

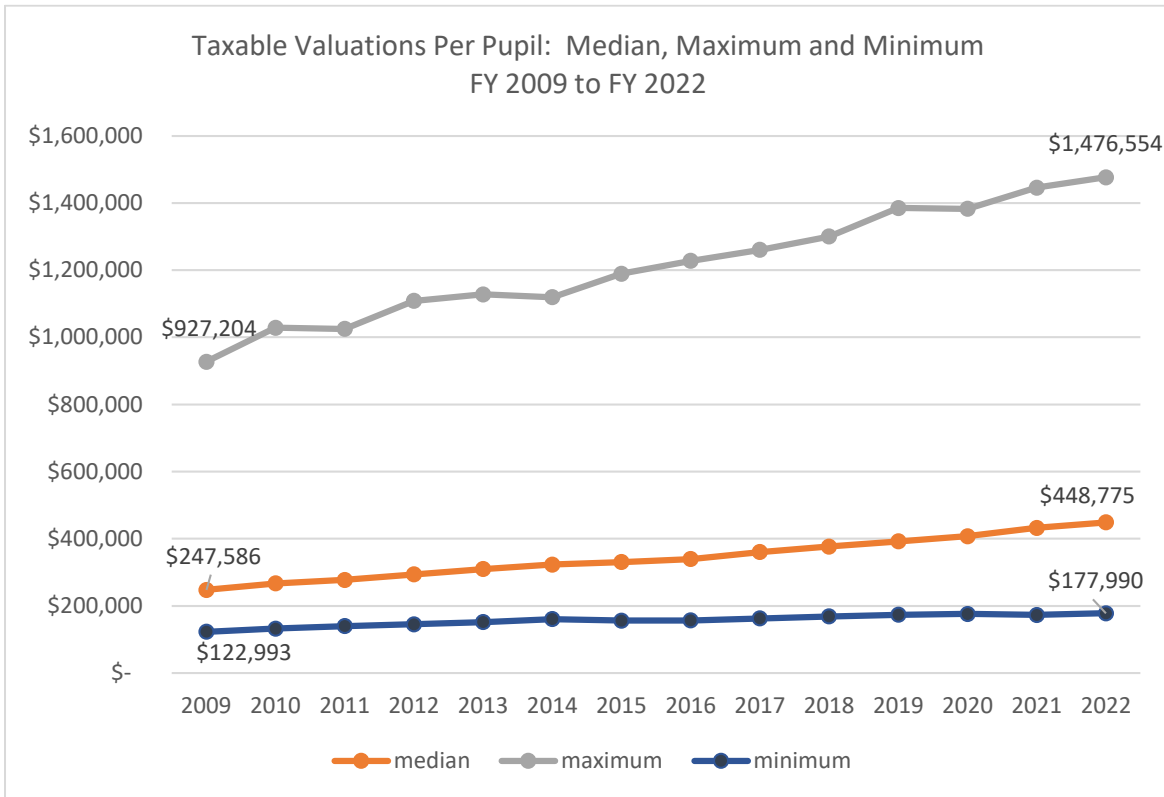


## FY 2022 Taxable Valuations Per Pupil

Taxable valuations per pupil is a measure that identifies a school district’s effort to levy school taxes. In general:

- Districts with higher taxable valuations per pupil will have lower overall tax rates, will generate more property tax dollars on a per pupil basis, and will generate less state aid through the school aid formula on a per pupil basis than districts with lower taxable valuations per pupil.
- Districts with lower taxable valuations per pupil will generally have higher overall tax rates, will generate less property tax dollars on a per pupil basis, and will generate more state aid through the school aid formula than districts with higher per taxable valuations per pupil.

The following chart provides the statewide maximum, minimum, and median taxable valuations per pupil from FY 2009 to FY 2022.



The following table provides information on median enrollments and median tax rate amounts broken out by taxable valuation per pupil categories for FY 2022. Data in the table indicate that, in general, as

taxable valuations per pupil increase, median enrollments decrease and the median school district tax rate also declines.

