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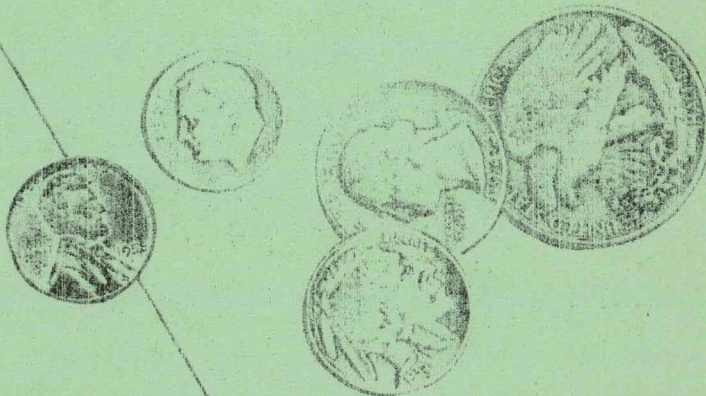
Education - Finance - Law

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USE OF STATE FUNDS

TO IMPROVE

PUBLIC EDUCATION



IN  
IOWA

**USE OF STATE FUNDS TO IMPROVE PUBLIC EDUCATION**

**IN IOWA**

**Prepared by**

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Administration and Finance**

## STATE DISTRIBUTIVE FUNDS FOR IMPROVEMENT OF PUBLIC INSTRUCTION

A good educational system is the best defense of the American way of life. To improve our educational system, the people of Iowa have voted "Yes" for school district reorganization. The increasing number of children to be educated in Iowa, the mounting cost of instruction and operation, and the need for additional and improved facilities command the attention of all citizens. The increased costs compel one to take a look at the sources of revenue available for providing a good educational system. As late as 1940, practically all revenues for education were derived from the property tax. As the cost of living has increased during the past 20 years, the increased local effort required to provide a good education has nearly reached the point of saturation. Property tax can no longer provide the major source of revenue for financing our schools. Therefore, the answer is surely financial assistance at the state level.

Many studies of support for schools have been made during the last 20 years. All of these studies have reached one common conclusion--that the financial support of public education should be a shared responsibility of local revenue and state revenue if all the children in the State of Iowa are to be afforded an adequate educational program.

The objective of any program of state distribution of funds for public education has three basic principles or goals:

1. The adequacy of the minimum or equalization program.
2. The need for special financial support for neglected aspects of education.
3. The relief from excessively high local school tax rates.

In order to carry out these objectives, certain basic assumptions should be considered:

First--Local schools in Iowa should remain under local control.

Second--Finances should be provided for a satisfactory educational offering.

Third--Local districts must make a realistic local effort.

Fourth--Any state support program must be developed to fit the environment of the local community.

Table I

AVERAGE DAILY ATTENDANCE  
FOR  
PUBLIC SCHOOLS

School Year	Elementary A.D.A.	High School A.D.A.	Rural A.D.A.	Total A.D.A.	August 1960
					% of Inc. 1945-1956
1945-1946	205,452.9	101,078.4	80,957.8	387,489.1	----
1946-1947	214,762.9	103,026.1	77,801.1	395,590.1	2.1
1947-1948	224,430.4	102,691.3	74,532.1	401,653.8	3.6
1948-1949	236,574.6	101,481.2	73,584.0	411,639.8	6.2
1949-1950	242,366.4	102,711.7	72,754.6	417,832.7	7.8
1950-1951	250,163.6	104,374.0	71,651.8	426,189.4	10.0
1951-1952	257,932.9	105,712.2	67,536.0	431,181.1	11.3
1952-1953	274,278.4	109,155.4	64,252.3	447,686.1	15.5
1953-1954	290,560.1	113,068.7	60,243.5	463,872.3	19.7
1954-1955	307,690.0	116,282.2	58,122.6	482,096.8	24.4
1955-1956	318,724.2	118,984.9	54,709.4	492,418.5	27.1
1956-1957	331,518.4	122,130.9	49,798.5	503,570.3	30.0
1957-1958	338,673.2	124,732.6	42,862.0	506,463.2	30.7
1958-1959	361,531.9	128,243.2	33,931.9	523,707.2	35.2

Table II

LOCAL SCHOOL TAXES LEVIED					July 1960
School Year	Assessed Valuation	A. V. % of Increase Over 1945-1946	General Fund and Special Courses Fund (Operating Costs)	O. C. % of Increase Over 1945-1946 Yr.	Schoolhouse Fund (Capital Outlay and Debt Service)
1945-1946	\$3,072,965,187	----	\$ 54,840,490	-----	\$ 4,437,490
1946-1947	3,054,370,743	0.6	60,747,345	10.8	4,483,916
1947-1948	3,148,651,221	2.5	67,621,012	23.3	4,838,038
1948-1949	3,351,944,585	9.1	77,011,597	40.4	4,496,202
1949-1950	3,935,890,978	28.1	79,021,104	44.1	6,146,130
1950-1951	4,036,399,937	31.4	85,568,566	56.0	7,242,729
1951-1952	4,246,614,218	38.2	96,358,813	75.7	8,266,132
1952-1953	4,374,270,103	42.3	105,494,459	92.4	9,181,115
1953-1954	4,434,729,212	44.3	113,346,700	106.8	10,643,535
1954-1955	4,475,198,443	45.6	119,243,525	117.4	11,575,761
1955-1956	4,548,723,227	48.0	124,403,672	126.8	12,789,895
1956-1957	4,600,523,711	49.7	136,157,784	148.3	17,075,904
1957-1958	4,755,850,246	54.8	143,928,993	162.5	16,443,936
1958-1959	4,852,129,809	57.9	156,217,114	184.9	17,181,711

