

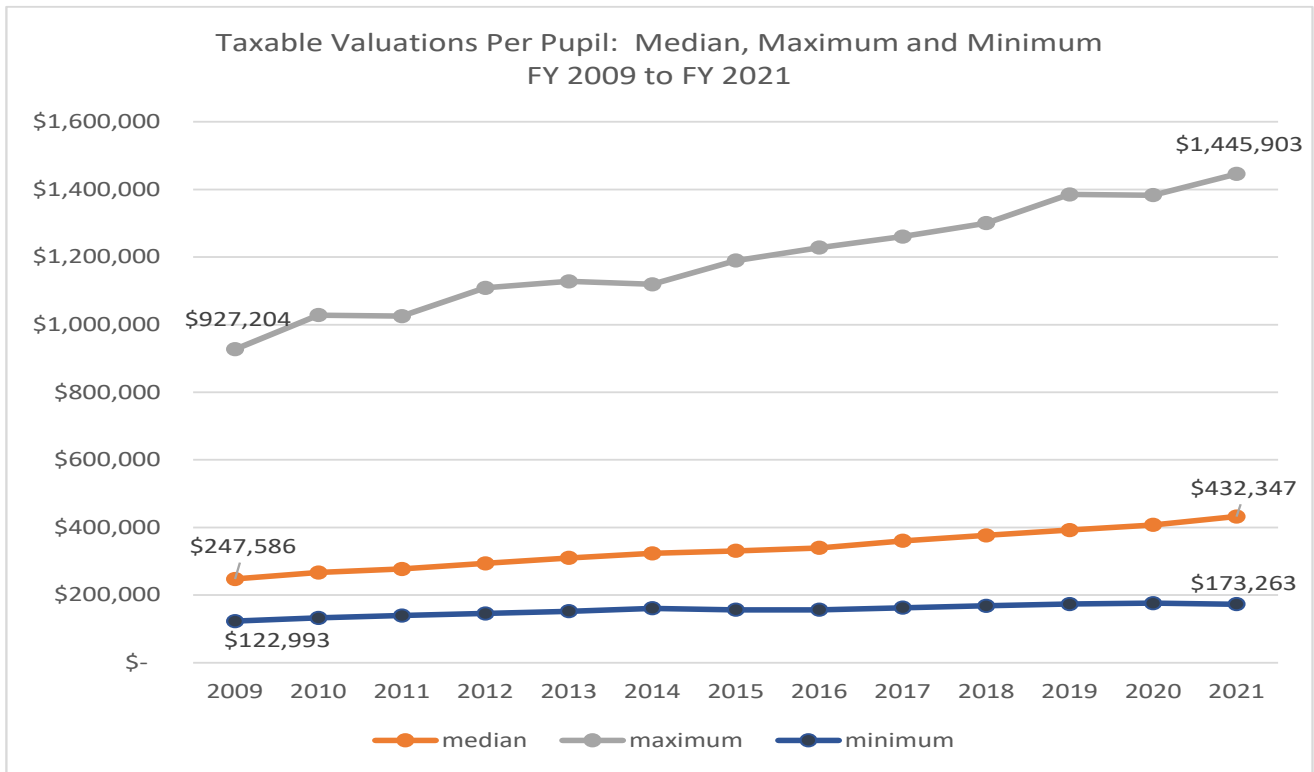


FY 2020 Taxable Valuations Per Pupil

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 taxable valuations per pupil.

The following chart provides the statewide maximum, minimum, and median taxable valuations per pupil from FY 2009 to FY 2021.



The following table provides information on median enrollments and median tax rate amounts broken out by taxable valuation per pupil categories for FY 2021. 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.

