241.50** | **$ 186.88** |

 ($12,075 x .020) ($14,375 x .013)

**If you have questions, contact School Finance**

**785-296-3872**

 **Total School Property Taxes = $428.38 (General Fund plus all other funds)**

**For additional MILL LEVY information on the web**, go to: <http://www.ksde.org/Agency/FiscalandAdministrativeServices/SchoolFinance/ReportsandPublications.aspx>

* Select Mill Levies to access data for each district - reports available 2008-09 through 2014-2015.

**Note:** Market value and assessed value of farm land is different for each type of property and can be obtained from your local County Assessor’s Office.

* General

This is for the general operating fund. The school finance law mandates 20 mills per district.

* Supp General

This is the levy for the Supplemental General (LOB) fund.

* Capital Outlay

This is the levy for the Capital Outlay fund.

* Bond & Interest

This is the levy for the Bond & Interest fund.

* Ancillary

This is a levy authorized by the State Court of Tax Appeals for extraordinary growth in enrollment.

* Declining Enrollment

This is a levy authorized by the State Court of Tax Appeals for declining enrollment.

* Cost of Living

This is a levy authorized by the State Court of Tax Appeals for cost of living.

* USD Levies

This includes all levies from the General, Supplemental General, Adult Education, Capital Outlay, Bond & Interest, Extraordinary Growth (Ancillary), Declining Enrollment, Cost of Living, Special Liability, School Retirement, No Fund Warrant, Special Assessment, and Temporary Note.

* Total Other Levies

This includes the Historical Museum, Public Library, and Recreation Commission.

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**Total Mill Levies**  (Includes Historical Museum and Public Library for years prior to 2011-2012)

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2008-09** | **2009-10** | **2010-11** | **2011-12** | **2012-13** | **2013-14** | **2014-15** |
| Lowest | 22.68 | 24.94 | 26.30 | 27.37 | 29.68 | 29.05 | 23.85 |
| Median | 49.13 | 50.89 | 51.08 | 51.62 | 51.20 | 52.46 | 49.75 |
| Highest | 76.56 | 78.52 | 84.03 | 82.60 | 82.41 | 79.98 | 78.92 |

**Supplemental General Mill Levies**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2008-09** | **2009-10** | **2010-11** | **2011-12** | **2012-13** | **2013-14** | **2014-15** |
| Lowest | 2.68 | 4.94 | 5.98 | 5.70 | 5.68 | 5.053 | 0.00 |
| Median | 18.63 | 20.06 | 20.70 | 21.51 | 21.84 | 22.34 | 17.27 |
| Highest | 35.11 | 36.43 | 43.10 | 37.55 | 34.42 | 34.67 | 31.10 |

**Capital Outlay Mill Levies**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2008-09** | **2009-10** | **2010-11** | **2011-12** | **2012-13** | **2013-14** | **2014-15** |
| Lowest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Median | 4.00 | 4.00 | 3.00 | 4.00 | 4.00 | 4.11 | 6.79 |
| Highest | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 | 8.00 |

**Bond & Interest Mill Levies**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2008-09** | **2009-10** | **2010-11** | **2011-12** | **2012-13** | **2013-14** | **2014-15** |
| Lowest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Median | 9.40 | 9.48 | 9.64 | 9.65 | 9.81 | 9.64 | 10.57 |
| Highest | 29.01 | 31.09 | 36.82 | 35.60 | 36.34 | 30.10 | 38.84 |

**Recreation Commission Mill Levies**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | **2008-09** | **2009-10** | **2010-11** | **2011-12** | **2012-13** | **2013-14** | **2014-15** |
| Lowest | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Median | 2.10 | 2.00 | 2.06 | 2.19 | 2.19 | 2.23 | 2.29 |
| Highest | 7.39 | 7.52 | 7.71 | 8.03 | 8.08 | 7.77 | 8.24 |

\*The median is based on USD’s that have a levy.

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