Chart I

PROPERTY TAXES

Total Iowa Property Tax Levy and School Tax Levy

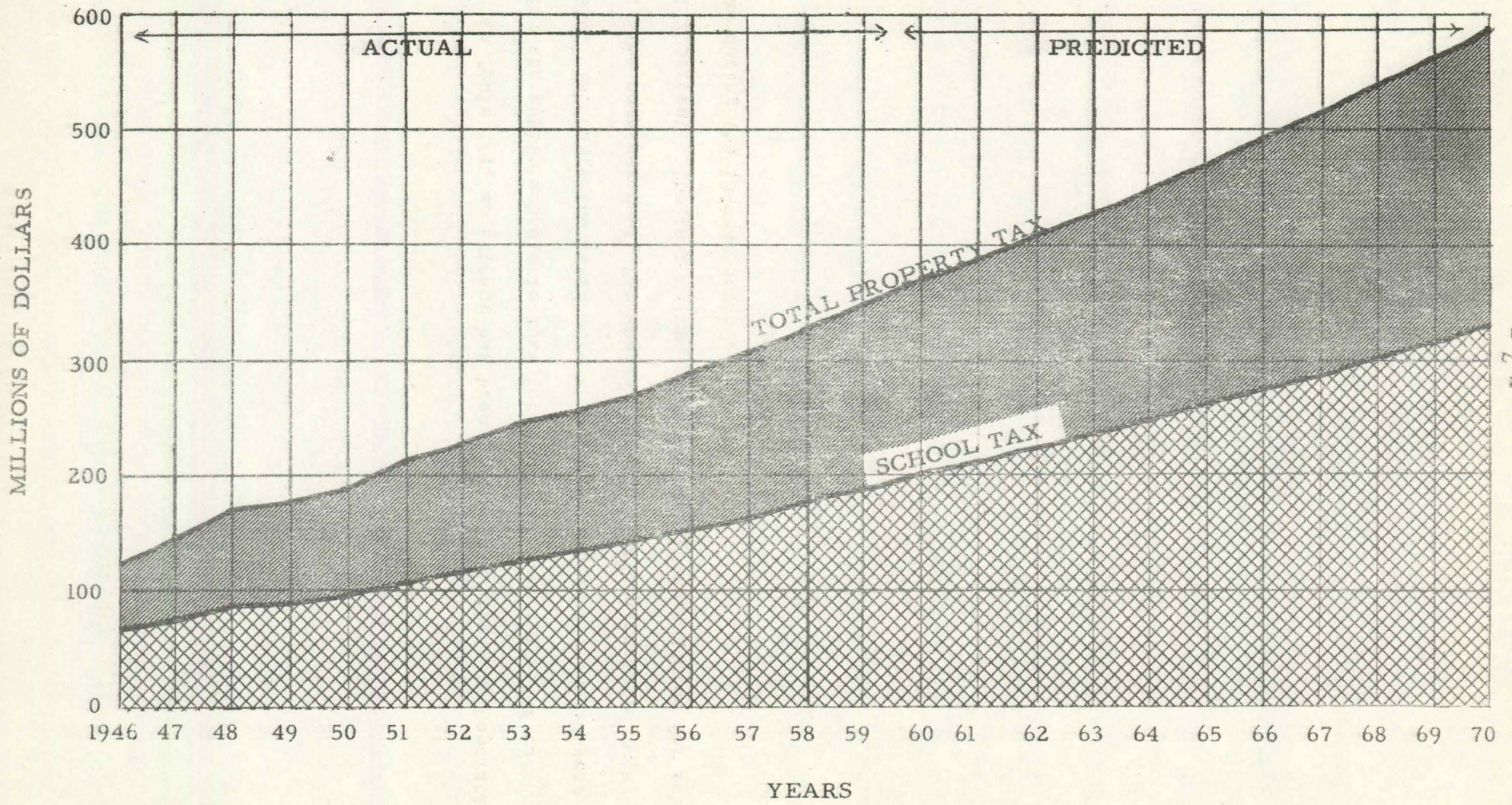


Table III

## COST OF PUBLIC EDUCATION IN IOWA

School Year	Current Operating Expense				Capital Outlay and Debt Service	Total
	Annual (by Year)	% of Increase Over 1945-1946 Yr.	Per Pupil	% of Increase Per Pupil Over 1945-1946		
1945-1946	\$ 56,099,700	-----	\$157.44	-----	\$ 5,409,919	\$ 61,509,619
1946-1947	65,081,693	16.0	159.63	1.4	6,576,753	71,658,446
1947-1948	76,845,338	37.0	183.57	16.6	7,431,165	84,276,503
1948-1949	84,852,461	51.3	198.59	26.1	18,283,760	103,136,221
1949-1950	93,122,763	66.0	210.43	33.7	19,957,184	113,079,947
1950-1951	101,470,997	80.9	222.48	41.3	26,647,498	128,118,495
1951-1952	111,867,759	99.4	241.91	53.7	31,160,063	143,027,822
1952-1953	120,844,364	115.4	249.55	58.5	38,072,251	158,916,615
1953-1954	130,564,974	132.7	260.57	65.5	48,633,024	179,197,998
1954-1955	140,352,543	150.2	270.33	71.7	41,992,022	182,344,565
1955-1956	150,347,680	168.0	282.61	79.5	51,377,275	201,724,955
1956-1957	160,162,976	185.5	297.30	88.8	44,127,178	204,290,154
1957-1958	173,217,312	208.7	323.37	105.4	49,878,955	223,096,267
1958-1959	187,025,059	233.4	333.76	112.0	38,624,928	225,649,988