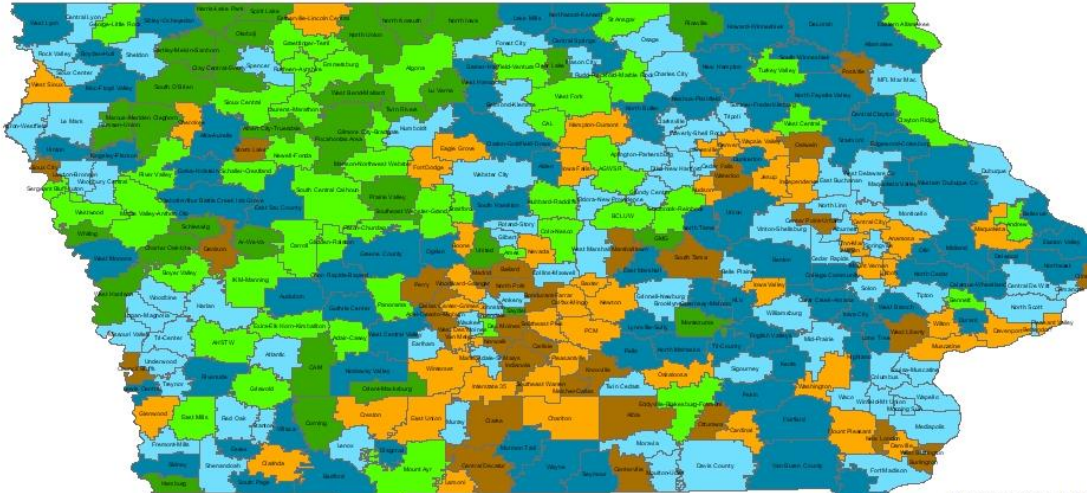
Taxable Valuation Per Pupil Category			Number of Districts in Category	Median Enrollment	Median Tax Rate
\$177,990	to	\$ 283,401	33	1,902.8	\$ 16.3253
\$283,402	to	\$ 358,901	49	1,028.7	\$ 15.7920
\$358,902	to	\$ 448,775	82	813.7	\$ 13.8176
\$448,776	to	\$ 580,923	82	584.0	\$ 12.4253
\$580,924	to	\$ 711,087	49	487.2	\$ 11.5308
\$711,088	to	\$1,476,554	32	336.7	\$ 10.2743
<b>All Districts</b>			<b>327</b>	<b>676.6</b>	<b>\$ 13.2242</b>

The following map provides the taxable valuations per pupil in FY 2022 for each school district. [View a larger map](#). Additional information pertaining to taxable valuations per pupil and school district tax rates is available from the following IASB data tools:

- [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 2022 total tax rate for each district is included for comparison purposes.
- [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 size school districts or to self-select your own comparison.
- [Historic Property Tax Data by School District](#) - This file provides 10 years of school district property tax information by levy type.
- [FY 2022 Taxable Valuations by Class of Property by School District](#) - This file provides information pertaining to taxable valuations by class of property, percentage by class of property to total taxable valuations, and per pupil amounts by class of property.
- [Tax Rates \(Financial Focus\)](#) - Detailed historical and comparative information about the different tax rates and overall tax rate of your district.
- [Taxable Valuation By Class \(Financial Focus\)](#) - What types of property is there in your district? Learn this and more about property tax valuation in your district using this tool.



## Iowa Association of School Boards FY 2022 Taxable Valuations Per Pupil



**Legend**

**FY 2022 Taxable Valuation Per Pupil**

- \$177,990 to \$283,401 (33 Districts)
- \$283,402 to \$358,901 (49 Districts)
- \$358,902 to \$448,775 (82 Districts)
- \$448,776, to \$580,923 (82 Districts)
- \$580,924 to \$711,087 (49 Districts)
- \$711,088 to \$1,1476,554 (32 Districts)

Highest Tax. Valuations Per Pupil		
District	Tax. Val. Per Pupil	Prop. Tax Rate
Okoboji	\$ 1,476,254	\$ 9.240%
Lu Verne	\$ 1,403,096	\$ 7.876%
Spirit Lake	\$ 1,094,840	\$ 8.180%
North Wauson	\$ 1,036,720	\$ 8.306%
South O'Brien	\$ 1,022,795	\$ 9.634%
Romney Union	\$ 862,618	\$ 8.017%
Pocahontas Area	\$ 914,897	\$ 13.822%
Ar-We-Va	\$ 956,411	\$ 9.267%

Lowest Tax. Valuations Per Pupil		
District	Tax. Val. Per Pupil	Prop. Tax Rate
Charmwa	\$ 177,990	\$ 14.222%
Spirit Lake	\$ 194,966	\$ 17.170%
Sioux City	\$ 199,972	\$ 12.481%
Perry	\$ 210,477	\$ 19.982%
Norwalk	\$ 212,842	\$ 18.773%
Centerville	\$ 213,436	\$ 17.611%
Carroll	\$ 213,947	\$ 19.833%
Kossuth	\$ 215,326	\$ 15.599%

State Average = \$392,206  
State Median = \$448,775

In general, school districts with lower taxable valuations per pupil will likely have a higher school district tax levy rate than districts with a higher taxable valuation per pupil.

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