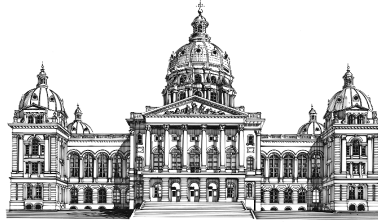

Iowa Legislative Services Agency

Fiscal Services

Dennis Prouty
(515) 281-5279
FAX 281-8027



State Capitol
Des Moines, IA 50319
September 13, 2007

Property Tax Adjustment Aid

ISSUE

The 2006 General Assembly created a property tax adjustment aid mechanism in the school aid formula to provide property tax relief to school districts with high property tax rates. This **Issue Review** examines the impact of the property tax adjustment aid on Iowa school districts, looks at the variation of property tax rates between school districts, and provides property tax relief alternatives and estimated impact for each.

AFFECTED AGENCIES

Iowa School Districts
Department of Management

CODE AUTHORITY

Chapter 257, Code of Iowa

BACKGROUND

During the 2006 Legislative Session, the General Assembly approved HF 2792 (Government Operations, Education Program and School Finance and Taxation Act). Division III of this Act created a property tax adjustment aid for school districts that had an “adjusted additional property levy rate” above the “statewide maximum adjusted additional property tax levy rate”. The Department of Management is required to calculate these rates annually. Property tax adjustment aid is State General Fund money that provides property tax relief to qualifying school districts through the school aid formula. Property tax adjustment aid does not change a school district’s budget, but it does provide additional State funds in lieu of local property taxes.

The calculation (see **Attachment A** for example) of the adjusted additional property tax levy rate is based on the following:

- The total weighted enrollment (including budget enrollment, supplemental weights, and special education weights) is multiplied by the State cost per pupil.

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- The resulting total is multiplied by 12.5% - this is the difference between the total cost and the foundation level of 87.5% (this result is referred to as the adjusted additional property tax levy).
- The levy rate is then calculated by dividing the school district's total taxable valuation by the adjusted additional property tax levy and multiplying that by \$1,000.

After this calculation is made, the Department of Management calculates the statewide maximum adjusted additional property tax levy rate. This calculation is based on the amount appropriated for Property Tax Adjustment Aid. Chapter 257.4, Code of Iowa, provides standing appropriations in the following amounts for property tax adjustment aid:

- FY 2007 - \$6.0 million
- FY 2008 - \$12.0 million
- FY 2009 - \$18.0 million
- FY 2010 and each fiscal year beyond - \$24.0 million

Only districts that have an adjusted additional property tax levy rate above the statewide maximum rate will receive this property tax relief.

The adjusted additional property tax levy rate is one portion of a school district's general fund levy rate. Other school aid program areas funded by the general fund levy include:

- The amount the district cost per pupil exceeds the State cost per pupil
- The regular program budget adjustment (also referred to as budget guarantee) funding
- Area Education Agency (AEA) program funding
- Dropout Prevention Program funding
- Instructional Support Program funding

None of above listed general fund levy programs are used in the calculation of property tax adjustment aid. Unless otherwise noted, references to tax levy rates made in this **Issue Review** are referring to the adjusted additional property tax levy rate defined above.

CURRENT SITUATION

In FY 2007, the adjusted additional property tax levy rate ranged from a maximum of \$6.730 to \$1.039.¹ Based on the \$6.0 million appropriation for property tax adjustment aid, the statewide maximum adjusted additional property tax levy rate was \$4.724. There were 29 districts with an adjusted additional property tax levy rate above \$4.7243 that received a portion of the \$6.0 million to buy that district's rate down to the statewide maximum amount.

The adjusted additional property tax levy rate for FY 2008 ranges from a maximum of \$6.760 to a minimum of \$1.044. The \$12.0 million property tax adjustment aid appropriation is allocated between 50 districts buying the statewide maximum levy rate down to \$4.445.

¹ All tax rates displayed are based on \$1,000 of taxable valuation.

Table 1 provides statistics for FY 2007 and FY 2008 pertaining to property tax adjustment aid. The average adjusted additional property tax levy rate of \$3.402 for FY 2007 increased to \$3.455 in FY 2008. Per pupil valuation is calculated by dividing taxable valuation by the budget enrollment and corresponds very closely with tax rates. In general, the higher the tax rate, the lower the per pupil valuation. While the average tax rate increased 1.6%, the average per pupil valuation increased 2.5% between FY 2007 and FY 2008. The appropriation for property tax adjustment aid doubled between FY 2007 and FY 2008 and the number of districts receiving the aid increased from 29 to 50 (72.4%).

Table 1**Adjusted Additional Property Tax Data for FY 2007 and FY 2008**

	FY 2007	FY 2008	Percentage Change
Adjusted Additional Prop. Tax Levy Rate			
Maximum	\$ 6.730	\$ 6.760	0.5%
Minimum	\$ 1.039	\$ 1.044	0.5%
Range	\$ 5.690	\$ 5.716	0.5%
Median	\$ 3.213	\$ 3.230	0.5%
Average	\$ 3.402	\$ 3.455	1.6%
Per Pupil Valuation			
Maximum	\$ 704,682	\$ 732,323	3.9%
Minimum	\$ 114,877	\$ 115,411	0.5%
Range	\$ 589,806	\$ 616,911	4.6%
Median	\$ 228,921	\$ 233,551	2.0%
Average	\$ 218,825	\$ 224,228	2.5%
Property Tax Adjustment Aid Appropriation	\$ 6,000,000	\$ 12,000,000	100.0%
Statewide Maximum Levy Adj. Add. Levy Rate	\$ 4.724	\$ 4.445	-5.9%
Number of Districts Receiving Aid	29	50	72.4%

Attachment B provides individual school district information for FY 2007 and FY 2008 including adjusted additional property tax levies and levy rates, property tax adjustment aid received, and valuations per pupil.