IOWA PUBLIC SCHOOL COSTS

Current Operating Expense and State Aid

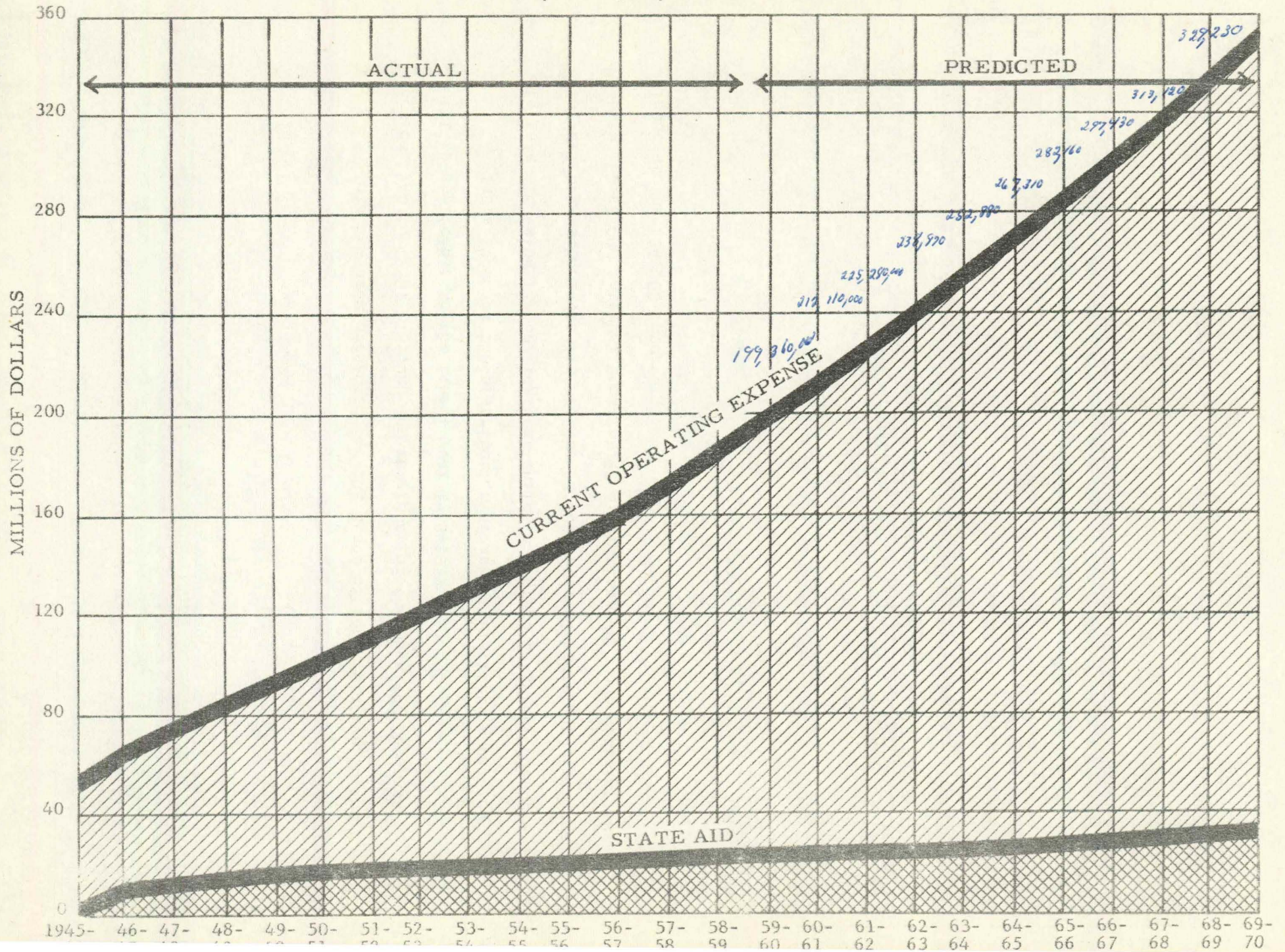




Table IV

## DISTRIBUTION OF SCHOOL DISTRICTS ACCORDING TO ASSESSED VALUATION

## PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE

## FOR HIGH SCHOOL DISTRICTS

1958-1959

Interval	No. of Districts	Cumulative No. of Districts
\$ 2,000 - 2,999	8	8
3,000 - 3,999	17	25
4,000 - 4,999	33	58
5,000 - 5,999	56	114
6,000 - 6,999	61	175
7,000 - 7,999	63	238
8,000 - 8,999	82	320
9,000 - 9,999	70	390
10,000 - 10,999	73	463
11,000 - 11,999	57	520
12,000 - 12,999	54	574
13,000 - 13,999	46	620
14,000 - 14,999	33	653
15,000 - 15,999	19	672
16,000 - 16,999	8	680
17,000 - 17,999	4	684
18,000 - 18,999	4	688
19,000 - 19,999	2	690
20,000 - 20,999	2	692
21,000 - 21,999	1	693
22,000 - 22,999	0	693
23,000 - 23,999	0	693
24,000 - 24,999	1	694
NON-HIGH SCHOOL		
13,893 State Wide Average	1.394	2088

Chart III

DISTRIBUTION OF SCHOOL DISTRICTS  
 BY  
 ASSESSED VALUATION PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE  
 FOR  
 1958-1959 SCHOOL YEAR

