



School District Property Tax Rates

The Department of Management has finalized and released the FY 2022 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 2022 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 2022 school district property tax rate, including an analysis of the individual levies that make up the total school levy rate.

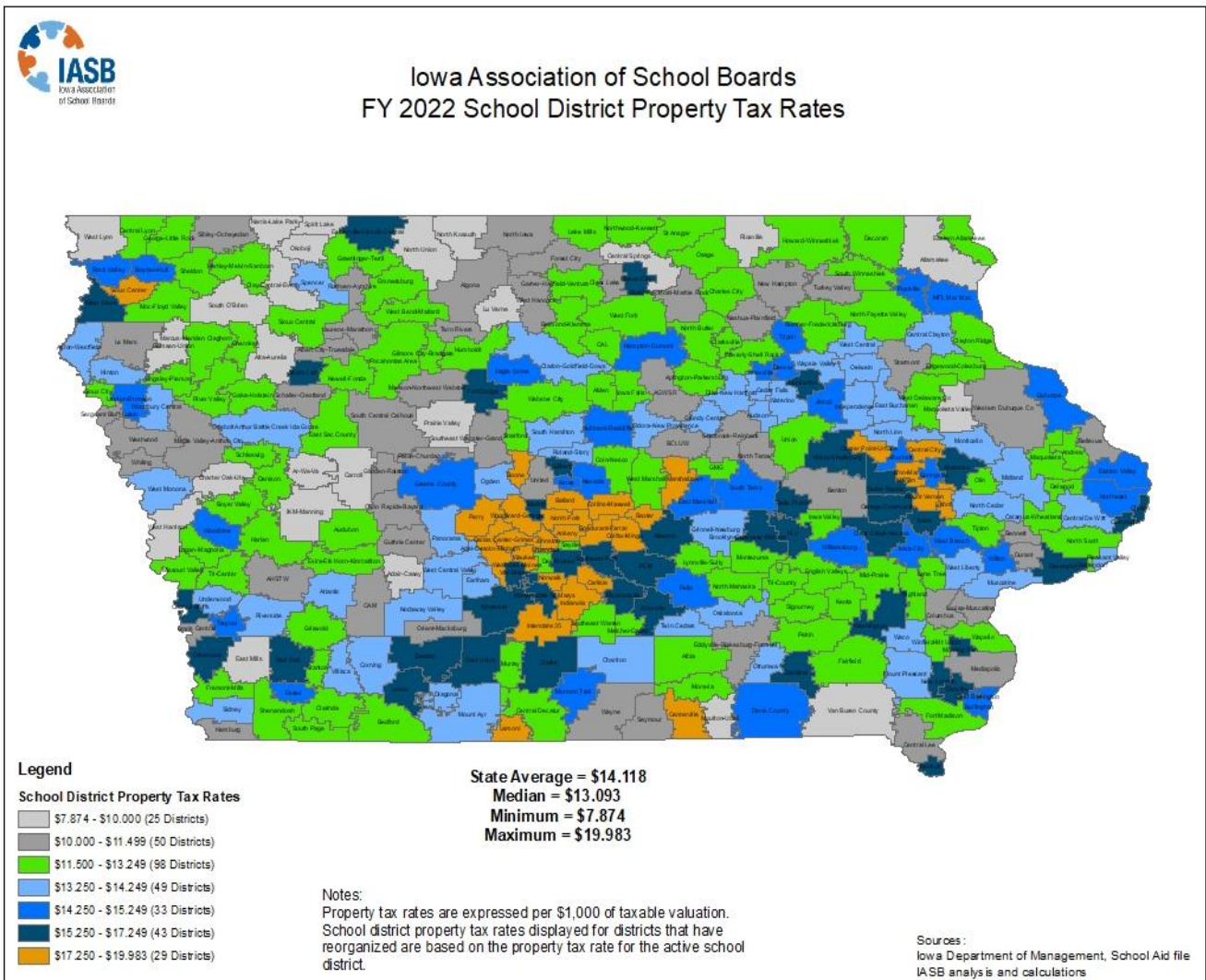
| Levy Components | School District Property Tax Rate Stats | | | | Districts with Levy | |
|------------------------|---|-----------------|-----------------|----------------|---------------------|---------------|
| | Average | Median | Maximum | Minimum | Number | Percentage |
| CDC Levy | \$8.735 | \$8.413 | \$10.844 | \$6.142 | 327 | 100.0% |
| Instructional Support | \$0.772 | \$0.593 | \$1.789 | \$0.000 | 325 | 99.4% |
| Ed. Improvement | \$0.005 | \$0.000 | \$3.772 | \$0.000 | 3 | 0.9% |
| Cash Reserve | \$1.076 | \$0.175 | \$6.252 | \$0.000 | 173 | 52.9% |
| Total Gen. Fund | \$10.588 | \$9.658 | \$17.363 | \$7.006 | 327 | 100.0% |
| Management | \$0.958 | \$0.957 | \$4.620 | \$0.000 | 315 | 96.3% |
| PERL | \$0.020 | \$0.000 | \$0.135 | \$0.000 | 28 | 8.6% |
| Reg. PPEL | \$0.326 | \$0.330 | \$0.330 | \$0.000 | 324 | 99.1% |
| Voter PPEL | \$0.931 | \$0.770 | \$1.340 | \$0.000 | 272 | 83.2% |
| Debt | \$1.295 | \$0.737 | \$4.050 | \$0.000 | 177 | 54.1% |
| Total non-G.F. | \$3.530 | \$3.170 | \$7.448 | \$0.330 | 327 | 100.0% |
| Total Levy | \$14.118 | \$13.093 | \$19.983 | \$7.874 | 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 2022 school district tax rate, per \$1,000 of taxable valuations, by school district. [Click here for 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:

