



KANSAS STATE DEPARTMENT OF EDUCATION

ASSESSED VALUATION

2018-2019



School Finance

www.ksde.org

FEB 2019



Mission

To prepare Kansas students for lifelong success through rigorous, quality academic instruction, career training and character development according to each student's gifts and talents.

Vision

Kansas leads the world in the success of each student.

Motto

Kansans CAN.

Successful Kansas High School Graduate

A successful Kansas high school graduate has the

- Academic preparation,
- Cognitive preparation,
- Technical skills,
- Employability skills and
- Civic engagement

to be successful in postsecondary education, in the attainment of an industry recognized certification or in the workforce, without the need for remediation.

Outcomes for Measuring Progress

- Social-Emotional growth measured locally
- Kindergarten readiness
- Individual Plan of Study focused on career interest
- High school graduation
- Postsecondary success

Kansas Leadership



Landon State Office Building
900 S.W. Jackson Street, Suite 600
Topeka, Kansas 66612-1212

(785) 296-3203
www.ksde.org/board



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Landon State Office Building
900 S.W. Jackson Street, Suite 600
Topeka, Kansas 66612-1212

(785) 296-3201
www.ksde.org



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School Finance
Kansas State Department of Education
900 S.W. Jackson Street, Suite 356
Topeka, Kansas 66612-1212
(785) 296-3872
www.ksde.org

INTRODUCTION

Dale M. Dennis

– Deputy Commissioner
Division of Fiscal & Administrative Services
Kansas State Department of Education
ddennis@ksde.org

Craig Neuenswander

– Director, School Finance
Division of Fiscal & Administrative Services
Kansas State Department of Education
craign@ksde.org

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

Please visit the Kansas State Department of Education's [Data Central](#) for more publications or additional information.

STATE TOTALS

	Low	Median	High
¹ General Fund Assessed Valuation 2018-19	2,108,018	41,043,720	3,698,213,958
² Capital Outlay Assessed Valuation 2018-19	2,108,018	43,392,886	3,695,714,552
³ LOB/B&I Assessed Valuation 2018-19	2,108,018	43,392,886	3,695,714,552
⁴ Total Assessed Valuation 2018-19	2,108,018	43,945,382	3,868,993,707
Total Assessed Valuation per Pupil			
2018-19 (unaudited)	1,243	81,454	604,673
2017-18	1,114	77,175	563,123
2016-17	1,395	75,965	543,146
2015-16	1,500	74,266	547,862
2014-15	1,253	69,846	484,593
2013-14	1,341	67,059	479,577
2012-13	1,304	64,599	511,548
2011-12	1,238	61,366	533,249
2010-11	1,205	59,336	445,801
2009-10	1,129	58,321	576,778
2008-09	1,262	58,885	602,536
2007-08	1,337	56,517	507,114

- ¹ Used for General Fund only and excludes the first \$20,000 of Market Value of homes.
- ² Effective July 1, 2017 (Senate Bill 19), there are no Capital Outlay tax exemptions for new or revised plans for economic development and industrial revenue bonds. Capital Outlay Valuation is the LOB/B&I Valuation plus the taxable assessed valuation for Capital Outlay. Beginning the 2019-2020 school year, this valuation helps determine Capital Outlay state aid rates.
- ³ LOB/B&I Assessed Valuation is the Total Valuation for all funds, excluding Neighborhood Revitalization (KSA 12-17, 118) and Tax Increment Financing (KSA 12-1776a). This valuation is used for determining LOB (Local Option Budget) and B&I (Bond & Interest) state aid rates.
- ⁴ Total Assessed Valuation for all funds. This does not include the Capital Outlay taxable valuation.

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

KSA 79-1439: 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:

Class 1 – Subclasses of Real Property

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:

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 – Subclasses of Tangible Personal Property

Class 2 shall consist of tangible personal property. Such tangible personal property shall be further classified into 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:

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 passed in November of 1992 and became effective January 1994.

Note: Assessed valuations may change due to corrections and appeals.



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the success of each student.*