



School District Property Tax Rates

The Department of Management has finalized and released the FY 2021 school aid data file. Included in the data file is information on property tax rates, program funding levels, state school aid, taxable valuations, and other information included on each school district’s aid and levy worksheet. This data boost will first provide an overview of the FY 2021 property tax rates and then provide an analysis of property tax amounts and rates since FY 2011.

The following table provides some general statistics on the FY 2021 school district property tax rate, including an analysis of the individual levies that make up the total school levy rate.

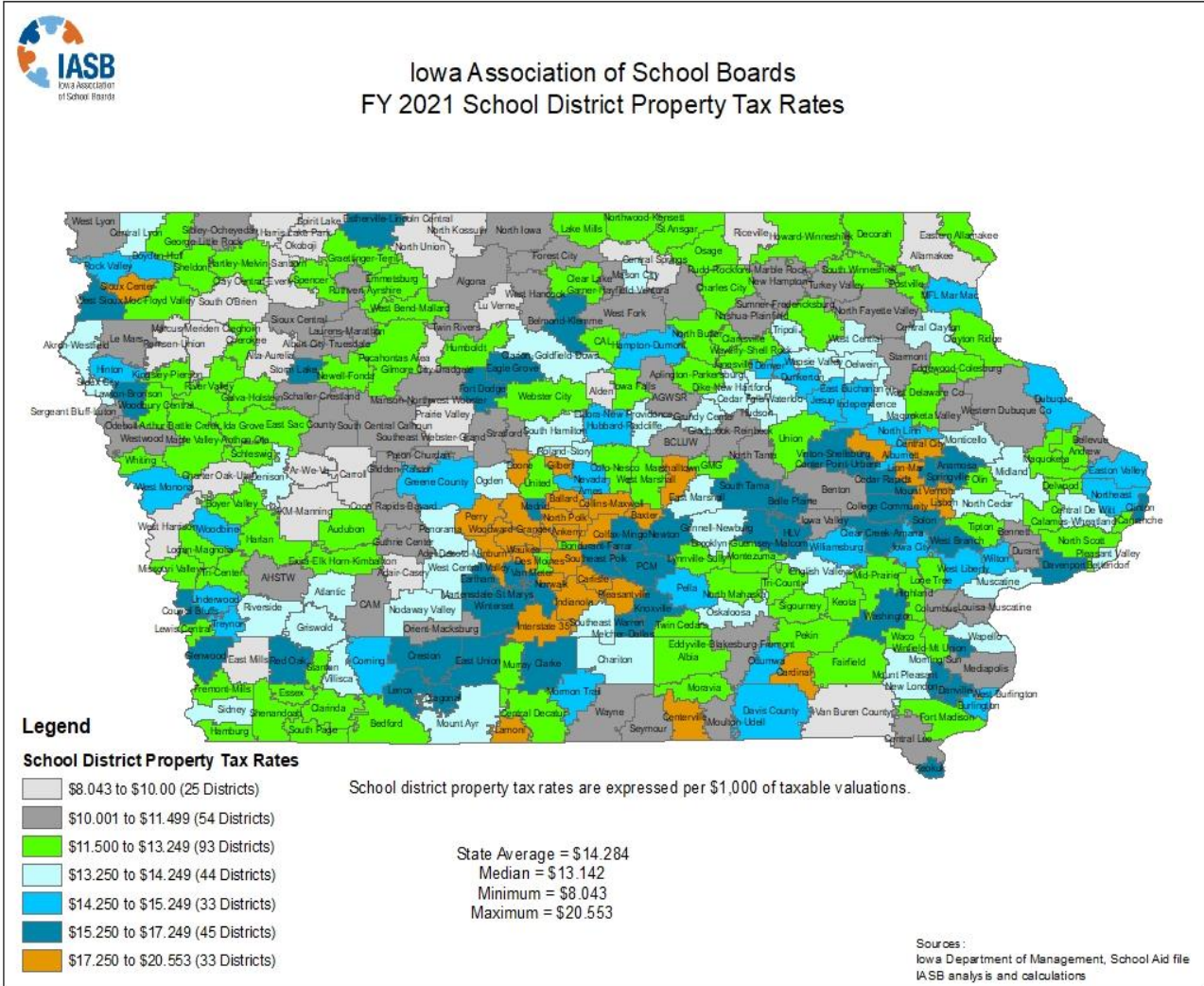
Levy Components	School District Property Tax Rate Stats				Districts with Levy	
	Average	Median	Maximum	Minimum	Number	Percentage
CDC Levy	\$8.782	\$ 8.454	\$ 10.736	\$ 6.362	327	100.0%
Instructional Support	\$0.778	\$ 0.501	\$ 1.835	\$ -	325	99.4%
Ed. Improvement	\$0.004	\$ -	\$ 3.612	\$ -	3	0.9%
Cash Reserve	\$1.230	\$ 0.495	\$ 5.099	\$ -	198	60.6%
Total Gen. Fund	\$10.795	\$ 9.782	\$ 17.569	\$ 6.767	327	100.0%
Management	\$0.947	\$ 0.923	\$ 5.839	\$ -	310	94.8%
PERL	\$0.019	\$ -	\$ 0.135	\$ -	27	8.3%
Reg. PPEL	\$0.327	\$ 0.330	\$ 0.330	\$ -	325	99.4%
Voter PPEL	\$0.885	\$ 0.675	\$ 1.340	\$ -	268	82.0%
Debt	\$1.311	\$ 0.752	\$ 4.050	\$ -	178	54.4%
Total non-G.F.	\$3.489	\$ 3.016	\$ 7.380	\$ 0.425	327	100.0%
Total Levy	\$14.284	\$13.142	\$ 20.553	\$ 8.043	327	100.0%