ALTERNATIVES AND BUDGET IMPACT

There are many alternatives to providing property tax relief through the school aid formula. This *Issue Review* will analyze a few of these alternatives. Cost estimates for alternatives reflect the impact on FY 2009 and are based on a 4.0% allowable growth rate and school aid assumptions as of July 2007. Changes to any of these factors will impact the estimated alternative costs presented here. **Table 2** at the end of this section summarizes the alternatives presented in this *Issue Review*.

Maintain Current Law for Property Tax Adjustment Aid

The property tax adjustment aid appropriation amount for FY 2009 is \$18.0 million (257.4(c), Code of Iowa). Current estimates indicate that 65 districts would receive property tax adjustment aid and the statewide maximum adjusted additional property tax levy rate would be \$4.324. This alternative is based on current law and has no additional cost. The built-in increase is \$6.0 million compared to FY 2008.

Property Tax Adjustment Aid Funding and the Statewide Average Property Tax Rate

Setting the statewide maximum adjusted additional property tax levy rate to the State average of the adjusted additional property tax rate levy in FY 2009 is an alternative that would provide State aid to all districts that are above the average levy rate. Current estimates place the average rate at \$3.532 with 153 districts (42.0%) receiving property tax adjustment aid. The total cost to buy down to the State average rate is approximately \$48.0 million, an increase of \$30.0 million over current law estimates for FY 2009.

Another option to this alternative is to provide funding at a specified rate above (or below) the State average rate. For instance, setting the statewide maximum adjusted property tax levy rate at 125% of the State average would have a total cost of approximately \$15.6 million, a decrease of \$2.4 million over current law estimates for FY 2009. This option would provide property tax relief to 58 (15.9%) of the 364 school districts.

The current property tax adjustment aid targets property tax relief to districts with the highest property tax rates. To fully fund the adjusted additional property tax levy would cost approximately \$390.0 million in FY 2009 in State aid (an increase of \$372.0 million compared to current law estimates). Funding the property tax adjustment aid at that level would eliminate the adjusted additional property tax levy and provide property tax relief for all 364 districts.

Property Tax Relief Through Foundation Level Increases

The current regular program foundation level is 87.5% of the State cost per pupil. The \$5.40 uniform levy and State aid fund up to 87.5% of the State cost per pupil while the adjusted additional property tax levy funds the remaining 12.5%. Increasing the foundation level will lower the adjusted additional property tax levy and the corresponding tax rate. Setting the foundation level to 100.0% would have the same impact as the last option noted above (fully fund the adjusted additional property tax levy) and would cost a total of \$372.0 million (State aid) in FY 2009 compared to current law estimates.

Each 1.0 percentage point increase in the foundation level reduces statewide property taxes and increases State aid to districts by approximately \$31.0 million and all districts would benefit. **Table 2** displays information on increasing the foundation level to 88.5%, 89.5%, and 90.5%. Note that as the foundation level increases, the range of the adjusted additional property tax levy rate gets smaller. All districts would receive a reduction in the adjusted additional property tax levy rate of the same percentage, with districts having a higher rate receiving a larger actual rate decrease.

Increasing the uniform levy rate in conjunction with an increase in the foundation level is another option that may provide property tax relief to school districts. Raising the uniform levy rate from \$5.40 to \$6.40 would reduce State aid by approximately \$110.0 million in FY 2009. To offset the \$110.0 million in property tax, the foundation level would need to be increased to approximately 91.05%. Although this proposal is "revenue neutral" statewide, 209 districts would actually have a property tax increase totaling approximately \$13.3 million. This increase would occur because the increase in the uniform levy rate is not completely offset by the reduction in the adjusted additional

property tax levy rate. Further, a hold harmless provision costing \$13.3 million in State aid could be implemented to eliminate any property tax provisions.

Table 2
Summary of Property Tax Relief Alternatives

Alternative	(in millions)	Estimated Impact of Alternative			Estimated Adj. Additional Prop. Tax Levy Rate after Alternative Implementation		
		Number (and %) of Districts Receiving Prop. Tax Relief	Number (and %) of Districts with Property Tax Increases	Statewide Maximum Adjusted Additional Property Tax Levy Rate	Min. Rate	Max. Rate	Range
Current Law - Property Tax Adjustment at \$18.0 Million	\$ 0.0	65 (17.9%)	0 (0.0%)	\$4.324	\$1.075	\$4.324	\$3.249
Property Tax Adjusted Aid to Fund to Statewide Average Rate	30.0	153 (42.0%)	0 (0.0%)	\$3.532	\$1.075	\$3.532	\$2.457
Property Tax Adjusted Aid to Fund 125.0% of the Statewide Average Rate	-2.4	58 (15.9%)	0 (0.0%)	\$4.415	\$1.075	\$4.415	\$3.340
Eliminate the Adjusted Additional Property Tax Levy	372.0	364 (100.0%)	0 (0.0%)	\$0.000	\$0.000	\$0.000	\$0.000
Increase Foundation Level to 88.5%	30.9	364 (100.0%)	0 (0.0%)	\$3.927	\$0.989	\$3.927	\$2.938
Increase Foundation Level to 89.5%	62.3	364 (100.0%)	0 (0.0%)	\$3.533	\$0.903	\$3.533	\$2.630
Increase Foundation Level to 90.5%	93.1	364 (100.0%)	0 (0.0%)	\$3.141	\$0.817	\$3.141	\$2.324
Increase Foundation Level to 100.0%	372.0	364 (100.0%)	0 (0.0%)	\$0.000	\$0.000	\$0.000	\$0.000
Increase Uniform Levy to \$6.40 and Foundation Level to 91.05%	0.0	155 (42.6%)	209 (57.4%)	\$2.927	\$0.770	\$2.927	\$2.158

*Compared to current law estimates including FY 2009 property tax adjustment aid appropriation of \$18.0 million.

The alternatives presented provide property tax relief through increased State aid to the school districts and will not impact the overall budget for school districts. These alternatives provide examples of school aid property tax relief mechanisms. For further information regarding these or other alternatives, or impact on individual school districts, please contact the Legislative Services Agency.

