

of A TRADITION EXCELLENCE

#FROM^{the}HELM *Piper* USD 203



Understanding Your Taxes in Wyandotte County

In Wyandotte County, taxes play a pivotal role in sustaining and enhancing our community. These taxes, gathered from various sources such as property and sales taxes, fund crucial public services and infrastructure improvements. The distribution of these funds is carefully managed to ensure the well-being and growth of our county.

If All Begins with Assessed Valuation

In Wyandotte County, Kansas, school levies, like other property taxes, can change annually based on the assessed valuation of properties within the county. The relationship between school levies and assessed valuations is a key component in determining how much revenue the school district will receive from local property taxes. Here's how this process typically works:

1. School Levy Definition: A school levy is the tax rate set by a school district, applied to the assessed valuation of properties within its boundaries. This levy is expressed in mills, where one mill is equal to one dollar of tax for every \$1,000 of assessed valuation.

2. Purpose of Levies: The revenue from these levies is used to fund various aspects of public education, including teacher salaries, school supplies, building maintenance, and other educational programs.

How is Assessed Valuation Determined in Wyandotte County, Kansas?

1. Property Assessment: In Wyandotte County, like in other parts of Kansas, the County Appraiser's office is responsible for assessing the value of properties. This assessment is typically done annually.

2. Notification and Appeals: Property owners in Wyandotte

County receive a valuation notice annually, typically in the Spring. If a property owner disagrees with the assessed value, they have the right to appeal. The appeal process is a chance for property owners to present information (like recent appraisals or comparisons to similar properties) that might affect their property valuation.

3. Final Valuation: The final assessed value is used to calculate property taxes. In Kansas, the actual tax rate (mill levy) is applied to this assessed valuation. The mill levy is determined by various local entities like school districts, county and city governments, and other local taxing authorities.

The annual changes in school levies in Wyandotte County are directly influenced by the fluctuations in property assessed valuations. The process reflects a balance between the school district's funding needs, property owners' tax burdens, and regulatory frameworks. It's a dynamic system that aims to align the educational funding requirements with the economic realities of the community.

Assessed Valuation (in millions)

	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
AV	\$317.0	\$287.5	\$241.6	\$237.8	\$227.9	\$217.0	\$199.7	\$192.7	\$180.6	\$171.0
Percent Rate of Increase	10.26	19.00	1.60	4.34	5.02	8.66	3.63	6.70	6.61	—

Piper School District's Portion of the Tax Revenue

It's essential to understand that the Piper School District receives approximately 33% of the total taxes collected from community members. This allocation is fundamental to maintaining and improving the educational standards within our district.

Distribution of each tax dollar



Continued on back.

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Piper School District 5 Mill Levy Categories

Explained

The Piper School District collects 33% of its residents' taxes through 5 different mill levies. It is important to understand that the **5 mill levies are derived from the District's Annual Assessed Valuation** which is determined by the Unified Government County Appraiser's Office. The 5 Piper School District Mill Levies, are categorized as follows:

1. General Fund: This fund is crucial for the day-to-day operations of our schools, covering salaries, classroom supplies, and other routine expenses. **By state law, this mill levy is always set at 20 mills of the District's Assessed Valuation.**

2. Capital Outlay: Focused on long-term investments, this category funds major projects such as facility upgrades and the acquisition of new equipment. **Capital Outlay is set at 8 mills by the Board of Education and has remained at the level since 2014. At the time this resolution was adopted by the Board of Education it was subject to public protest.**

3. Supplemental General Fund (Also known as the LOB or Local Option Budget): This fund provides additional support for special projects and needs that extend beyond the General Fund's capacity. **The Board of Education set the LOB to 33% of the General Fund, as allowed by state statute in 2020, and was subject to public protest at the time the resolution was adopted.**

4. Cost of Living Fund: The Kansas State Department of Education (KSDE) addresses those districts that are located in areas that are considered to have a high cost of living. For those districts, including the Piper School District, additional funds are collected at the local level and paid back to the school district as part of its State Foundation Aid. The districts, and amount of funding, changes each year depending on the cost of living within a district compared to the state as a whole. As mentioned, the intent is to raise additional funds for operating the school district including salary and benefits. **This year the Piper School District has assessed 2.0 mills, raising \$634,003 as allowed by KSDE.**

5. Bond and Interest Fund: Dedicated to repaying bonds for substantial school projects, this fund enables continuous improvement and expansion of our school facilities. In January of 2022, the Piper Community voted to pass a bond to increase the bond and interest mill levy to raise \$64 million dollars. We anticipated and communicated the change

would be an increase of 7.4 mills from 57.78 to 65.16. When we actually went out to market, the Bond and Interest rate was actually increased by 7.152 mills **which was lower than projected during the bond campaign by .4 mills.**

Historical View of all 5 district mill levies

	23-24	22-23	21-22	20-21	19-20	18-19	17-18	16-17	15-16	14-15
General	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
LOB	13,770	12,272	13,067	13,961	13,982	15,039	17,475	12,630	18,703	16,799
Capital	8,000	7,998	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000
COLA	2,000	0,747	1,249	2,248	2,476	-----	-----	-----	-----	-----
Bond & Interest	22,500	22,631	15,479	12,999	13,021	19,092	12,946	17,800	12,998	14,737
TOTAL	66,270	63,648	57,795	57,208	57,122	62,131	58,421	58,430	59,701	59,536
Change	4.12%	10.13%	1.03%	0.15%	-9.52%	8.06%	-0.02%	-2.13%	.26%	-----

As depicted in the charts, the Piper School District levy rate has been relatively stable over the years with the primary exceptions of 2018 and 2022. Those years reflect the bond issues that were passed by the patrons of the district. We, at the district, are very conscious of the impact that taxes have on everyone, especially those on a fixed income. The passage of the bonds is necessary to properly maintain our existing buildings as well as provide for the unprecedented growth we are experiencing. We are very appreciative of our patron's support and desire to have a district that we are proud of and preparing our children to be ready for the future.

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Your tax contributions significantly influence the trajectory of our community. Through your support, the Piper School District is empowered to uphold its commitment to excellence in education, preparing our students for their future endeavors. For any queries or further information about the tax allocation and its impact on our schools and community, please don't hesitate to reach out. Together, our contributions shape a thriving community.

Proud to be a Pirate,
Dr. Jessica Dain
Superintendent, Piper USD 203

Questions?

Please email questions and feedback to contact@piperschools.us

Addressing Area

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