

## GENERAL FUND MILL LEVY (KSA 72-5142)



When enacted, the School District Finance and Quality Performance Act (SDFQPA) established a statewide uniform property tax levy for K-12 schools of 32 mills in SY 1992-1993 and 33 mills in 1993-1994. The 1994 Legislature set the uniform levy at 35 mills in SY 1994-1995 and SY 1995-1996. The uniform levy cannot be levied for more than two years as the *Kansas Constitution* generally provides that state property taxes can only be levied for two years at a time.

The 1996 Legislature set the uniform levy at 35 mills for SY 1996-1997 and lowered the levy to 33 mills for SY 1997-1998. The 1997 Legislature subsequently amended the uniform levy for SY 1997-1998 by lowering the rate to 27 mills and adding an exemption for the first \$20,000 of appraised valuation for residential property. In addition, the 1997 Legislature set the uniform levy at 27 mills for SY 1998-1999. The 1998 Legislature then amended the uniform levy for SY 1998-1999 by lowering the rate to 20 mills and set the rate at 20 mills for SY 1999-2000. The exemption for the first \$20,000 of appraised valuation for residential property was retained. The 1999 Legislature extended the 20 mill rate and residential property exemption to SY 2000-2001. Every two years since, the Legislature has reauthorized the uniform property tax levy at 20 mills and continued the \$20,000 exemption for residential property. The 2019 Legislature reauthorized both for SY 2019-2020 and SY 2020-2021. From SY 1992-1993 through SY 2013-2014 the proceeds from the uniform levy were retained by school districts. These proceeds were considered part of local effort and deducted when calculating a school district's General State Aid entitlement. The 2014 Legislature required the revenue from the uniform levy to be remitted to the State Treasurer and to be deposited in the School District Finance Fund (SDFF). The funds are then distributed to school districts as part of their State Foundation Aid.

Year	General Fund Mill Levy
2022-2023	20.000
2021-2022	20.000
2020-2021	20.000
2019-2020	20.000
2018-2019	20.000
2017-2018	20.000
2016-2017	20.000
2015-2016	20.000
2014-2015	20.000
2013-2014	20.000
2012-2013	20.000
2011-2012	20.000
2010-2011	20.000
2009-2010	20.000
2008-2009	20.000
2007-2008	20.000

Year	General Fund Mill Levy
2006-2007	20.000
2005-2006	20.000
2004-2005	20.000
2003-2004	20.000
2002-2003	20.000
2001-2002	20.000
2000-2001	20.000
1999-2000	20.000
1998-1999	20.000
1997-1998	27.000
1996-1997	35.000
1995-1996	35.000
1994-1995	35.000
1993-1994	33.000
1992-1993	32.000

For more information, contact:

Dale Brungardt  
School Finance  
(785) 296-3872

Frank Harwood  
Deputy Commissioner  
(785) 296-3871  
[fhawood@ksde.org](mailto:fhawood@ksde.org)



Kansas State Department of Education  
900 S.W. Jackson Street, Suite 102  
Topeka, Kansas 66612-1212

(785) 296-3201

[www.ksde.org](http://www.ksde.org)