STAFF CONTACTS: Shawn Snyder (Ext. 17799) Dwayne Ferguson (Ext. 16561)

Property Tax Adjustment Aid

<http://www.legis.state.ia.us/lsadocs/lssReview/2008IRSL000.doc>

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Calculation of Property Tax Adjustment Aid – Example

Notes: All levy rates shown are expressed as \$1,000 of taxable valuation.
Calculations presented are for example purposes only.

Enrollment Portion

Budget Enrollment = 100
Total Supplementary Weighting = 5
Total Special Education Weighting = 20

Total Weighted Enrollment = $100 + 5 + 20 = 125$

Adjusted Additional Property Tax Levy Portion

State Cost Per Pupil (SCPP) = \$5,333
Adjusted Additional Property Tax Portion of SCPP = 12.5%

Adjusted Additional Property Tax Levy (AAPTL) =

(Total Weighted Enrollment) X (State Cost Per Pupil) X (Property Tax Portion of SCPP) =

$(125) \times (\$5,333) \times (12.5\%) = \$83,328$

Adjusted Additional Property Tax Levy = \$83,328

Adjusted Additional Property Tax Levy Rate Calculation

Taxable Valuation (TV) = \$15.0 Mill.

Levy Rate = $(AAPTL) / (TV) \times (\$1,000) =$

$(\$83,328) / (\$15.0 \text{ Mill}) \times (\$1,000) = \$5.5552$

Adjusted Additional Property Tax Levy Rate = \$5.5552

Property Tax Adjustment Aid Calculation

Statewide Maximum Adjusted Additional Property Tax Levy Rate (SMAAPTLR) = \$4.4445

Is AAPTLR > SMAAPTLR? Yes
 $\$5.5552 > \4.4445

Property Tax Adjustment Aid =
 $(AAPTLR - SMAAPTLR) \times (TV) / (\$1,000) =$
 $(\$5.5552 - \$4.4445) \times (\$15.0 \text{ Mill}) / (\$1,000) = \$16,661$

Property Tax Adjustment Aid = \$16,661

Legislative Services Agency: Adjusted Additional Levy Rate and Property Tax Adjustment Aid by School District for FY 2007 and FY 2008

District Name	FY 2007					FY 2008				
	FY 2007 Adjusted Additional Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2007 Property Tax Adjustment Aid	FY 2007 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)	FY 2008 Adjusted Additional Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2008 Property Tax Adjustment Aid	FY 2008 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)
	\$		\$	\$		\$		\$	\$	
Adair-Casey	2.852	254	0	260,231	264	2.792	263	0	273,612	267
Adel-DeSoto-Minburn	4.195	66	0	177,255	68	4.221	67	0	181,406	71
AGWSR	2.176	325	0	339,688	326	2.138	331	0	366,555	335
A-H-S-T	3.236	175	0	225,447	173	3.118	208	0	244,927	215
Akron Westfield	3.433	146	0	208,158	136	3.546	144	0	210,661	131
Albert City-Truesdale	2.015	338	0	359,531	334	2.133	332	0	349,057	328
Albia	4.810	26	16,060	150,198	23	4.843	31	76,561	154,368	26
Alburnett	3.667	118	0	199,074	113	3.739	115	0	203,006	115
Alden	2.028	337	0	370,994	339	2.236	325	0	341,047	326
Algona	2.413	310	0	320,401	315	2.450	305	0	327,108	318
Allamakee	3.166	190	0	229,245	183	3.185	196	0	236,122	194
Allison-Bristow	2.982	228	0	247,808	233	2.963	237	0	257,456	238
Alta	3.050	209	0	236,178	206	2.891	249	0	258,045	239
Ames	1.704	358	0	423,562	356	1.753	353	0	430,251	352
Anamosa	4.493	43	0	161,268	35	4.517	46	17,461	166,614	38
Andrew	3.738	106	0	207,359	135	3.848	105	0	205,116	117
Anita	3.342	159	0	233,260	194	2.876	252	0	274,972	270
Ankeny	3.203	187	0	221,855	168	3.137	204	0	235,703	193
Anthon-Oto	2.876	249	0	265,183	271	2.852	255	0	269,638	258
Aplington-Parkersburg	3.661	119	0	206,256	132	3.724	119	0	210,573	130
Armstrong-Ringsted	2.225	322	0	330,011	320	2.209	327	0	353,233	329
Ar-We-Va	2.954	235	0	252,703	246	2.989	234	0	256,427	234
Atlantic	3.915	95	0	186,595	89	3.810	109	0	201,126	112
Audubon	3.241	174	0	218,440	155	3.121	207	0	236,697	196
Aurelia	2.007	340	0	360,989	336	1.990	339	0	380,624	337
Ballard	5.913	6	193,883	119,908	2	5.633	10	216,313	131,533	6
Battle Creek-Ida Grove	3.132	195	0	234,982	203	3.131	205	0	241,916	206
Baxter	4.719	30	0	150,192	21	5.400	16	50,505	138,110	13
BCLUW	2.496	297	0	286,164	295	2.683	279	0	276,934	276
Bedford	3.530	133	0	210,705	142	3.464	154	0	223,515	159
Belle Plaine	4.398	49	0	163,309	37	4.313	61	0	174,859	51
Bellevue	3.068	208	0	236,715	208	3.279	180	0	231,529	176
Belmond-Klemme	2.987	225	0	251,558	244	3.013	230	0	260,459	242
Bennett	2.118	329	0	335,406	324	2.216	326	0	337,440	324
Benton	3.126	196	0	236,386	207	3.164	198	0	243,171	211
Bettendorf	2.899	247	0	249,052	236	3.021	227	0	249,704	224
Bondurant-Farrar	4.879	23	24,560	147,820	18	5.113	23	110,235	147,916	18
Boone	4.513	40	0	158,913	34	4.598	40	58,794	163,672	34
Boyden-Hull	3.371	154	0	220,247	162	3.586	140	0	218,331	149
Boyer Valley	3.536	130	0	213,214	144	3.640	132	0	215,405	145
Brooklyn-Guernsey-Malcom	3.099	204	0	236,874	209	3.152	200	0	244,313	213
Burlington	4.795	28	51,498	156,219	31	4.987	25	393,804	156,989	28