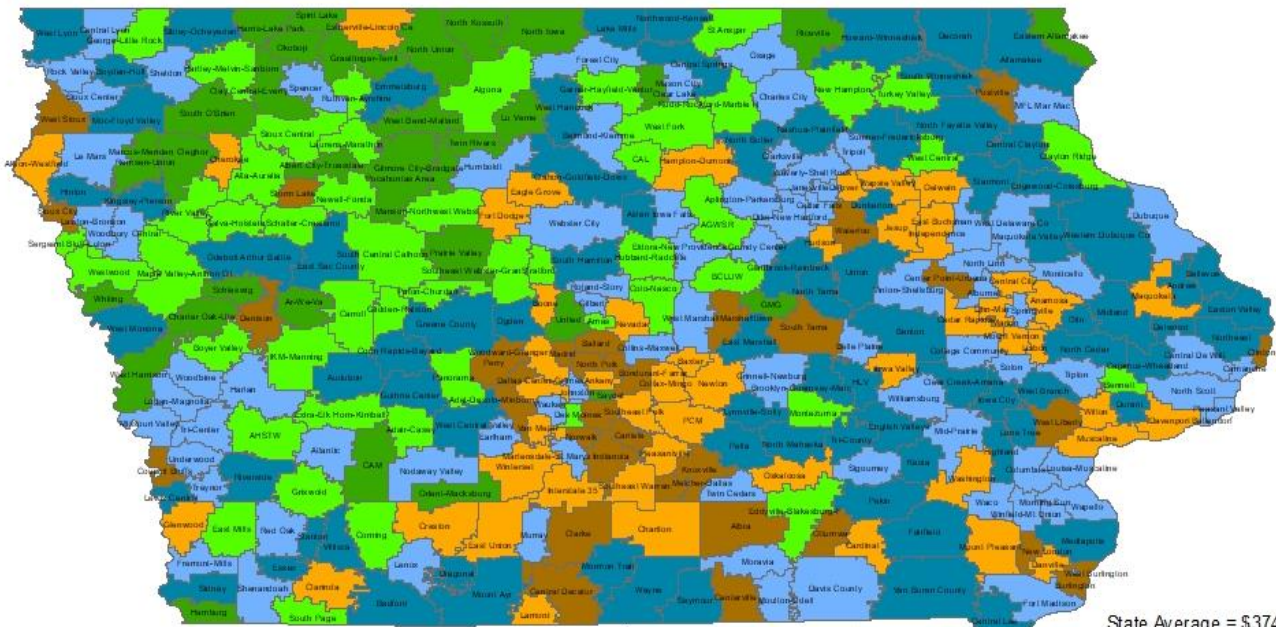
Taxable Valuation Per Pupil Category	Number of Districts in Category	Median Enrollment	Median Tax Rate
\$173,263 to \$271,345	33	1,911.0	\$ 17.0495
\$271,346 to \$343,637	49	1,108.3	\$ 15.7959
\$343,638 to \$432,347	82	827.1	\$ 13.7869
\$432,348 to \$557,537	82	588.8	\$ 12.4993
\$557,538 to \$678,624	49	504.1	\$ 11.4037
\$678,625 to \$1,445,903	32	321.2	\$ 10.0093
All Districts	327	682.6	\$ 13.2242

The following map provides the taxable valuations per pupil in FY 2021 for each school district. ([Click here for 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 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.
- [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 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 and includes total amounts, property tax rates, and per pupil property taxes.
- [FY 2021 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 2021 Taxable Valuations Per Pupil



State Average = \$374,718
State Median = \$432,347

Legend

FY 2021 Taxable Valuations Per Pupil

- \$173,263 to \$271,345 (33 Districts)
- \$271,346 to \$343,637 (49 Districts)
- \$343,638 to \$432,347 (82 Districts)
- \$432,348 to \$557,537 (82 Districts)
- \$557,538 to \$678,624 (49 Districts)
- \$678,625 to \$1,445,903 (32 Districts)

Highest Taxable Valuation Per Pupil			Lowest Taxable Valuation Per Pupil		
District	Tax. Val. Per Pupil	Prop. Tax Rate	District	Tax. Val. Per Pupil	Prop. Tax Rate
Lu Verne	\$ 1,445,903	\$ 8.2465	Osurnias	\$ 173,263	\$ 14.7174
Okoboji	\$ 1,420,881	\$ 9.5575	Storm City	\$ 193,663	\$ 13.5298
Spirit Lake	\$ 1,076,698	\$ 8.1805	Danison	\$ 202,153	\$ 13.2675
North Kossuth	\$ 1,001,226	\$ 8.2536	Perry	\$ 206,017	\$ 20.5532
Twin Rivers	\$ 969,325	\$ 10.1802	Nowak	\$ 206,868	\$ 18.8694
Ar-We-Va	\$ 955,182	\$ 9.0101	Carlisle	\$ 207,501	\$ 17.8103
Chay Central-Every	\$ 955,114	\$ 8.5295	Centerville	\$ 208,648	\$ 18.7313
Pocahontas Area	\$ 944,965	\$ 11.8641	Keokuk	\$ 208,808	\$ 15.7083

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