CDC = Levy to fund the combined district cost. Includes school aid formula levies (uniform levy and additional levy).

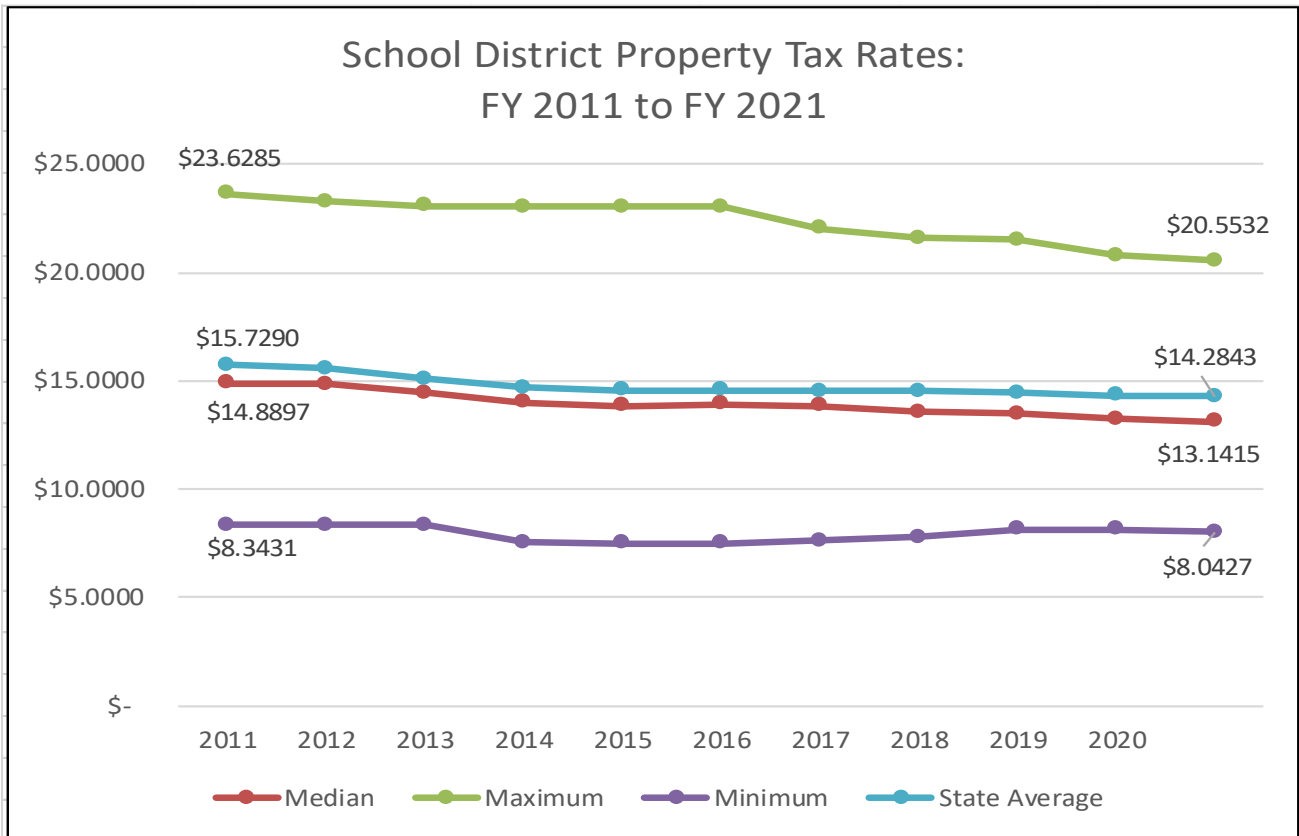
The following map provides the FY 2021 school district tax rate, per \$1,000 of taxable valuations, by school district. [View a larger map](#). Total school district levy rates are impacted by taxable valuations per student. In general, districts with higher taxable valuations per pupil will have lower tax rates than districts with lower taxable valuations. Additionally, implementation of discretionary school district levies impacts the overall rate as well. In addition to the map, IASB has the following tools that provide property tax information by school district:

- [FY 2021 Property Tax Rate Comparison Tool](#) - This file provides a complete list of school district levy rates by type for all school districts. Additionally, this tool allows you to compare to similar enrollment size school districts or to self-select your own comparison.
- [Financial Focus Property Tax Rates](#) - Detailed historical and comparative information about the different tax rates and overall tax rate of your district.

- [FY 2021 Taxable Valuation Per Pupil Comparison Tool](#) - This tool provides information pertaining to taxable valuation per pupil for all districts and allows for comparisons by enrollment or taxable valuation per pupil amounts. Additionally, the FY 2020 total tax rate for each district is included for comparison purposes.



The following graph and table provide the average, median, maximum, and minimum school district property tax rates for the past nine years. Although not uniform, the trend in the average and median school property tax rates has moved downward in the past nine years.



Fiscal Year	State Average	Median	Maximum	Minimum	Range
2021	\$ 14.2843	\$ 13.1415	\$ 20.5532	\$ 8.0427	\$ 12.5105
2020	\$ 14.3308	\$ 13.2242	\$ 20.7975	\$ 8.1283	\$ 12.6692
2019	\$ 14.4610	\$ 13.4931	\$ 21.5300	\$ 8.1541	\$ 13.3759
2018	\$ 14.5248	\$ 13.5480	\$ 21.5783	\$ 7.7993	\$ 13.7790
2017	\$ 14.5416	\$ 13.8314	\$ 22.0520	\$ 7.6153	\$ 14.4368
2016	\$ 14.5658	\$ 13.9417	\$ 23.0532	\$ 7.4886	\$ 15.5646
2015	\$ 14.5553	\$ 13.8300	\$ 23.0532	\$ 7.4886	\$ 15.5646
2014	\$ 14.7035	\$ 13.9903	\$ 23.0532	\$ 7.5372	\$ 15.5160
2013	\$ 15.1063	\$ 14.4590	\$ 23.0610	\$ 8.3345	\$ 14.7265
2012	\$ 15.5785	\$ 14.8425	\$ 23.2980	\$ 8.3447	\$ 14.9533
2011	\$ 15.7290	\$ 14.8897	\$ 23.6285	\$ 8.3431	\$ 15.2854

Tax rates expressed per \$1,000 of taxable valuations.

Sources: Iowa Department of Management, School Aid file, and IASB analysis and calculations

IASB tracks historic property tax rates by school district and that information is available here:

- [Historic Property Tax Data by School District](#) - This file provides 10 years of school district property tax information by levy type and includes total amounts, property tax rates, and per pupil property taxes.

The tables below provide information on the school district property tax amounts (in millions) and property tax rates by individual component for FY 2011 – FY 2021.