District Name	FY 2007					FY 2008				
	FY 2007 Adjusted Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2007 Property Tax Adjustment Aid	FY 2007 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)	FY 2008 Adjusted Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2008 Property Tax Adjustment Aid	FY 2008 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)
C and M	2.658	282	0	268,957	280	2.567	293	0	290,184	289
CAL	2.097	331	0	354,208	333	2.321	322	0	340,681	325
Calamus-Wheatland	2.936	242	0	244,431	228	3.107	214	0	240,353	205
Camanche	2.947	239	0	245,822	229	3.084	221	0	242,061	207
Cardinal	5.369	13	59,320	135,955	10	5.593	12	106,330	136,437	10
Carlisle	6.031	3	256,645	121,788	3	6.574	2	425,396	115,411	1
Carroll	2.523	293	0	291,137	300	2.606	288	0	296,812	295
Cedar Falls	2.855	253	0	256,208	258	2.921	242	0	262,567	246
Cedar Rapids	3.330	161	0	230,126	188	3.395	163	0	233,560	183
Center Point-Urbana	5.084	19	59,142	138,238	14	5.312	19	145,841	137,633	12
Centerville	5.557	9	177,489	134,924	9	5.445	15	216,906	142,569	17
Central	3.205	185	0	225,862	176	3.338	170	0	229,710	173
Central City	4.727	29	228	155,988	30	4.775	32	26,115	160,388	32
Central Clinton	3.435	145	0	213,799	145	3.456	155	0	220,250	154
Central Decatur	5.294	15	60,778	148,594	19	5.204	21	81,680	152,621	22
Central Lee	4.513	41	0	162,315	36	4.438	51	0	172,454	48
Central Lyon	3.117	199	0	231,604	191	3.220	187	0	232,304	178
Chariton	5.424	11	139,047	136,496	11	5.642	9	236,273	137,264	11
Charles City	3.676	117	0	205,889	131	3.684	125	0	213,298	138
Charter Oak-Ute	2.754	271	0	262,008	266	2.781	266	0	271,740	261
Cherokee	3.957	91	0	196,213	110	4.162	76	0	189,932	89
Clarinda	4.221	61	0	166,258	43	4.090	81	0	181,019	69
Clarion-Goldfield	2.835	258	0	256,036	257	2.870	253	0	262,939	247
Clarke	4.388	50	0	172,666	58	4.340	58	0	181,259	70
Clarksville	4.213	64	0	178,243	74	4.350	57	0	182,600	76
Clay Central-Everyly	1.926	341	0	381,751	342	1.860	344	0	409,762	345
Clayton Ridge	2.273	319	0	332,513	321	2.353	320	0	329,690	321
Clear Creek Amana	2.847	256	0	255,200	255	2.750	271	0	272,790	263
Clear Lake	2.284	318	0	321,195	316	2.314	324	0	329,285	320
Clearfield	2.221	323	0	351,900	332	2.510	297	0	325,696	317
Clinton	5.412	12	436,907	143,587	17	5.334	18	598,315	153,769	24
Colfax-Mingo	4.855	24	17,174	151,105	24	5.021	24	76,214	152,769	23
College	2.402	311	0	302,993	308	2.600	290	0	291,924	290
Collins-Maxwell	3.875	98	0	186,645	90	4.013	90	0	191,118	92
Colo-Nesco	2.904	246	0	250,400	239	2.890	250	0	260,482	243
Columbus	4.044	81	0	185,748	86	4.037	89	0	193,190	96
Coon Rapids-Bayard	3.204	186	0	231,884	192	3.223	185	0	236,752	197
Corning	3.014	216	0	243,428	225	3.017	228	0	259,543	241
Corwith-Wesley	1.890	345	0	418,095	355	1.642	359	0	484,011	359
Council Bluffs	4.508	42	0	170,310	53	4.485	47	67,978	177,634	58
Creston	4.376	52	0	177,750	72	4.592	41	37,941	179,693	64
Dallas Center-Grimes	2.717	274	0	259,543	262	2.683	278	0	275,239	271
Danville	4.004	86	0	174,385	62	4.085	82	0	180,284	65
Davenport	3.731	107	0	200,542	115	3.731	118	0	207,706	124

