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)

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 $125,000 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 $40,000 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 $125,000 would be reduced to $85,000 ($125,000-$40,000 exemption) for general fund only. The $85,000 is taken times the assessment rate of 11.5% to arrive at an assessed valuation of $9,775. ($85,000 x 11.5% = $9,775). The $9,775 is multiplied by .020 (20 mills) to arrive at the property taxes for the general fund of $195.50. For the rest of the levy funds .030 (30 mills) is taken times the assessed valuation of $14,375 ($125,000 x 11.5%= $14,375) to arrive at the property tax of $431.25. By adding the two amounts of $195.50 plus $431.25, the result is a total school district property tax of $626.75 for this example.

Another example for a district that has total mill level of 33 mills and the value of the home is $175,000 house is shown below:

<table>
<thead>
<tr>
<th>Property Tax Calculation</th>
<th>General Fund</th>
<th>All Other Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Market Value of House</td>
<td>$175,000</td>
<td>$175,000</td>
</tr>
<tr>
<td>$40,000 Exemption</td>
<td>- 40,000</td>
<td></td>
</tr>
<tr>
<td>Net Value of House</td>
<td>$135,000</td>
<td>$175,000</td>
</tr>
<tr>
<td>Assessment Factor for Homes</td>
<td>x 11.5%</td>
<td>x 11.5%</td>
</tr>
<tr>
<td>Assessed Valuation</td>
<td>$15,525</td>
<td>$20,125</td>
</tr>
<tr>
<td>Mill Rate</td>
<td>20 mills</td>
<td>13 mills</td>
</tr>
<tr>
<td>Property Tax</td>
<td>$310.50</td>
<td>$261.63</td>
</tr>
</tbody>
</table>

Total School Property Taxes = $572.13 (General Fund plus all other funds)

Kansas leads the world in the success of each student.
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.

- 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 2021-22.
- 2022-23 Mill Rate will be available around February 1, 2023.

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### School Finance Reports

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

<table>
<thead>
<tr>
<th>Please select a report format:</th>
<th>Excel</th>
<th>PDF</th>
<th>Word</th>
<th>HTML</th>
</tr>
</thead>
</table>

Please Select a Report: Mill Rates

**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 & Inter Note, Historical Museum, Public Library Board, Public Library Benefits, Recreation Comm combined.

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

**Report Summary**

**School Year:** Please Select a School Year

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For more information, contact:

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