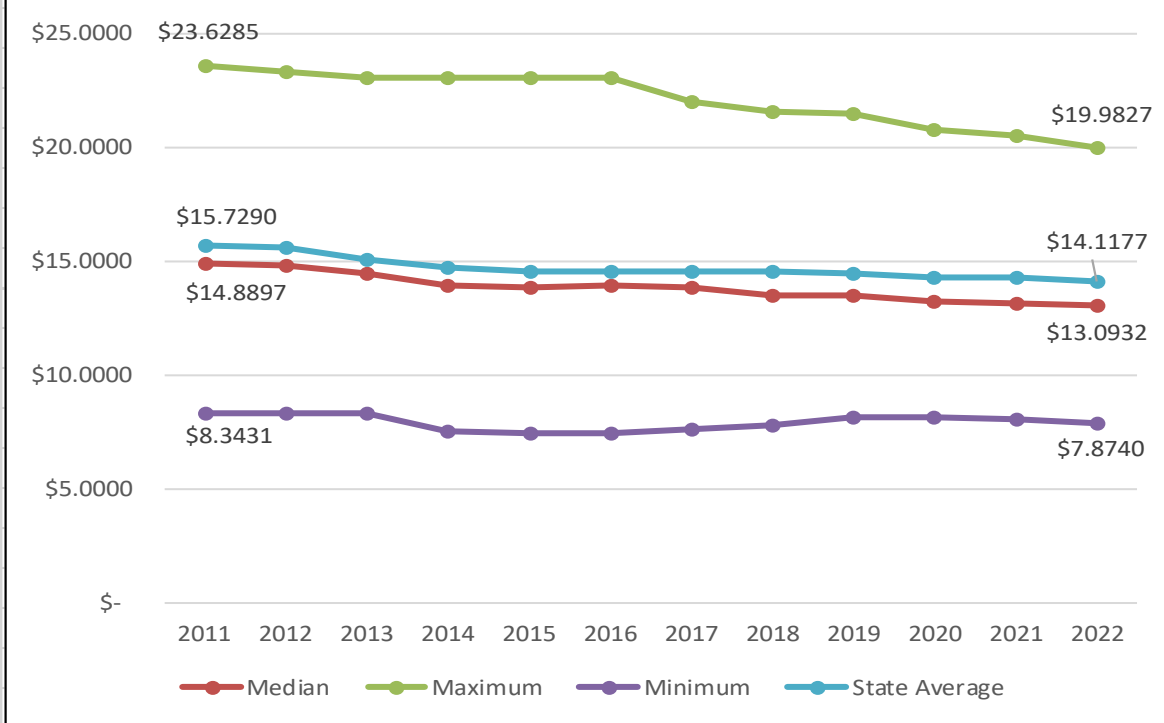
- [FY 2022 Property Tax Rate Comparison Tool](#) - This file provides a complete list of school district levy rates by type for all school districts. Additionally, this tool allows you to compare to similar enrollment size school districts or to self-select your own comparison

- [Financial Focus Property Tax Rates](#) - Detailed historical and comparative information about the different tax rates and overall tax rate of your district.
- [FY 2022 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 eleven years.

School District Property Tax Rates: FY 2011 to FY 2022



| Fiscal Year | State Average | Median | Maximum | Minimum | Range |
|-------------|---------------|------------|------------|-----------|------------|
| 2022 | \$ 14.1177 | \$ 13.0932 | \$ 19.9827 | \$ 7.8740 | \$ 12.1087 |
| 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 2022.

| School District Levy Totals: FY 2011 through FY 2022 (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 |
| 2022 | \$ 1,658.7 | \$ 157.3 | \$ 205.0 | \$ 2,021.2 | \$ 181.8 | \$ 66.5 | \$ 189.8 | \$ 3.7 | \$ 263.9 | \$ 2,727.0 |
| 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 2022 | | | | | | | | | | |
|--|-------------------------------------|-----------------------|--------------------|--------------------|-----------------|-----------|------------|-----------|-----------|-------------------|
| 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 |
| 2022 | \$ 8.7353 | \$ 0.7719 | \$ 1.0795 | \$ 10.5878 | \$ 0.9576 | \$ 0.3263 | \$ 0.9311 | \$ 0.0197 | \$ 1.2951 | \$ 14.1177 |
| 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 |