District Name	FY 2007					FY 2008				
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Davis County	4.119	73	0	177,120	67	4.192	71	0	178,911	61
Decorah	2.686	280	0	268,934	279	2.767	268	0	272,836	264
Deep River-Millersburg	2.701	277	0	255,030	254	2.640	285	0	268,574	257
Delwood	2.805	264	0	267,049	274	3.187	195	0	250,204	226
Denison	6.064	2	310,254	125,847	6	6.275	3	422,528	126,944	5
Denver	3.619	124	0	195,897	108	3.755	113	0	196,899	103
Des Moines Independent	4.625	31	0	176,911	66	4.680	37	1,336,441	181,604	72
Diagonal	2.915	245	0	275,215	286	2.893	246	0	305,926	299
Dike-New Hartford	3.651	120	0	199,305	114	3.637	134	0	206,396	121
Dows	1.836	349	0	433,789	358	1.704	356	0	484,598	360
Dubuque	3.534	132	0	218,426	154	3.655	129	0	220,797	155
Dunkerton	3.963	90	0	185,933	87	3.693	124	0	206,803	122
Durant	2.846	257	0	250,621	243	2.891	247	0	255,785	232
Eagle Grove	3.709	110	0	201,366	116	3.736	116	0	206,297	120
Earlham	4.016	83	0	178,111	73	4.013	91	0	186,439	81
East Buchanan	3.105	202	0	239,194	215	3.118	209	0	249,098	219
East Central	3.218	180	0	237,347	212	3.442	159	0	238,013	199
East Greene	3.299	165	0	225,768	175	3.449	157	0	227,483	168
East Marshall	3.507	141	0	208,333	138	3.707	122	0	209,349	129
East Union	3.626	123	0	203,984	126	3.908	102	0	202,650	114
Eastern Allamakee	2.092	332	0	341,218	329	2.170	328	0	345,071	327
Eddyville-Blakesburg	2.089	334	0	359,549	335	1.903	342	0	398,548	340
Edgewood-Colesburg	3.438	144	0	208,378	139	3.486	152	0	213,050	137
Eldora-New Providence	3.394	151	0	220,013	159	3.642	131	0	213,426	139
Elk Horn-Kimballton	3.928	94	0	179,613	78	4.062	84	0	180,374	66
Emmetsburg	2.635	286	0	287,091	296	2.505	299	0	313,522	306
English Valleys	3.094	206	0	232,078	193	3.198	193	0	234,645	190
Essex	3.709	111	0	183,996	83	3.785	111	0	187,696	85
Estherville Lincoln	4.185	67	0	177,747	71	4.208	69	0	182,835	77
Exira	3.254	172	0	222,497	170	3.507	149	0	216,923	147
Fairfield	3.529	134	0	208,473	140	3.325	171	0	231,854	177
Farragut	2.953	237	0	239,318	216	2.967	235	0	252,966	229
Forest City	4.945	22	45,227	155,410	29	4.865	30	88,309	164,347	35
Fort Dodge	4.043	82	0	187,777	93	4.133	77	0	192,069	93
Fort Madison	4.216	62	0	179,161	77	4.177	73	0	187,650	84
Fredericksburg	2.513	294	0	288,674	297	2.608	287	0	288,939	285
Fremont	3.150	193	0	227,953	180	3.396	162	0	219,457	150
Fremont-Mills	3.348	157	0	215,950	149	3.606	137	0	208,698	127
Galva-Holstein	2.620	287	0	268,200	276	2.596	291	0	282,019	281
Garner-Hayfield	3.534	131	0	202,683	125	3.511	148	0	213,644	140
George-Little Rock	2.796	267	0	269,080	281	2.786	265	0	279,557	278
Gilbert	3.369	155	0	215,887	148	3.261	181	0	227,129	167
Gilmore City-Bradgate	1.726	356	0	405,916	351	1.701	357	0	437,830	353
Gladbrook-Reinbeck	2.866	252	0	253,702	252	2.815	258	0	266,206	253

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Glenwood	4.153	68	0	172,349	57	4.130	78	0	181,745	74
Glidden-Ralston	3.116	200	0	230,793	189	3.313	172	0	226,143	163
GMG	2.574	289	0	278,761	289	2.581	292	0	286,327	283
Graettinger	2.644	285	0	273,907	284	2.393	314	0	311,183	303
Greene	2.588	288	0	283,009	291	2.441	307	0	308,228	302
Grinnell-Newburg	3.342	160	0	219,004	157	3.304	175	0	230,738	174
Griswold	3.027	213	0	234,066	197	3.146	202	0	234,698	191
Grundy Center	2.978	230	0	242,452	222	3.203	192	0	233,641	184
Guthrie Center	3.345	158	0	215,046	147	3.449	158	0	212,365	136
Hamburg	2.891	248	0	256,277	259	2.911	243	0	264,081	252
Hampton-Dumont	3.744	105	0	202,391	124	3.575	141	0	220,105	153
Harlan	4.080	77	0	177,326	69	4.044	88	0	185,342	80
Harmony	4.621	32	0	157,536	32	4.746	34	21,193	160,652	33
Harris-Lake Park	1.917	342	0	377,504	340	1.875	343	0	399,064	341
Hartley-Melvin-Sanborn	2.974	231	0	253,197	250	2.891	248	0	272,989	265
Highland	3.617	125	0	205,074	130	3.718	120	0	211,917	134
Hinton	2.806	262	0	243,831	226	3.152	201	0	228,259	169
H-L-V	2.401	312	0	303,880	310	2.360	319	0	320,966	311
Howard-Winneshiek	3.146	194	0	234,579	199	3.046	225	0	255,804	233
Hubbard-Radcliffe	2.090	333	0	342,587	330	2.078	336	0	361,956	334
Hudson	3.726	108	0	194,616	106	3.866	103	0	192,347	95
Humboldt	3.003	221	0	241,289	221	3.103	217	0	244,419	214
IKM	2.850	255	0	258,692	260	2.781	267	0	272,310	262
Independence	4.045	80	0	190,377	100	4.053	86	0	200,039	110
Indianola	4.238	60	0	171,941	56	4.466	49	12,401	170,589	43
Interstate 35	4.350	54	0	170,104	51	4.397	53	0	172,604	49
Iowa City	2.336	314	0	316,992	313	2.407	311	0	321,067	313
Iowa Falls	3.946	92	0	183,828	82	3.959	97	0	189,735	87
Iowa Valley	4.086	76	0	182,201	80	4.213	68	0	182,113	75
Janesville Consolidated	3.214	182	0	228,598	182	3.211	191	0	238,722	201
Jefferson-Scranton	3.469	143	0	208,796	141	3.482	153	0	215,322	144
Jesup	3.263	169	0	221,763	167	3.297	176	0	228,672	171
Johnston	2.710	276	0	261,479	265	2.798	261	0	263,449	249
Keokuk	5.500	10	250,836	137,313	12	5.612	11	379,487	140,150	15
Keota	1.814	351	0	400,271	348	1.807	350	0	414,318	350
Kingsley-Pierson	2.937	241	0	234,433	198	3.083	222	0	234,487	187
Knoxville	5.341	14	175,103	137,324	13	5.381	17	270,655	141,347	16
Lake Mills	2.949	238	0	239,333	217	2.835	256	0	257,317	237
Lamoni	4.408	47	0	172,737	59	4.543	44	6,077	175,190	52
Laurens-Marathon	2.658	283	0	275,552	287	2.707	276	0	275,774	273
Lawton-Bronson	3.222	179	0	219,655	158	3.413	161	0	215,579	146
Le Mars	3.513	140	0	201,515	118	3.588	139	0	206,042	119
Lenox	3.330	162	0	223,454	171	3.343	168	0	233,504	181
Lewis Central	2.916	244	0	250,438	240	2.788	264	0	273,067	266