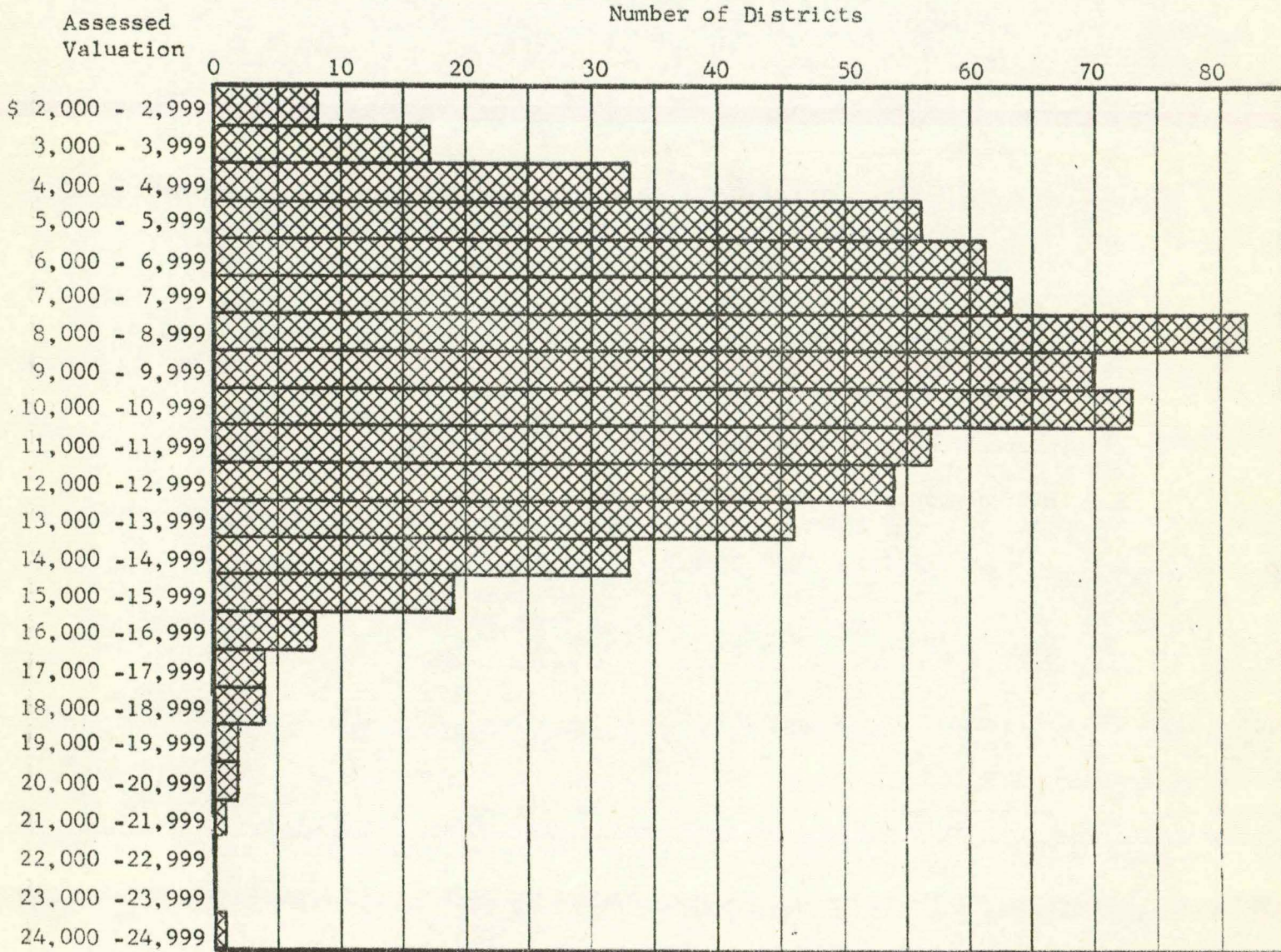


Chart IV

DISTRIBUTION OF RESIDENT CHILDREN IN AVERAGE DAILY ATTENDANCE OF

Interval--  
Resident Children  
in Average Daily  
Attendance

ALL HIGH SCHOOL DISTRICTS FOR SCHOOL YEAR 1958-1959  
BY

ASSESSED VALUATION PER CHILD IN AVERAGE DAILY ATTENDANCE

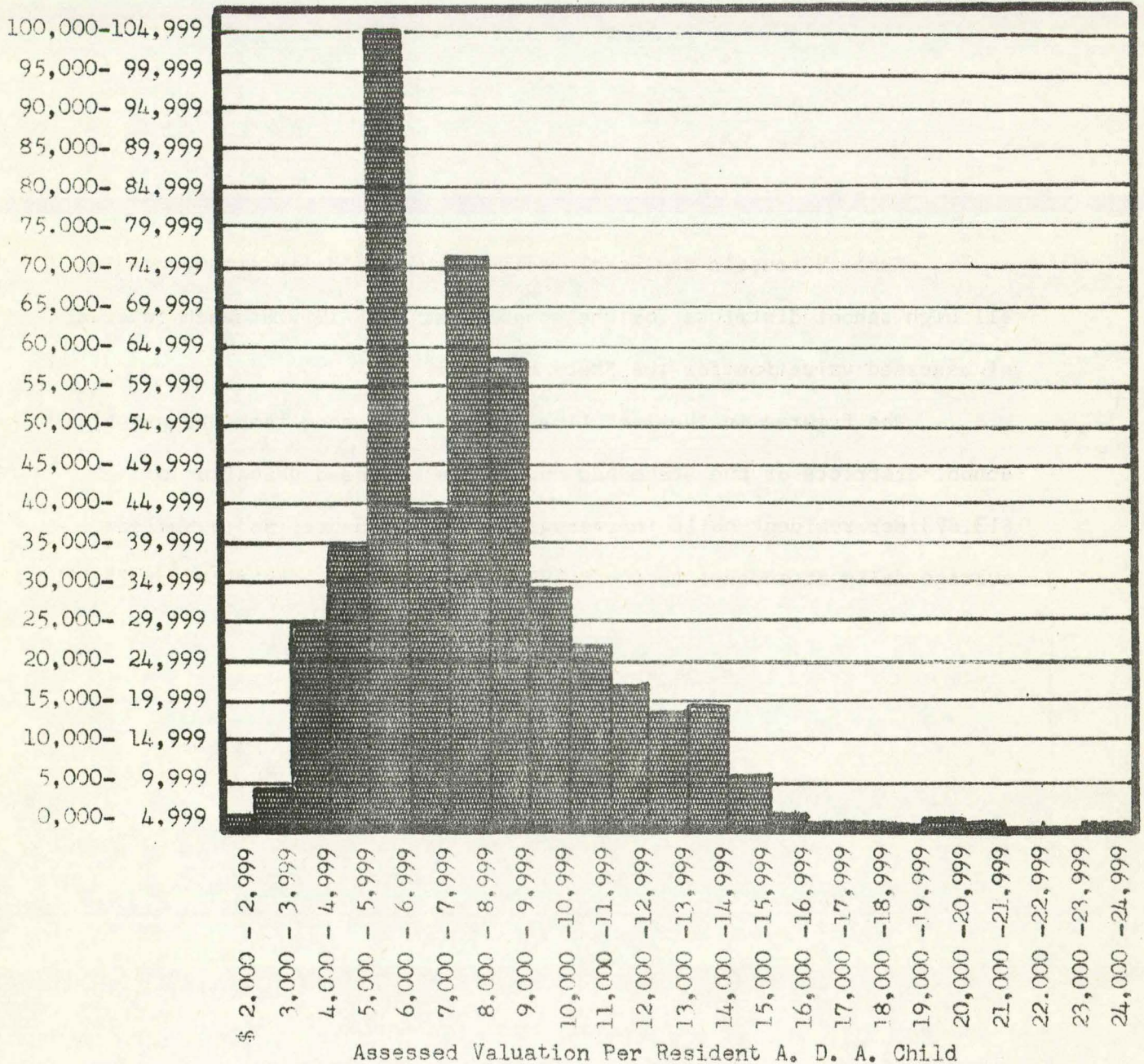




Table V

DISTRIBUTION OF RESIDENT CHILDREN IN AVERAGE DAILY ATTENDANCE OF  
ALL HIGH SCHOOL DISTRICTS FOR SCHOOL YEAR 1958-1959 BY  
ASSESSED VALUATION PER CHILD IN AVERAGE DAILY ATTENDANCE

Interval	Resident A.D.A.	Cumulative Resident A.D.A.
\$ 2,000 - 2,999	1,441.2	1,441.2
3,000 - 3,999	4,877.0	6,318.2
4,000 - 4,999	24,846.1	31,164.3
5,000 - 5,999	34,690.2	65,854.5
6,000 - 6,999	100,285.7	166,140.2
7,000 - 7,999	43,905.0	210,045.2
8,000 - 8,999	72,078.3	282,123.5
9,000 - 9,999	62,760.7	344,884.2
10,000 - 10,999	28,793.5	373,677.7
11,000 - 11,999	21,997.8	395,675.5
12,000 - 12,999	16,607.0	412,282.5
13,000 - 13,999	12,888.9	425,171.4
14,000 - 14,999	14,326.3	439,497.7
15,000 - 15,999	5,320.6	444,818.3
16,000 - 16,999	1,367.7	446,186.0
17,000 - 17,999	391.5	446,577.5
18,000 - 18,999	648.7	447,226.2
19,000 - 19,999	254.0	447,480.2
20,000 - 20,999	971.1	448,451.3
21,000 - 21,999	86.5	448,537.8
22,000 - 22,999	0	448,537.8
23,000 - 23,999	0	448,537.8
24,000 - 24,999	58.0	448,595.8
NON-HIGH SCHOOL		
13,893 State Wide Average	75,101.4	523,707.2

Chart V

COMPARISON BETWEEN LOCAL EFFORT IN MILLS FOR 1958-1959 GENERAL AND SPECIAL COURSES FUNDS WITH ITS EQUIVALENT IN STATE EFFORT IN MILLS

Local School Millage for General and Special Courses Funds   
 Equivalent of State Effort in Mills - - - - - 

