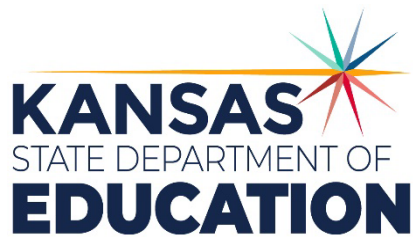


Assessed Valuation

2024-2025



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SUCCESS DEFINED

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

- Social-emotional growth
- Kindergarten readiness
- Individual Plan of Study
- Civic engagement
- Academically prepared for postsecondary
- High school graduation
- Postsecondary success



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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.

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Jan. 25, 2025

Revision History

Date	Reason of Change	Edited By

Assessed Valuation

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Assessed Valuation

Introduction

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This publication has been prepared by the School Finance team at the Kansas State Department of Education. Data in this publication is based on property valuations 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.

State Totals

2024-2025 Assessed Valuation	Low	Median	High
General Fund	1,674,414	44,390,724	5,162,831,447
Capital Outlay ²	1,674,414	54,018,104	5,419,667,982
LOB and Bond & Interest	1,674,414	53,860,482	5,389,628,307
Total	1,674,414	54,306,346	5,807,804,527
Total Assessed Valuation per Pupil			
*2024-2025	1,171	106,682	728,028
2023-2024	1,110	107,374	694,010
2022-2023	1,083	101,305	730,785
2021-2022	1,140	91,393	707,254
2020-2021	1,318	87,852	660,865
2019-2020	1,172	82,865	605,633
2018-2019	1,200	81,824	604,673
2017-2018	1,114	77,175	563,123
2016-2017	1,395	75,965	543,146
2015-2016	1,500	74,266	547,862
2014-2015	1,253	69,846	484,593
2013-2014	1,341	67,059	479,577
2012-2013	1,304	64,599	511,548
2011-2012	1,238	61,366	533,249
2010-2011	1,205	59,336	445,801
2009-2010	1,129	58,321	576,778
2008-2009	1,262	58,885	602,536
2007-2008	1,337	56,517	507,114

*Current Year is estimated & excludes USD 468 due to district closing 06/30/2025.

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

FTE Enrollment

The total enrollment for pre-school through grade 12 and non-graded students from September 20, and February 20 if applicable, count days (including virtual).

Note: Students enrolled in the Kansas Academy of Math & Science (KAMS) at Fort Hays State University are excluded from the FTE.

- 3- and 4-year-old preschoolers (with IEP) and Preschool-Aged At-Risk will count as 0.5 FTE.

Note: Beginning in 2021-2022, funding was provided for Preschool-Aged At-Risk (3-years old). For 2020-2021 and prior, enrollment excludes Preschool-Aged At-Risk (3-years old) and only includes Preschool-Ages At-Risk (4-years old).


- Kindergarten through grade 12 and non-graded students receive an FTE based on minutes enrolled where 360 minutes = 1.0 FTE (full-time).
 - Students less than full-time will receive an FTE based on their minutes enrolled and rounded to the nearest one-tenth (one decimal point).

Note: Kindergartners are counted as 0.5 FTE through the 2016-2017 school year. However, per [KSA 72-5132](#), starting in 2017-2018 are counted as 1.0 FTE based on 360 minutes or IEP status.

Full-Time for concurrently enrolled students is 300 minutes. Full-time for Preschool-Aged At-Risk (4 years old) students is 180 minutes (maximum FTE is 0.5).


- Kindergarten through grade 12 students (with IEP) will count as a 1.0 FTE unless also enrolled as a virtual student.
*See page 19 of the [Enrollment Handbook](#) on how virtual students with an IEP are counted.

- Virtual Students that are one of the following on September 20 will receive an FTE based on the number of credits earned divided by 6:
 - 20 and older
 - Dropout that is 19 and younger (starting in 2022-2023 school year)

Note: Virtual Full-Time and Part-Time FTE is only counted on September 20 
Virtual Credits are collected in June on the Local Effort form. Credits are divided by 6 to calculate FTE.

February 20 Count Day

Per [K.S.A. 72-5139](#), school districts are eligible for a second enrollment count on February 20 if the FTE of military students enrolled on 2/20 is:

- 25.0 FTE or more than the total 9/20 FTE of the current school year.
- OR*
- at least 1% more than the total 9/20 FTE  of the current school year.

This provision was not applicable during Block Grant years (2015-2016 &  2016-2017).

Total Valuation

Sum of Urban Real Property, Rural Real Property, State Assessed Property and Tangible Personal Property. This is the Total Assessed Valuation for all funds excluding Capital Outlay taxable valuation.

Note: Total Valuation per Pupil is on report as info only since it's not used to calculate State Aid Rates.

General Fund Valuation

All Report years through 2021-2022: Sum of Total Valuation minus first \$20,000 of Market Value of homes.

2023-2024: Sum of Total Valuation minus \$40,000 of Market Value of homes.

- Beginning July 1, 2022, the tax-exempt Market Value of homes increased from \$20,000 to \$40,000.

Note: General Fund Valuation per Pupil is excluded from report since it's not used to calculate State Aid Rates.

Supplemental General (LOB) and Bond & Interest Valuation

The total valuation for all funds, excluding Neighborhood Revitalization ([K.S.A. 12-17,118](#)) and Tax Increment Financing ([K.S.A. 12-1776a](#)). This valuation is used for determining LOB and Bond & Interest state aid rates.

Capital Outlay Valuation

LOB & Bond and Interest Valuation plus Capital Outlay Taxable Valuation.

This was added in 2018-2019 and helps determine Capital Outlay state aid rates. Effective July 1, 2017, per [2017 Senate Bill 19](#), there are no Capital Outlay tax exemptions for new or revised plans for economic development and industrial revenue bonds.

Classification of Property

K.S.A. 79-1439: Appraisal of real and tangible personal property at fair market value in money; exceptions; rate of assessment.

- (a) All real and tangible personal property which is subject to general ad valorem taxation shall be appraised uniformly and equally as to class and, unless otherwise specified herein, shall be appraised at its fair market value, as defined in K.S.A. 79-503a, and amendments thereto.
- (b) Property shall be classified into the following classes and assessed at the percentage of value prescribed therefor:

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 by further classified unto 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

This constitution amendment passed in November of 1992 and became effective January 1994.

History

1983

Farm machinery, irrigation equipment and business aircraft were removed from tax rolls (no longer assessed) as a result of [K.S.A. 79-201d](#).

1989

Assessed valuation was changed because of the [classification of property](#). All property statewide was reappraised and then the schedule below was used to classify property. In addition, merchants, manufacturing inventories and livestock were removed from the tax rolls.

2005-2007

Commercial, industrial, telecommunications, 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 [K.S.A. 79-223](#) through [K.S.A. 79-229](#).

For more information, contact:

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