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Lineville-Clio	2.312	316	0	318,693	314	2.620	286	0	295,395	294
Linn-Mar	3.321	164	0	216,248	151	3.544	145	0	210,828	132
Lisbon	4.560	36	0	153,936	28	4.889	28	43,965	150,651	20
Logan-Magnolia	4.825	25	10,393	153,285	26	4.888	29	46,177	157,743	29
Lone Tree	2.573	290	0	276,348	288	2.602	289	0	289,277	287
Louisa-Muscatine	3.087	207	0	236,129	205	3.310	174	0	233,541	182
LuVerne	1.306	362	0	534,767	362	1.222	362	0	620,252	362
Lynnville-Sully	2.714	275	0	268,758	278	2.665	281	0	281,677	279
Madrid	5.001	21	23,347	142,006	16	5.458	14	83,992	135,069	9
Malvern	2.979	229	0	252,755	247	2.870	254	0	267,549	255
Manning	4.005	85	0	183,203	81	3.935	99	0	193,395	97
Manson Northwest Webster	2.466	302	0	285,286	293	2.463	302	0	294,941	293
Maple Valley	2.973	232	0	252,889	249	3.027	226	0	250,191	225
Maquoketa	4.547	37	0	169,103	48	4.756	33	80,612	170,191	42
Maquoketa Valley	2.802	266	0	252,814	248	2.924	241	0	253,805	230
Marcus-Meriden-Cleghorn	2.162	326	0	334,531	323	2.098	333	0	357,988	332
Marion Independent	4.099	75	0	178,375	76	4.236	66	0	180,505	67
Marshalltown	5.079	20	282,389	150,194	22	5.212	20	624,505	151,513	21
Martensdale-St Marys	4.054	78	0	185,446	85	4.053	87	0	188,243	86
Mason City	3.523	137	0	228,321	181	3.488	150	0	237,324	198
Mediapolis	3.097	205	0	234,680	201	3.218	190	0	236,634	195
Melcher-Dallas	6.730	1	95,532	114,877	1	6.760	1	111,601	120,485	2
MFL MarMac	3.682	116	0	198,236	112	3.707	123	0	205,965	118
Midland	2.293	317	0	333,483	322	2.369	317	0	330,002	323
Mid-Prairie	3.025	214	0	234,936	202	3.011	233	0	249,078	218
Missouri Valley	3.934	93	0	187,784	94	3.821	107	0	202,435	113
MOC-Floyd Valley	2.774	268	0	259,545	263	2.888	251	0	261,354	244
Montezuma	2.317	315	0	323,946	317	2.386	315	0	327,493	319
Monticello	2.954	236	0	246,796	232	3.103	216	0	242,824	210
Moravia	3.603	127	0	202,307	123	3.615	135	0	210,926	133
Mormon Trail	3.414	150	0	233,342	195	3.555	143	0	227,023	166
Morning Sun	4.195	65	0	176,845	65	4.122	79	0	187,242	83
Moulton-Udell	3.703	113	0	194,494	105	3.925	101	0	194,401	99
Mount Ayr	3.210	184	0	237,583	213	2.952	238	0	263,956	251
Mount Pleasant	4.214	63	0	171,654	55	4.292	62	0	176,727	55
Mount Vernon	4.268	58	0	163,700	38	4.280	63	0	170,880	44
Murray	4.290	56	0	167,527	44	4.205	70	0	180,727	68
Muscatine	4.583	35	0	165,215	40	4.584	42	129,960	169,818	41
Nashua-Plainfield	3.389	152	0	206,903	134	3.339	169	0	219,617	151
Nevada	4.541	38	0	158,741	33	4.699	35	62,806	158,434	30
New Hampton	2.512	295	0	285,613	294	2.681	280	0	282,812	282
New London	5.238	16	38,683	139,015	15	5.648	8	91,381	134,502	8
New Market	3.351	156	0	226,153	177	3.293	178	0	239,029	203
Newell-Fonda	2.701	279	0	264,968	270	2.759	270	0	270,208	259

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Newton	4.419	46	0	167,571	46	4.462	50	9,788	173,189	50
Nishna Valley	1.866	347	0	405,159	350	2.002	338	0	402,120	343
Nodaway Valley	3.245	173	0	225,556	174	3.421	160	0	224,288	161
Nora Springs-Rock Falls	3.527	135	0	206,395	133	3.638	133	0	207,149	123
North Cedar	3.118	198	0	234,663	200	3.107	215	0	249,143	220
North Central	3.008	218	0	246,006	230	3.222	186	0	245,737	216
North Fayette	3.601	128	0	201,384	117	3.668	126	0	208,607	126
North Iowa	2.162	327	0	340,727	327	2.139	330	0	357,909	331
North Kossuth	1.682	359	0	449,038	359	1.772	352	0	438,372	354
North Linn	3.771	102	0	189,499	97	4.011	93	0	186,549	82
North Mahaska	2.941	240	0	247,956	234	3.015	229	0	249,232	221
North Polk	3.749	104	0	189,743	98	4.100	80	0	181,641	73
North Scott	3.167	189	0	227,938	179	3.219	188	0	234,107	185
North Tama County	2.656	284	0	271,798	283	2.694	277	0	281,790	280
North Winneshiek	2.822	259	0	267,503	275	2.933	240	0	268,479	256
Northeast	2.967	233	0	243,884	227	2.896	245	0	258,188	240
Northeast Hamilton	1.884	346	0	382,349	343	1.827	346	0	406,508	344
Northwood-Kensett	2.773	269	0	259,375	261	2.657	282	0	290,121	288
Norwalk	5.928	5	331,714	123,095	4	6.080	4	462,610	124,640	3
Odebolt-Arthur	2.875	250	0	248,274	235	2.654	283	0	276,024	274
Oelwein	4.604	34	0	165,808	42	4.694	36	59,731	168,965	39
Ogden	3.225	178	0	221,223	166	3.143	203	0	234,606	189
Okoboji	1.039	364	0	704,682	364	1.044	364	0	732,323	364
Olin Consolidated	3.011	217	0	253,229	251	3.011	232	0	263,379	248
Orient-Macksburg	2.126	328	0	340,852	328	2.159	329	0	356,864	330
Osage	3.256	171	0	220,408	163	3.374	165	0	222,735	157
Oskaloosa	3.997	87	0	178,251	75	4.169	75	0	178,355	60
Ottumwa	5.938	4	728,620	123,494	5	6.065	5	970,576	125,630	4
Panorama	2.423	309	0	289,292	298	2.398	312	0	306,404	300
Paton-Churdan	2.444	306	0	294,999	305	2.492	300	0	305,673	298
PCM	3.995	88	0	185,123	84	4.069	83	0	184,341	79
Pekin	3.032	211	0	237,147	211	3.233	182	0	231,221	175
Pella	3.151	192	0	223,780	172	3.379	164	0	218,051	148
Perry	5.740	7	257,109	133,970	8	5.654	7	316,540	139,891	14
Pleasant Valley	2.935	243	0	237,998	214	3.011	231	0	242,118	208
Pleasantville	4.808	27	8,658	153,563	27	4.900	27	47,280	154,766	27
Pocahontas Area	2.451	304	0	301,609	307	2.443	306	0	313,886	307
Pomeroy-Palmer	1.720	357	0	428,108	357	1.696	358	0	446,014	356
Postville	3.713	109	0	202,305	122	3.865	104	0	199,400	107
Prairie Valley	2.425	308	0	303,599	309	2.415	310	0	316,613	310
Prescott	2.177	324	0	338,844	325	2.084	335	0	358,159	333
Preston	3.790	101	0	196,828	111	3.950	98	0	194,908	100
Red Oak	3.903	96	0	191,397	102	3.992	94	0	192,120	94
Remsen-Union	1.915	343	0	379,096	341	1.914	341	0	400,181	342