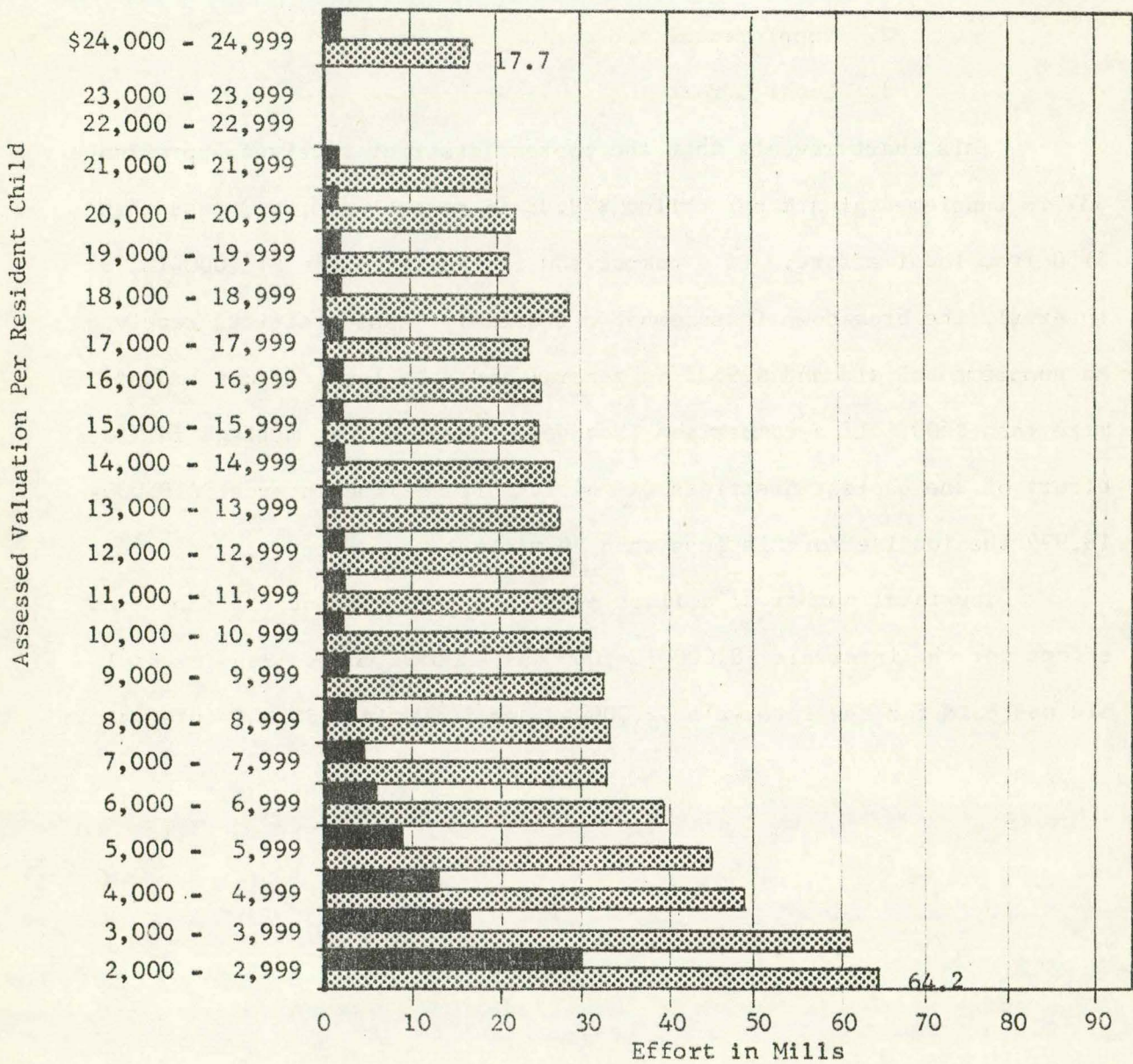


Chart VI

TOTAL MONEY AVAILABLE PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE  
(HIGH SCHOOL DISTRICTS 1958-1959)

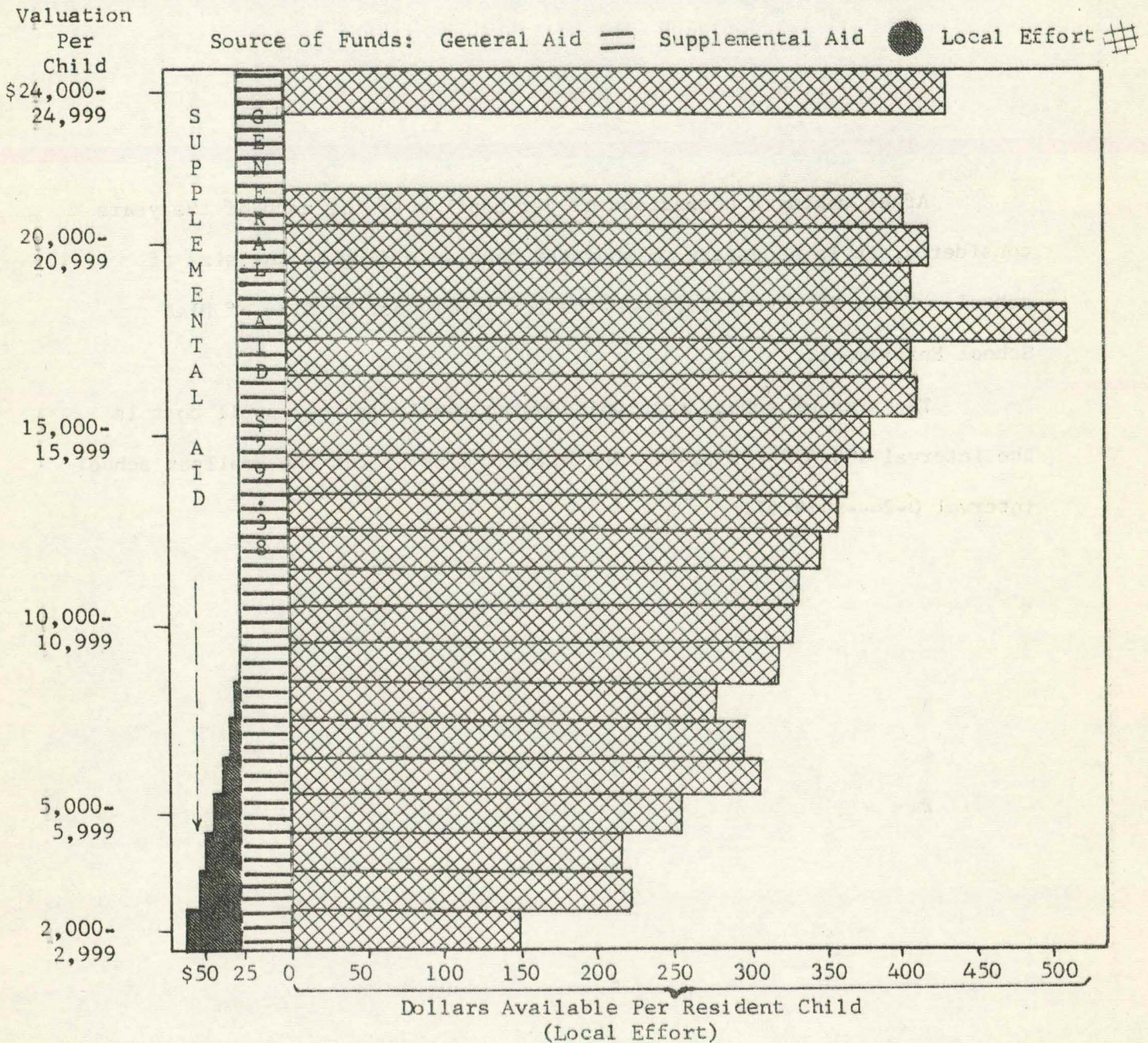


Table VI

## PER PUPIL COST BY SIZE OF HIGH SCHOOL ENROLLMENT

## FIGURED FROM GENERAL FUND EXPENDITURES

ACCORDING TO SECRETARY'S ANNUAL REPORT FOR SCHOOL YEAR 1958-1959

High School Districts:				
No. of Districts	High School Enrollment	Total ADA*	Total Expended	Per Pupil Cost
28	600 & Above	188,272.0	\$ 62,235,423.35	\$330.56
10	500-599	16,768.6	5,117,931.36	305.21
19	400-499	27,622.9	8,189,509.28	296.47
30	300-399	35,030.4	11,039,836.01	315.15
71	200-299	57,357.2	18,258,190.74	318.33
73	150-199	41,598.8	13,595,714.33	326.83
<u>143</u>	<u>100-149</u>	<u>59,208.0</u>	<u>20,413,557.70</u>	<u>344.78</u>
Totals 374	100 and Up	425,857.9	138,850,162.77	-----
103	75-99	29,313.9	10,331,134.53	352.43
104	50-74	21,568.7	8,476,532.16	393.01
111	25-49	15,176.4	6,496,654.16	428.07
<u>2</u>	<u>-24</u>	<u>185.8</u>	<u>89,104.22</u>	<u>479.57</u>
Totals 320	Up to 99	66,244.8	25,393,525.07	-----
GRAND TOTALS 694	All Schools	491,832.7	\$164,243,687.84	\$333.76
*Average Daily Attendance figures include Junior College Students.				
Non-High School Districts:				
2085		75,101.4**	\$ 11,578,083.81	\$341.66
**Average Daily Attendance figures include pupils for whom tuition is paid.				
TOTAL OF TOTALS				
2779		566,934.1	\$175,821,771.65	-----

Table VII  
 CURRENT EXPENSE PER PUPIL IN SCHOOL DISTRICTS MAINTAINING HIGH SCHOOLS  
 School Year 1958-1959  
 (Dollar Distribution)