School District Levy Totals: FY 2011 through FY 2021 (Dollars in Millions)										
FY	Levy to Fund Combined District Cost	Instructional Support	Total Cash Reserve	Total General Fund	Management Levy	PPEL	Voter PPEL	PERL	Debt	Total School Levy
2021	\$ 1,612.8	\$ 153.1	\$ 226.1	\$ 1,992.6	\$ 174.0	\$ 64.2	\$ 174.1	\$ 3.5	\$ 257.7	\$ 2,666.2
2020	\$ 1,562.5	\$ 148.3	\$ 230.0	\$ 1,941.3	\$ 163.4	\$ 61.0	\$ 163.0	\$ 3.0	\$ 226.7	\$ 2,558.4
2019	\$ 1,530.3	\$ 142.7	\$ 218.4	\$ 1,891.9	\$ 150.6	\$ 58.3	\$ 151.0	\$ 2.9	\$ 208.5	\$ 2,463.2
2018	\$ 1,474.8	\$ 138.1	\$ 224.7	\$ 1,837.8	\$ 137.0	\$ 55.4	\$ 139.8	\$ 2.7	\$ 180.1	\$ 2,353.0
2017	\$ 1,421.3	\$ 133.9	\$ 220.4	\$ 1,775.8	\$ 132.6	\$ 52.7	\$ 130.2	\$ 2.5	\$ 170.9	\$ 2,264.8
2016	\$ 1,380.3	\$ 128.0	\$ 208.3	\$ 1,716.8	\$ 120.3	\$ 50.6	\$ 119.4	\$ 2.4	\$ 162.6	\$ 2,172.1
2015	\$ 1,349.3	\$ 119.5	\$ 183.0	\$ 1,652.1	\$ 147.2	\$ 49.4	\$ 108.5	\$ 2.4	\$ 162.4	\$ 2,122.0
2014	\$ 1,337.9	\$ 114.5	\$ 190.9	\$ 1,642.9	\$ 150.7	\$ 48.2	\$ 103.7	\$ 2.3	\$ 148.2	\$ 2,095.9
2013	\$ 1,310.8	\$ 104.2	\$ 231.9	\$ 1,647.1	\$ 139.9	\$ 45.6	\$ 97.9	\$ 2.2	\$ 131.6	\$ 2,064.5
2012	\$ 1,314.6	\$ 100.4	\$ 274.1	\$ 1,689.0	\$ 114.0	\$ 43.4	\$ 91.3	\$ 2.2	\$ 111.6	\$ 2,051.6
2011	\$ 1,250.2	\$ 98.3	\$ 298.3	\$ 1,646.6	\$ 107.8	\$ 41.1	\$ 86.5	\$ 2.2	\$ 102.8	\$ 1,987.0

School District Levies - Average Property Tax Rates: FY 2011 through FY 2021										
	Levy to Fund Combined District Cost	Instructional Support	Total Cash Reserve	Total General Fund	Management Levy	PPEL	Voter PPEL	PERL	Debt	Total School Levy
2021	\$ 8.7822	\$ 0.7784	\$ 1.2310	\$ 10.7952	\$ 0.9475	\$ 0.3266	\$ 0.8851	\$ 0.0192	\$ 1.3106	\$ 14.2843
2020	\$ 8.8826	\$ 0.7900	\$ 1.3073	\$ 10.9830	\$ 0.9289	\$ 0.3251	\$ 0.8687	\$ 0.0172	\$ 1.2077	\$ 14.3308
2019	\$ 9.1156	\$ 0.7960	\$ 1.3011	\$ 11.2158	\$ 0.8971	\$ 0.3250	\$ 0.8425	\$ 0.0173	\$ 1.1631	\$ 14.4610
2018	\$ 9.2337	\$ 0.8088	\$ 1.4066	\$ 11.4510	\$ 0.8580	\$ 0.3248	\$ 0.8189	\$ 0.0169	\$ 1.0551	\$ 14.5248
2017	\$ 9.2569	\$ 0.8145	\$ 1.4353	\$ 11.5085	\$ 0.8638	\$ 0.3207	\$ 0.7921	\$ 0.0164	\$ 1.0400	\$ 14.5416
2016	\$ 9.3862	\$ 0.8137	\$ 1.4165	\$ 11.6173	\$ 0.8182	\$ 0.3217	\$ 0.7588	\$ 0.0163	\$ 1.0335	\$ 14.5658
2015	\$ 9.3826	\$ 0.7753	\$ 1.2724	\$ 11.4359	\$ 1.0237	\$ 0.3208	\$ 0.7044	\$ 0.0166	\$ 1.0538	\$ 14.5553
2014	\$ 9.4970	\$ 0.7612	\$ 1.3550	\$ 11.6222	\$ 1.0700	\$ 0.3203	\$ 0.6895	\$ 0.0162	\$ 0.9852	\$ 14.7035
2013	\$ 9.6738	\$ 0.7692	\$ 1.7117	\$ 12.1557	\$ 1.0326	\$ 0.3152	\$ 0.6768	\$ 0.0163	\$ 0.9096	\$ 15.1063
2012	\$ 10.0577	\$ 0.7680	\$ 2.0972	\$ 12.9219	\$ 0.8720	\$ 0.3116	\$ 0.6553	\$ 0.0168	\$ 0.8007	\$ 15.5785
2011	\$ 9.9701	\$ 0.7836	\$ 2.3787	\$ 13.1313	\$ 0.8593	\$ 0.3071	\$ 0.6461	\$ 0.0172	\$ 0.7678	\$ 15.7290