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Riceville	1.912	344	0	386,855	344	1.725	355	0	447,973	357
River Valley	2.873	251	0	250,372	238	2.827	257	0	267,052	254
Riverside	2.494	298	0	300,432	306	2.347	321	0	325,040	316
Rock Valley	2.983	226	0	242,842	224	3.086	220	0	250,669	227
Rockwell City-Lytton	2.447	305	0	294,314	302	2.436	308	0	306,793	301
Rockwell-Swaledale	2.809	261	0	270,886	282	2.737	273	0	292,234	291
Roland-Story	3.848	99	0	186,203	88	3.734	117	0	197,972	105
Rudd-Rockford-Marble Rk	2.988	224	0	240,016	219	2.941	239	0	252,147	228
Russell	5.143	18	13,211	149,100	20	5.141	22	22,112	153,985	25
Ruthven-Ayrshire	2.482	300	0	281,159	290	2.802	260	0	271,149	260
Sac	3.382	153	0	204,404	127	3.517	147	0	208,728	128
Saydel	2.057	335	0	366,719	338	2.028	337	0	391,804	339
Schaller-Crestland	2.982	227	0	246,163	231	2.645	284	0	287,615	284
Schleswig	3.282	167	0	233,977	196	3.227	183	0	233,025	180
SCMT*	2.457	303	0	268,541	277	2.486	301	0	313,487	305
Sentral	1.787	353	0	409,151	353	1.821	347	0	414,038	349
Sergeant Bluff-Luton	2.436	307	0	309,822	311	2.425	309	0	322,696	315
Seymour	3.324	163	0	220,163	160	3.113	211	0	249,427	223
Sheldon	3.284	166	0	220,789	165	3.291	179	0	226,505	164
Shenandoah	4.306	55	0	170,295	52	4.395	54	0	171,843	47
Sibley-Ocheyedan	3.517	139	0	212,118	143	3.646	130	0	212,007	135
Sidney	3.505	142	0	222,018	169	3.819	108	0	213,651	141
Sigourney	4.046	79	0	187,709	92	3.965	96	0	199,440	108
Sioux Center	3.004	220	0	251,872	245	3.059	224	0	256,436	235
Sioux Central	2.239	321	0	327,465	319	2.316	323	0	329,954	322
Sioux City	5.691	8	1,806,895	132,180	7	5.888	6	2,708,561	133,528	7
Solon	3.522	138	0	201,640	119	3.656	128	0	198,963	106
South Clay	1.784	354	0	402,365	349	1.732	354	0	428,438	351
South Hamilton	3.005	219	0	237,045	210	3.076	223	0	239,375	204
South O'Brien	2.387	313	0	310,802	312	2.457	304	0	315,168	309
South Page	3.261	170	0	227,400	178	3.537	146	0	228,568	170
South Tama County	4.613	33	0	164,703	39	4.948	26	134,638	160,008	31
South Winneshiek	2.993	222	0	249,758	237	3.156	199	0	247,530	217
Southeast Polk	4.421	45	0	165,620	41	4.578	43	122,201	166,198	36
Southeast Warren	4.519	39	0	170,454	54	4.630	38	18,537	171,408	45
Southeast Webster Grand	3.020	215	0	250,536	242	3.097	218	0	254,780	231
Southern Cal	2.667	281	0	274,049	285	2.765	269	0	276,683	275
Spencer	3.432	147	0	219,002	156	3.486	151	0	226,017	162
Spirit Lake	1.387	361	0	507,293	361	1.528	360	0	480,070	358
Springville	4.240	59	0	169,447	49	4.320	60	0	169,466	40
St Ansgar	2.506	296	0	283,020	292	2.518	296	0	293,422	292
Stanton	3.641	121	0	193,067	103	3.772	112	0	196,866	102
Starmont	3.043	210	0	242,774	223	3.091	219	0	249,390	222
Storm Lake	5.160	17	129,168	152,506	25	5.547	13	328,022	148,279	19