Enrolled in High School	Number of Districts	General Control	Instruction	Auxiliary Services	Operation of Plant	Maintenance	Fixed Charges	Cost in \$ Per Pupil A.D.A.
600 & over	28	\$ 8.97	\$245.70	\$10.33	\$37.80	\$13.23	\$14.53	\$330.56
500 - 599	10	12.72	213.23	18.51	31.36	13.67	15.72	305.21
400 - 499	19	13.51	202.84	24.00	31.53	7.87	16.72	296.47
300 - 399	30	14.73	217.36	23.58	32.27	10.95	16.26	315.15
200 - 299	71	18.32	209.93	28.15	32.30	11.12	18.51	318.33
150 - 199	73	20.15	212.92	30.95	33.77	11.41	17.63	326.83
100 - 149	143	22.20	220.67	34.00	36.79	11.47	19.65	344.78
75 - 99	103	20.34	220.96	36.13	38.83	13.79	22.38	352.43
50 - 74	104	23.53	247.51	35.92	43.74	16.80	25.51	393.01
25 - 49	111	28.14	261.78	42.58	47.73	17.08	30.76	428.01
0 - 24	2	46.94	242.64	55.91	53.39	21.43	59.26	479.57
In State	694	\$15.31	\$229.32	\$22.66	\$36.37	\$12.48	\$17.62	\$333.76
Rural	2,088	\$14.18	\$189.68	\$84.78	\$28.15	\$ 8.88	\$15.99	\$341.66



Table VIII

DISTRIBUTION OF URBAN VALUE (ALL PROPERTY OTHER THAN AGRICULTURAL LAND) AND  
 AGRICULTURAL LAND VALUE BY INTERVALS OF ASSESSED VALUATION PER  
 CHILD IN AVERAGE DAILY ATTENDANCE

Assessed Valuation Per Child in ADA	Number of Districts	(Including Personal Property Value) Urban Value	Agricultural Land Value
\$ 2,000- 2,999	8	\$ 3,105,403	\$ 258,872
3,000- 3,999	17	16,129,621	1,491,334
4,000- 4,999	33	103,240,848	4,922,863
5,000- 5,999	56	174,051,992	17,163,629
6,000- 6,999	61	637,696,316	30,697,128
7,000- 7,999	63	263,760,560	63,614,807
8,000- 8,999	82	453,962,311	153,132,408
9,000- 9,999	70	441,259,661	150,257,074
10,000-10,999	73	160,263,667	137,688,842
11,000-11,999	57	125,956,175	126,521,603
12,000-12,999	54	960,091,162	110,893,127
13,000-13,999	46	86,722,970	87,416,446
14,000-14,999	33	128,368,818	80,596,419
15,000-15,999	19	36,497,089	45,354,556
16,000-16,999	8	8,531,687	13,855,735
17,000-17,999	4	2,587,784	4,142,001
18,000-18,999	4	8,981,681	3,117,498
19,000-19,999	2	2,400,576	2,626,840
20,000-20,999	2	16,058,258	3,729,786
21,000-21,999	1	890,182	942,141
22,000-22,999	0		
23,000-23,999	0		
24,000-24,999	<u>1</u>	860,831	<u>549,542</u>
High School Totals	694	\$ 2,770,516,598	\$ 1,038,972,652
Non-High School Totals	<u>2085</u>	<u>678,188,070</u>	<u>364,452,489</u>
GRAND TOTALS	2779	\$ 3,448,704,668	\$ 1,403,425,141

Table IX

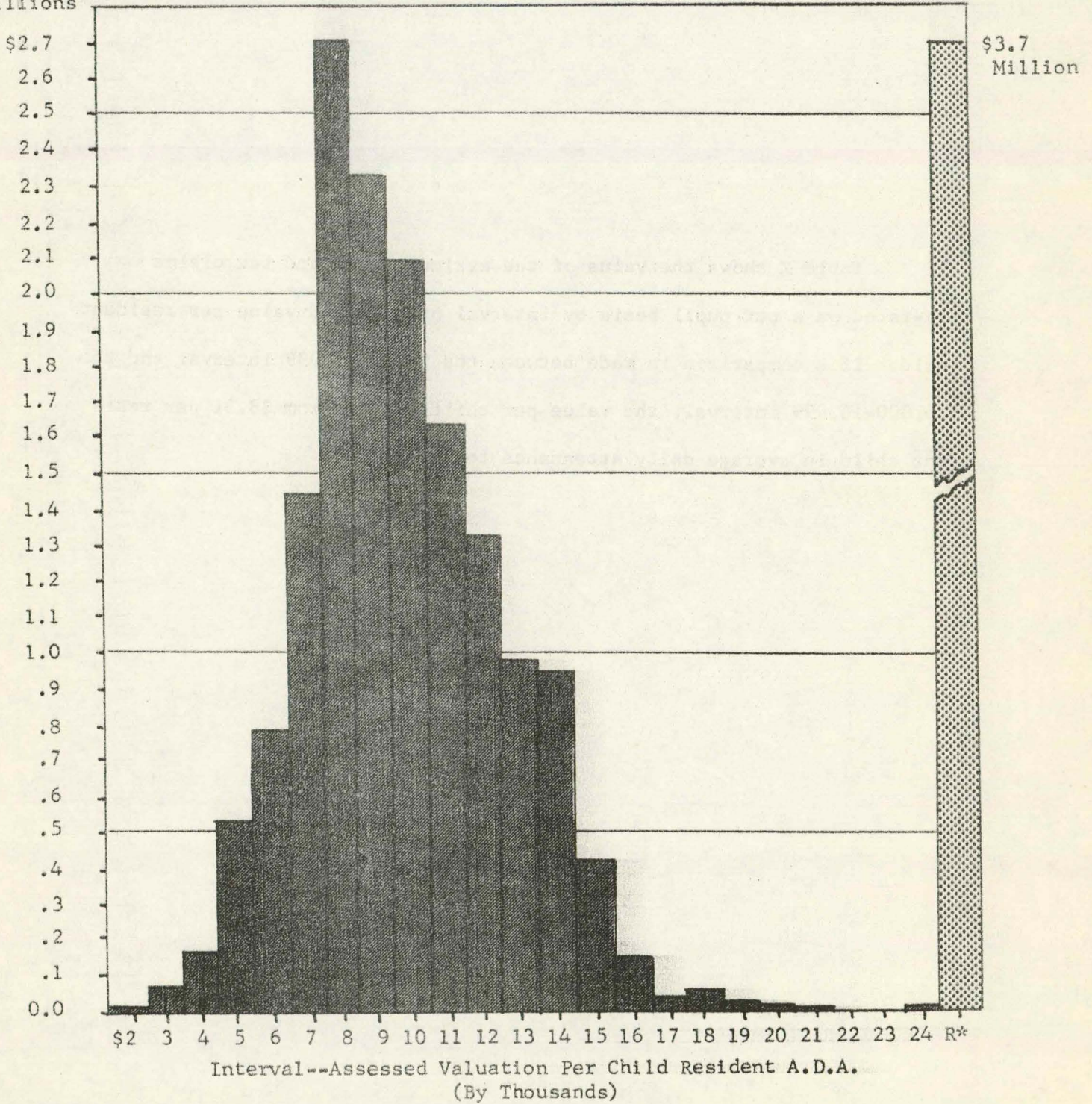
DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF ASSESSED VALUATION PER CHILD  
WITH AGRICULTURAL LAND CREDITS FIGURED AT 15 MILLS

