

# HOW MILL LEVIES ARE COMPUTED



School districts are authorized to levy property taxes for selected funds. These funds are listed below:

- General (KSA [72-5142](#))
- Supplemental General (KSA [72-5147](#))
- Capital Outlay (KSA [72-53,113](#))
- 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 [72-1168](#))
- Historical museum (KSA [12-1684](#))
- Recreation commission employee benefits and special liability (KSA [12-1928 / 75-6110](#))
- Public library board (KSA [72-1419](#))
- Public library board emp benefits (KSA [12-16,102](#))
- Adult education (KSA [74-32, 259](#))
- Judgments (KSA [72-1141](#))
- Special liability expense (KSA [75-6110](#))
- School retirement (KSA [72-2661](#))
- Extraordinary growth facility (KSA [72-5158](#))
- Recreation commission (KSA [12-1927](#))

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 for that class of property.

The following example for a \$150,000 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 **\$42,049** 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 \$150,000 would be reduced to \$107,951 (\$150,000-\$42,049 exemption) for general fund only. The \$107,951 is taken times the assessment rate of 11.5% to arrive at an assessed valuation of \$12,414 (\$107,951 x 11.5%). The \$12,414 is multiplied by .020 (20 mills) to arrive at the property taxes for the general fund of \$248.28 For the rest of the levy funds .030 (30 mills) is taken times the assessed valuation of \$17,250 (\$150,000 x 11.5%) to arrive at the property tax of \$517.50. By adding the two amounts of \$248.28 plus \$517.50, the result is a total school district property tax of \$765.78 for this example.

Another *example* for a district that has total mill level of 43 mills and the value of the home is \$190,000 house is shown below:

## Property Tax Calculation

	<u>General Fund</u>	<u>All Other Funds</u>
Market Value of House	\$190,000	\$190,000
<b>\$42,049 Exemption</b>	<u>- 42,049</u>	
Net Value of House	\$147,951	\$190,000
Assessment Factor for Homes	<u>x 11.5%</u>	<u>x 11.5%</u>
Assessed Valuation	\$ 17,014	\$ 21,850
Mill Rate	<u>x 20 mills</u>	<u>x 23 mills</u>
<b>Property Tax</b>	<b>\$ 340.28</b>	<b>\$ 502.55</b>
	(\$17,014 x .020)	(\$21,850 x .023)

## Farm Land:

Market value and assessed value of farmland is different for each type of property and can be obtained from your local County Assessor's Office.

Total School Property Taxes = \$842.83 (General Fund plus all other funds)

**Excerpt K.S.A. 79-201x**

(b) For taxable year 2023, and all taxable years thereafter, the dollar amount of the extent of **appraised valuation that is exempt** pursuant to subsection (a) **shall be adjusted to reflect the average percentage change in statewide residential valuation** of all residential real property **for the preceding 10 years**. Such average percentage change shall not be less than zero. The director of property valuation shall calculate the average percentage change for purposes of this annual adjustment and calculate the dollar amount of the extent of appraised valuation that is exempt pursuant to this section each year.

For additional MILL LEVY information on the web, go to Data Central – <http://datacentral.ksde.org/>  
In the School Finance Reports module, select: School Finance Reports Warehouse.

- o Select Mill Rates to access data for each district – In the drop down box for school year, select a year. Reports are available 2007-08 through 2022-23.
- o 2023-24 Mill Rates will be available around February 1, 2024.

KSDE Data Central - Kansas Education Data Reporting

## School Finance Reports

WARNING: Because of the large volume of data being processed, these reports

Please select a report format:

Excel
PDF
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Please Select a Report: Mill Rates ▼

**Report Description:**

Mill Rates for all districts, and state averages, for the following funds: General, Supplemental, Special Liability, School Retirement, Extraordinary Growth, Bond & Interest 1, Bond & Interest 2, Historical Museum, Public Library Board, Public Library Benefits, Recreation Committee combined.

*\* Not all districts are authorized to levy property taxes on all funds.*

[Report Summary](#)

School Year: Please Select a School Year ▼

Display Report

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P:/budget/workshop budget sample/2024 workshop packet/mill levy

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