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Stratford	3.211	183	0	216,248	150	3.355	167	0	214,156	143
Sumner	2.761	270	0	266,404	273	2.910	244	0	256,574	236
Terril	1.832	350	0	412,817	354	1.830	345	0	411,974	348
Tipton	2.989	223	0	240,869	220	3.196	194	0	238,562	200
Titonka Consolidated	2.559	291	0	291,667	301	2.460	303	0	312,915	304
Treynor	3.031	212	0	229,335	185	3.116	210	0	232,874	179
Tri-Center	4.125	72	0	173,705	60	4.188	72	0	178,949	62
Tri-County	3.108	201	0	239,905	218	3.171	197	0	238,953	202
Tripoli	3.705	112	0	195,841	107	3.839	106	0	194,044	98
Turkey Valley	2.822	260	0	254,735	253	2.719	275	0	275,627	272
Twin Cedars	4.398	48	0	167,764	47	4.608	39	12,289	166,585	37
Twin Rivers	1.745	355	0	406,652	352	1.794	351	0	411,545	347
Underwood	3.229	177	0	217,881	153	3.125	206	0	234,606	188
Union	3.121	197	0	229,639	186	3.295	177	0	226,586	165
United	1.490	360	0	464,745	360	1.460	361	0	489,822	361
Urbandale	2.485	299	0	294,680	304	2.531	295	0	302,402	296
Valley	4.128	70	0	175,981	64	4.245	64	0	178,044	59
Van Buren	4.007	84	0	193,122	104	4.012	92	0	199,464	109
Van Meter	3.232	176	0	217,276	152	3.112	212	0	234,429	186
Ventura	1.212	363	0	575,681	363	1.164	363	0	634,369	363
Villisca	3.691	115	0	201,962	120	3.575	142	0	214,080	142
Vinton-Shellsburg	4.374	53	0	169,917	50	4.535	45	29,351	171,666	46
Waco	3.899	97	0	191,318	101	3.933	100	0	196,802	101
Wall Lake View Auburn	2.750	272	0	264,484	269	2.749	272	0	273,817	268
Walnut	2.964	234	0	250,503	241	2.806	259	0	278,523	277
Wapello	3.963	89	0	186,770	91	4.058	85	0	190,202	90
Wapsie Valley	3.767	103	0	190,183	99	3.971	95	0	189,750	88
Washington	4.282	57	0	174,192	61	4.366	56	0	176,926	56
Waterloo	4.147	69	0	189,374	96	4.340	59	0	190,405	91
Waukee	2.701	278	0	263,933	268	2.560	294	0	289,039	286
Waverly-Shell Rock	3.104	203	0	231,090	190	3.112	213	0	242,459	209
Wayne	3.419	149	0	213,995	146	3.663	127	0	207,918	125
Webster City	3.578	129	0	208,307	137	3.611	136	0	219,866	152
West Bend-Mallard	1.858	348	0	396,372	346	1.951	340	0	386,687	338
West Branch	2.736	273	0	266,273	272	2.723	274	0	274,232	269
West Burlington Ind	4.126	71	0	175,650	63	4.371	55	0	175,539	53
West Central	2.258	320	0	327,011	318	2.378	316	0	321,052	312
West Central Valley	3.216	181	0	235,295	204	3.226	184	0	243,829	212
West Delaware County	3.200	188	0	229,289	184	3.218	189	0	234,778	192
West Des Moines	1.800	352	0	400,070	347	1.819	348	0	411,315	346
West Hancock	2.536	292	0	290,914	299	2.398	313	0	314,698	308
West Harrison	2.804	265	0	263,885	267	2.965	236	0	261,589	245
West Liberty	4.437	44	0	167,534	45	4.437	52	0	175,733	54
West Lyon	2.806	263	0	255,337	256	2.792	262	0	263,687	250

District Name	FY 2007					FY 2008				
	FY 2007 Adjusted Additional Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2007 Property Tax Adjustment Aid	FY 2007 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)	FY 2008 Adjusted Additional Property Tax Levy Rate**	Rank of Levy Rate (Highest to Lowest)	FY 2008 Property Tax Adjustment Aid	FY 2008 Taxable Valuation Per Pupil	Rank of Taxable Valuation Per Pupil (Lowest to Highest)
West Marshall	3.627	122	0	202,039	121	3.793	110	0	197,762	104
West Monona	3.423	148	0	220,780	164	3.605	138	0	223,240	158
West Sioux	4.376	51	0	177,462	70	4.467	48	2,913	177,349	57
Western Dubuque	2.476	301	0	294,583	303	2.509	298	0	302,772	297
Westwood	2.042	336	0	366,461	337	2.084	334	0	380,131	336
Whiting	2.112	330	0	346,739	331	2.365	318	0	322,536	314
Williamsburg	3.271	168	0	220,183	161	3.356	166	0	223,947	160
Wilton	3.527	136	0	204,844	129	3.714	121	0	203,559	116
Winfield-Mt Union	3.158	191	0	229,977	187	3.312	173	0	228,757	172
Winterset	4.111	74	0	181,656	79	4.242	65	0	183,840	78
Woden-Crystal Lake	2.013	339	0	394,132	345	1.812	349	0	442,760	355
Woodbine	3.614	126	0	204,822	128	3.450	156	0	221,506	156
Woodbury Central	3.839	100	0	188,612	95	4.171	74	0	179,596	63
Woodward-Granger	3.700	114	0	196,187	109	3.741	114	0	200,384	111
State			\$ 5,999,870					\$ 11,999,901		
Statewide Max. Adj. Additional Prop. Tax Levy Rate:			\$ 4.724					\$ 4.445		
Number of Districts Receiving Property Tax Adjustment Aid:			29					50		
Maximum	\$ 6.730			\$ 704,682		\$ 6.760			\$ 732,323	
Minimum	\$ 1.039			\$ 114,877		\$ 1.044			\$ 115,411	
Range	\$ 5.690			\$ 589,806		\$ 5.716			\$ 616,911	
Median	\$ 3.213			\$ 228,921		\$ 3.230			\$ 233,551	
Average	\$ 3.402			\$ 218,825		\$ 3.455			\$ 224,228	

Notes:

*Sheffield-Chapin and Merservey-Thornton reorganized to SCMT beginning in FY 2008. FY 2007 data for the districts was combined for analysis purposes.

**Levy rates displayed are based on a \$1,000 per taxable valuation basis.