Interval	No. of Districts	Ag. Land Value	Ag. Land Credit Paid
\$ 2,000 - 2,999	8	\$ 258,872	\$ 6,427.09
3,000 - 3,999	17	1,491,334	40,099.68
4,000 - 4,999	33	4,922,863	89,066.04
5,000 - 5,999	56	17,163,629	280,264.77
6,000 - 6,999	61	30,697,128	420,384.28
7,000 - 7,999	63	63,614,807	762,354.24
8,000 - 8,999	82	153,132,408	1,448,830.87
9,000 - 9,999	70	150,257,074	1,286,455.05
10,000 - 10,999	73	137,688,842	1,144,553.72
11,000 - 11,999	57	126,521,603	861,266.14
12,000 - 12,999	54	110,893,127	704,490.61
13,000 - 13,999	46	87,416,446	527,280.28
14,000 - 14,999	33	80,596,419	457,330.78
15,000 - 15,999	19	45,354,556	224,099.25
16,000 - 16,999	3	13,855,735	67,109.11
17,000 - 17,999	4	4,142,002	16,503.65
18,000 - 18,999	4	3,117,498	19,705.12
19,000 - 19,999	2	2,626,840	5,530.55
20,000 - 20,999	2	3,729,786	3,426.81
21,000 - 21,999	1	942,141	1,895.02
22,000 - 22,999	0		
23,000 - 23,999	0		
24,000 - 24,999	1	549,542	747.92
<b>High School Totals</b>	<b>694</b>	<b>\$1,038,972,652</b>	<b>\$8,367,820.98</b>
<b>Non-High School Totals</b>	<b>2085</b>	<b>364,452,489</b>	<b>1,988,168.72</b>
<b>Grand Totals All Schools</b>	<b>2779</b>	<b>\$1,403,425,141</b>	<b>\$10,355,989.70</b>

Chart VII

TOTAL AGRICULTURAL LAND TAX CLAIM BY INTERVAL OF ASSESSED VALUATION  
PER RESIDENT CHILD FOR HIGH SCHOOL DISTRICTS 1958-1959

Ag. Land  
Claim  
By  
Millions



\*Rural or Non-High School Districts

Table X

## DISTRIBUTION OF AVERAGE DAILY ATTENDANCE CLASSIFIED BY ASSESSED

## VALUATION PER RESIDENT CHILD IN AVERAGE DAILY ATTENDANCE

## SHOWING AGRICULTURAL LAND CLAIMS PER CHILD

## FOR HIGH SCHOOL DISTRICTS

1958-1959

Interval	No. Of Districts	Resident A.D.A.	Ag. Land Claims	Ag. Land Dollars Per Child
\$ 2,000 - 2,999	8	1,441.2	\$ 11,979	\$ 8.31
3,000 - 3,999	17	4,877.0	74,739	15.32
4,000 - 4,999	33	24,846.1	166,004	6.68
5,000 - 5,999	56	34,690.2	522,366	15.06
6,000 - 6,999	61	100,285.7	783,525	7.81
7,000 - 7,999	63	43,905.0	1,420,899	32.36
8,000 - 8,999	82	72,078.3	2,700,375	37.46
9,000 - 9,999	70	62,760.7	2,397,734	38.20
10,000 - 10,999	73	28,793.5	2,133,254	74.09
11,000 - 11,999	57	21,997.8	1,605,254	72.97
12,000 - 12,999	54	16,607.0	1,313,051	79.07
13,000 - 13,999	46	12,888.9	982,761	76.25
14,000 - 14,999	33	14,326.3	852,387	59.50
15,000 - 15,999	19	5,320.6	417,683	78.50
16,000 - 16,999	8	1,367.7	125,080	91.45
17,000 - 17,999	4	391.5	30,760	78.56
18,000 - 18,999	4	648.7	36,727	56.61
19,000 - 19,999	2	254.0	10,308	40.58
20,000 - 20,999	2	971.1	6,387	65.77
21,000 - 21,999	1	86.5	3,532	40.83
22,000 - 22,999	0	0		
23,000 - 23,999	0	0		
24,000 - 24,999	1	58.0	1,394	24.03

## NON-HIGH SCHOOL

13,893 State Wide Average                      75,101.4                      3,705,609                      49.34

Table XI

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF  
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED  
 AT 15 MILLS SHOWING THE PERCENT THE CLAIM IS OF THE AGRICULTURAL LAND VALUE

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 15 M.	% 15 M Ag. L. Cl. Ag. L. V.
\$ 2,000 - 2,999	8	\$ 258,872	\$ 11,979	4.6
3,000 - 3,999	17	1,491,334	74,739	5.0
4,000 - 4,999	33	4,922,863	166,004	3.4
5,000 - 5,999	56	17,163,629	522,366	3.0
6,000 - 6,999	61	30,697,128	783,525	2.6
7,000 - 7,999	63	63,614,807	1,420,899	2.2
8,000 - 8,999	82	153,132,408	2,700,375	1.8
9,000 - 9,999	70	150,257,074	2,397,734	1.6
10,000 - 10,999	73	137,688,842	2,133,254	1.5
11,000 - 11,999	57	126,521,603	1,605,254	1.3
12,000 - 12,999	54	110,893,127	1,313,051	1.2
13,000 - 13,999	46	87,416,446	982,761	1.1
14,000 - 14,999	33	80,596,419	852,387	1.1
15,000 - 15,999	19	45,354,556	417,683	.9
16,000 - 16,999	8	13,855,735	125,080	.9
17,000 - 17,999	4	4,142,002	30,760	.7
18,000 - 18,999	4	3,117,498	36,727	1.2
19,000 - 19,999	2	2,626,840	10,308	.4
20,000 - 20,999	2	3,729,786	6,387	.2
21,000 - 21,999	1	942,141	3,532	.4
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	1,394	.3
Totals for High School Districts	694	\$1,038,972,652	\$15,596,199	
Totals for Non-High School Districts	<u>2085</u>	<u>364,452,489</u>	<u>3,705,609</u>	
Grand Totals for All Iowa Schools	2779	\$1,403,425,141	\$19,301,808	

Table XII

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF  
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED  
 AT 20 MILLS SHOWING THE PERCENT THE CLAIM IS OF THE AGRICULTURAL LAND VALUE

Interval	No. of Districts	Ag. Land Value	Ag. Land Claim @ 20 M.	% 20 M. Ag. L. Cl. Ag. L. V.
\$ 2,000 - 2,999	8	\$ 258,872	\$ 10,689	4.1
3,000 - 3,999	17	1,491,334	67,290	4.5
4,000 - 4,999	33	4,922,863	141,405	2.8
5,000 - 5,999	56	17,163,629	436,657	2.5
6,000 - 6,999	61	30,697,128	630,069	2.1
7,000 - 7,999	63	63,614,807	1,102,856	1.7
8,000 - 8,999	82	153,132,408	1,934,752	1.3
9,000 - 9,999	70	150,257,074	1,646,484	1.1
10,000 - 10,999	73	137,688,842	1,444,847	1.0
11,000 - 11,999	57	126,521,603	974,165	.8
12,000 - 12,999	54	110,893,127	762,222	.7
13,000 - 13,999	46	87,416,446	547,524	.6
14,000 - 14,999	33	80,596,419	454,531	.6
15,000 - 15,999	19	45,354,556	207,207	.5
16,000 - 16,999	8	13,855,735	63,982	.5
17,000 - 17,999	4	4,142,002	13,672	.3
18,000 - 18,999	4	3,117,498	21,142	.1
19,000 - 19,999	2	2,626,840	2,078	.1
20,000 - 20,999	2	3,729,786	478	.1
21,000 - 21,999	1	942,141	--	0.0
22,000 - 22,999	0			
23,000 - 23,999	0			
24,000 - 24,999	1	549,542	--	0.0
High School Totals	694	\$1,038,972,652	\$10,462,050	
Non-High School Totals	<u>2085</u>	<u>364,452,489</u>	<u>2,259,425</u>	
Grand Totals All Schools	2779	\$1,403,425,141	\$12,721,475	

