

2007-2008 Number of Tax Mills Levied for School Districts to Generate School District Revenue

School Districts Raise Local Funds through Taxation on Real Estate

Each school district raises Local Funds or Revenues to supplement State and Federal Funds provided to operate school districts. A school district raises Local Funds by collecting real estate taxes on all of the Land, Buildings and improvements within the boundaries of that school district. Every parcel of land is assessed and given a value. The total value of all of the land, buildings and improvements in a school district is determined by adding together the assessed value of the land, buildings and improvements for every parcel of land within that school district. The capacity of each school district to raise local funds depends to a significant extent on the value of its real estate. A school district with the highest assessed values for its real estate will be able to raise far more Local Funds to operate their schools than districts with the lowest assessed values.

How the Tax Rate for Each School District is Set

Each year the school district must create a Proposed Operating Budget and determine how what portion of that budget needs to be raised by Local Funds through taxation of real estate. In order to raise the appropriate amount of Local Funds the school district must determine how much each parcel of land will be taxed. To determine how much each parcel will be taxed the school district must set a tax rate for all parcels of land so that every parcel is taxed at the same rate. Since parcels of land have different assessed values the tax rate for each parcel will be the same, but the tax amount for each parcel will be different.

Please Note: Some school districts have land in more than one county. In this situation the school district must set a tax rate for the land in each county, which can be the same rate or a different rate.

The Mill Rate is used to determine the Tax

School districts fix the tax amount on every parcel of land by setting the "Mill Rate", or "Millage Rate". The Mill Rate is the number of dollars in taxes that the owner of the land will have to pay for every thousand dollars of assessed value for that parcel.

Example #1: The school district millage rate is set at "10 mills", or \$10 per thousand dollars of assessed value. One parcel of land is assessed at \$100,000. First, \$100,000 divided by 1,000 = 100. Second, 100 multiplied by \$10 = \$1,000. Third, therefore, the school district tax on that parcel = \$1,000.

Example #2: The school district millage rate set at "35 mills", or \$35 per thousand dollars of assessed value. One parcel of land is assessed at \$75,000. First, \$75,000 divided by 1,000 = 75. Second, 75 multiplied by \$35 = \$2,625. Third, therefore, the school district tax = \$2,625.

How this Map Works:

This map shows for each school district the Millage Rate set, or the number of dollars in tax to be assessed per thousand dollars of assessed value for each parcel in the district. This map presents school district boundaries in grey with color coded fill to show the relative mill rates. Where a school district has land in more than one county and has set a different mill rate in each county, we show that on the map.

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