

HOW MILL LEVIES ARE COMPUTED



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

- o General (KSA 72-5142)
- o Supplemental General (KSA 72-5147)
- o Capital Outlay (KSA 72-53,113)
- o Bond and interest #1 (KSA 10-113)
- o Bond and interest #2 (KSA 10-113)
- o No fund warrant (KSA 79-2939)
- o Special assessment (KSA 12-6a10)
- o Temporary note (KSA 72-1168)
- o Historical museum (KSA 12-1684)
- o Recreation commission employee benefits and special liability (KSA 12-1928 / 75-6110)
- o Public library board (KSA 72-1419)
- o Public library board emp benefits (KSA 12-16,102)
- o Adult education (KSA 74-32, 259)
- o Judgments (KSA 72-1141)
- o Special liability expense (KSA 75-6110)
- o School retirement (KSA 72-2661)
- o Extraordinary growth facility (KSA 72-5158)
- o 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 \$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 taken times 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.

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

Property Tax Calculation

	<u>General Fund</u>	<u>All Other Funds</u>
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)

Farm Land:

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.

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





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 2020-21.
- o 2021-22 Mill Rate will be available around February 1, 2022.



School Finance Reports

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

Please select a report format:

Please Select a Report:

Report Description:
 Mill Rates for all districts, and state averages, for the following funds: General, Supplemental 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:

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