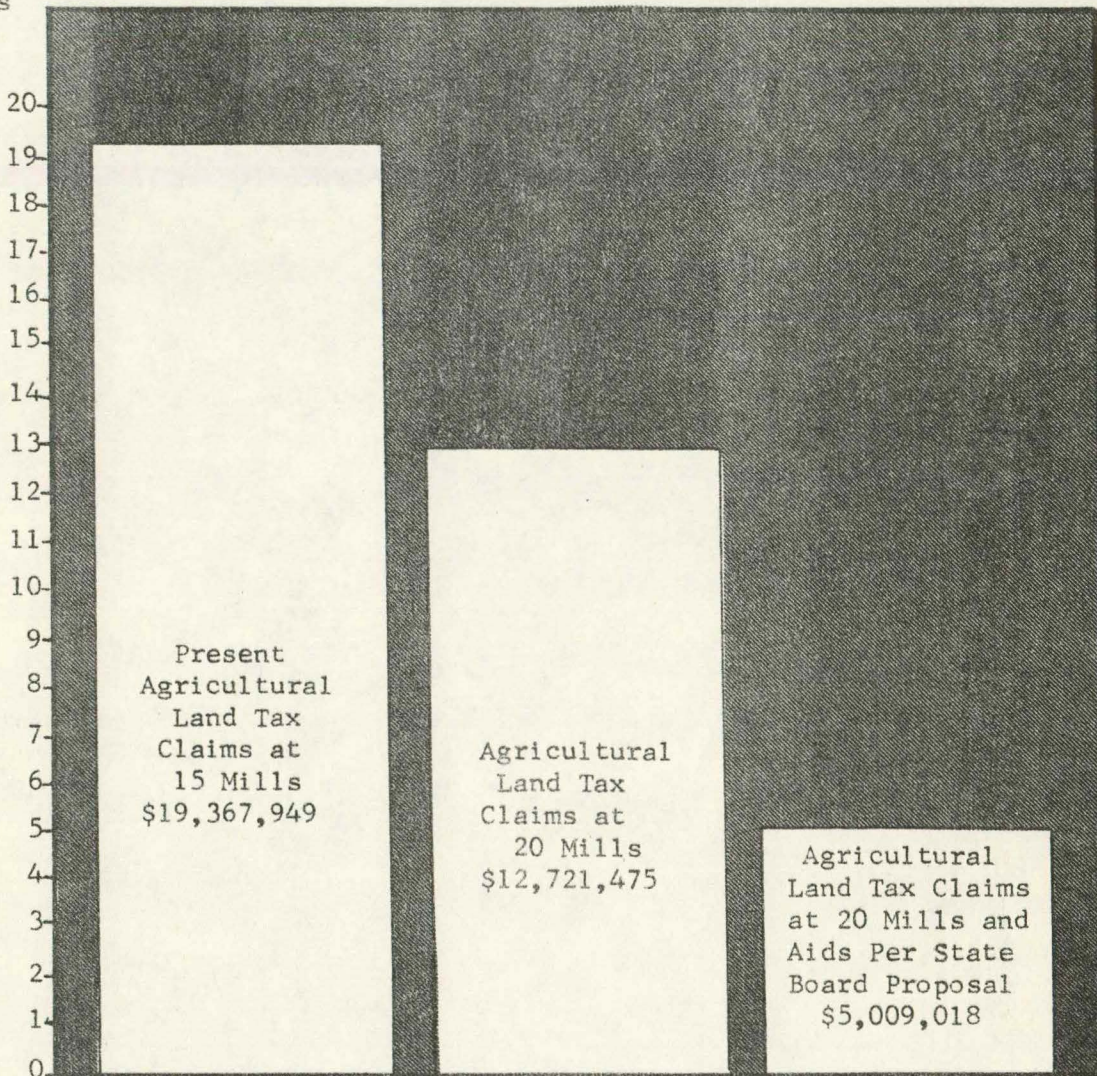
Table XIII

DISTRIBUTION OF AGRICULTURAL LAND VALUES BY INTERVALS OF  
 ASSESSED VALUATION PER CHILD WITH AGRICULTURAL CLAIMS FIGURED  
 AT 20 MILLS SHOWING THE CUMULATIVE AGRICULTURAL LAND TAX CREDIT

Interval	No. of Districts	Ag. Land Value	Ag. Land Values Cumulative Totals	Ag. Land Claim @ 20 M.	Ag. Land Claim @ 20 M. Cumulative
\$ 2,000 - 2,999	8	\$ 258,872	\$ 258,872	\$ 10,689	\$ 10,689
3,000 - 3,999	17	1,491,334	1,750,206	67,290	77,979
4,000 - 4,999	33	4,922,863	6,673,069	141,405	219,384
5,000 - 5,999	56	17,163,629	23,836,698	436,657	656,041
6,000 - 6,999	61	30,697,128	54,533,826	630,069	1,286,110
7,000 - 7,999	63	63,614,807	118,148,633	1,102,856	2,388,966
8,000 - 8,999	82	153,132,408	271,281,041	1,934,752	4,323,718
9,000 - 9,999	70	150,257,074	421,538,115	1,646,484	5,970,202
10,000 - 10,999	73	137,688,842	559,226,957	1,444,847	7,415,049
11,000 - 11,999	57	126,521,603	685,748,560	974,165	8,389,214
12,000 - 12,999	54	110,893,127	796,641,687	762,222	9,151,436
13,000 - 13,999	46	87,416,446	884,058,133	547,524	9,698,960
14,000 - 14,999	33	80,596,419	964,654,552	454,531	10,153,491
15,000 - 15,999	19	45,354,556	1,010,009,108	207,207	10,360,698
16,000 - 16,999	8	13,855,735	1,023,864,843	63,982	10,424,680
17,000 - 17,999	4	4,142,002	1,028,006,845	13,672	10,438,352
18,000 - 18,999	4	3,117,498	1,031,124,343	21,142	10,459,494
19,000 - 19,999	2	2,626,840	1,033,751,183	2,078	10,461,572
20,000 - 20,999	2	3,729,786	1,037,480,969	478	10,462,050
21,000 - 21,999	1	942,141	1,038,423,110	--	10,462,050
22,000 - 22,999	0	--	1,038,423,110	--	10,462,050
23,000 - 23,999	0	--	1,038,423,110	--	10,462,050
24,000 - 24,999	1	549,542	1,038,972,652	--	--
Total H. S. Districts		\$1,038,972,652	1,038,972,652	\$10,462,050	\$10,462,050
Non H. S. Districts		364,452,489	1,403,425,141	2,259,425	12,721,475

Chart VIII

Ag. Land Claims in Millions      EFFECT OF INCREASED STATE AID ON AGRICULTURAL LAND TAX CREDITS  
1958-1959 SCHOOL YEAR





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