

2007-2008 Property Tax Dollars Levied per Student

How this Map Works:

This map shows for each school district the total local tax levied per student in the school district. We divided the total assessed value for all real estate by the total number of students in the district. We used the average daily attendance (ADA) of students rather than total enrollment. The data comes from the MS Dept. of Education for 2007-2008 and from the New America Foundation.

This map presents the school district boundaries in grey. The color gradients show the ranges of total property tax levied on real property divided by the student ADA for the district. Since some school districts cross county lines, we have included county boundary lines presented in a dashed blue line with a white background. Per student tax levies are presented in brown text below the name of the school district. Student Average Daily Attendance is shown in red text.

Where a school district has land in more than one county and a different property valuation in each county, we have added the two assessed values together and divided by the ADA for the entire school district.

School Districts use Real Estate Taxes to Raise “Local Funds”

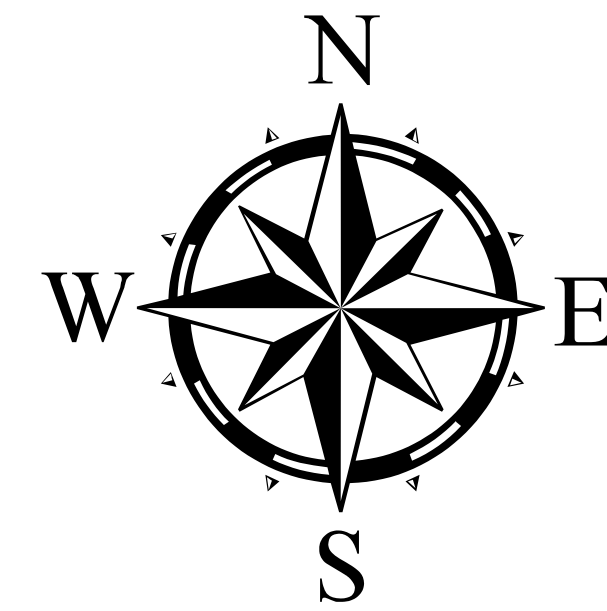
Public schools in Mississippi are funded through state, federal and local funds. “Local funds” come from real estate taxes assessed by the counties in which the school districts are located. The school districts determine their annual budget needs and how much of that budget needs to be raised with local funds. The amount of local funds that a school district can raise is limited under Mississippi state law. The local funds are actually raised for the school district by the county through the county’s power to tax. First, the county government sets the tax rate for each real property by determining (i.e. “assessing”) the value of the land, buildings and improvements. Second, the county government then determines the tax rate by establishing a “mil rate” that will apply to all real properties. The “mil rate” is the amount of dollars the county will tax for each one thousand dollars of real property value. Example: If the mil rate is \$10 per one thousand dollars of assessed value, then the tax on a property assessed at \$100,000 = \$1,000. \$100,000 of value divided by 1,000 = 100. 100 x \$10 = \$1,000.

The Tax Base Limits the Ability of School Districts to Raise Revenues

The total assessed value for every county, the “tax base,” is the sum of all of the assessed values of all of the real estate. The capacity of each school district to raise “local funds” depends to a significant extent on the total assessed value of its real estate. A school district with higher assessed real property values will be able to raise more “local funds” to operate public schools than districts with the lower assessed property values. School districts which are in counties with lower property values are more dependent on state and federal funds to meet their operating costs.

State law limits school district capacity to raise funds

The “mil rate” is set by county government once it determines how much money the county needs to maintain public schools, streets and roads, water and sewer, police and fire departments, the court system, and all other services to the community, including payment on debt service. Under Mississippi law no school district is supposed to authorize more than 55 mils, or \$55 per thousand dollars of assessed property value, to raise “local funds”. However, a small number of school districts (5 out of 149) have mil rates in excess of 55 mils because those rates were set before the state capped the mil rate. School districts with small tax bases and a high mil rate have little room in which to maneuver to raise additional “local funds” to operate the public schools. School districts with a large tax base can levy a lower mil rate and still raise a lot more money than school districts with a small tax base and high mil rate.



Black Text = District Name
Brown Text = Tax Levy per Student
Red Text = # of Students

