2016

A Study to Determine the Degree of Fairness Resulting from Section 8002 of the Federal Impact Aid Program on Qualifying Local Education Agencies

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A STUDY TO DETERMINE THE DEGREE OF FAIRNESS RESULTING FROM SECTION 8002 OF THE FEDERAL IMPACT AID PROGRAM ON QUALIFYING LOCAL EDUCATION AGENCIES

by

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A dissertation submitted in partial fulfillment of the requirements
for the degree of Doctor of Education
in the College of Education and Human Performance
at the University of Central Florida
Orlando, Florida

Summer Term
2016

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ABSTRACT

Educational funding is a topic of much focus given the impact school budgets have on instructional decisions and school programs. The purpose of this study was to analyze the funding received by Local Education Agencies (LEAs) from Section 8002 of the Program to determine how the amount received equates to the local property tax from the land assessment. In addition, comparisons were drawn as to how the amounts between LEAs equate within a state and across states. Through the use of qualitative data received from the United States Department of Education regarding the amount paid to LEAs during fiscal years 2011 through 2015 as well projected property tax amounts calculated by the researcher, inequities were discovered between LEAs within states as well as across states. Significant deficiencies were discovered between projected property tax and the amount of impact aid received across most of the receiving LEAs. In addition, a large number of inequities were discovered between receiving LEAs across the same state with a significant number of inequities also occurring across LEAs in different states. These findings meant many LEAs had greatly reduced school district budgets which has a significant impact on the programs and services that can be funded for students.

I would like to dedicate this research to one of my first and one of my greatest teachers, my dad, Harald Goering Jr.

He had a great love for learning, always wanting to know more about different topics, especially those which interested me. My passions became his opportunity to gain knowledge in new areas. Pop, thank you for setting my feet on the path that led me to this journey. In person and in spirit, you walked this journey with me.

Your daughter is now a doctor.

ACKNOWLEDGMENTS

This research would not have been possible without the support of my dissertation chair, Dr. Barbara Murray. From the first day we met, I knew you would be my chair, but little did I know just why our paths were meant to cross. Your insight, guidance, and words of encouragement have been just what I have needed to get through my greatest loss while still trying to find my way through spreadsheets. You knew I would finish, even when I wasn't so sure. I hope one day I can pass that along to another in a time of need. Thank you.

I would also like to thank Dr. Ken Murray, Dr. Walter Doherty, and Dr. Evelyn Lynn for their guidance and support through my doctoral program and the writing of this dissertation. With Dr. Murray's fiscal and law advice, Dr. Lynn's political insight, and Dr. Doherty's attention to "savvy school leaders" details, this research was able to come together. Thank you for your time and efforts in helping me to be successful.

Finally, I would like to thank my mom, Lianne Sasson, for her support and love. No one has walked this journey with me more than she. I know that all of this would not have been possible without her by my side, believing in me when I had doubts. Thank you for being my biggest cheerleader and my best supporter. I love you.

TABLE OF CONTENTS

LIST OF TABLES

CHAPTER 1
THE PROBLEM AND ITS CLARIFYING COMPONENTS

Background of the Study

The Federal Impact Aid Program was first authorized by the United States Congress in 1950 "to provide financial relief to Local Education Agencies (LEA) which had been impacted by the expanded activities of the armed forces during and following World War II and by other federal activities" (United States Department of Education [USDOE], 1981, p. 9). Originally titled Public Law 81-874, the Impact Aid Program is part of federal statute within Title VIII of the Elementary and Secondary Education Act and outlines the various stipulations by which LEAs qualify for Federal Impact Aid (USDOE, 1981). The pertinent portion of the legislation is included in its entirety in Appendix A of this document.

There are several divisions within the Federal Impact Aid Program to assist LEAs in different areas, all due to federal activities having a financial impact on the school district. These sections of the program include Section 8002, Section 8003, and Section 8007. Section 8003 was designed to provide financial support to LEAs for children who reside on Indian reservations, military bases, low-rent housing properties, and other Federal properties. In addition, children whose parents serve in the armed services as well as work on Federal properties, but do not reside on a federally owned property, also qualify LEAs to receive impact aid under Section 8003. Section 8007 provides LEAs with funds for construction projects when those school districts have large numbers of children who live on federally owned land. Due to federally owned property being

unable to be taxed and the difficulty in raising local revenue due to these circumstances, Section 8007 provides LEAs an opportunity to gain funds for capital projects.

Section 8002 of the Federal Impact Aid Program was designed in an effort to compensate LEAs for lost revenue due to federal lands within the boundaries of the school district (Buddin, Gill, & Zimmer, 2004). This section provides payments to school districts that have qualified federal land for which local property tax is not collected. The land must have been acquired by the Federal Government after 1938 "with an assessed valuation of a least 10 percent of all real property in the district at the time of the acquisition" (USDOE, 2015).

During fiscal year (FY) 2011, 214 LEAs from 28 different states throughout the United States received Federal Impact Aid totaling just over $66 million. In FY 2015, 187 LEAs from those same 28 states collected impact aid from the federal government during FY 2011 through 2015. Yet, in the state of Florida, only one qualifying LEA received the impact aid. The Walton County School Board, located in the Florida panhandle, qualified for impact aid due to Eglin Air Force Base. Going back as far as 2005, the Walton County School Board was the only LEA within the state of Florida to have received impact aid for qualifying land. Yet other LEAs within the state contain federal land that seemingly could qualify to receive impact aid. Brevard County, FL contains federal land for which the Brevard County School Board has failed to receive impact aid for areas including Canaveral National Seashore, Patrick Air Force Base, and the National Aeronautics and Space Administration (NASA). Information to determine

whether the Brevard County School Board has applied for impact aid and did not qualify was not able to be obtained for this study.

LEAs in Florida, as well as many other states, rely in part on local property tax rates for the funding of schools. Salaries, programs, and curricula are just some of the areas that are funded with the help of local property tax. Yet federally owned land within an LEA's district does not generate property tax funds. In addition, property tax rates have been determined by local municipalities; thus, local funding differs between LEAs yet can be supplemented, where applicable, by Federal Impact Aid.

Problem Statement

To date, no study exists that focuses on Local Educational Agencies (LEA) which receive Federal Impact Aid payments for federal acquisition of real property and any inequities that may exist from receiving this financial assistance in comparison to the property tax projected to be received by each LEA. Federally owned property can include, but is not limited to, national forests, military bases, dams, reservoirs, and national seashores. These inequities could include but are not limited to: (a) differences in the amount of impact aid received for same size property; (b) differences in the amount of impact aid money not aligned to the difference in property acreage size; and/or (c) differences in the amount of impact aid received with LEAs with larger qualifying property sizes receiving less impact aid than LEAs with smaller federally owned property. With the inequity of educational funding being a major financial issue on the local, state, and national level, an analysis of this federal policy is needed to determine equity of funding from Federal Impact Aid as it compares to the local property tax

assessment as well as an analysis of any inequities that may be occurring across LEAs both within states and across states.

Purpose of the Study

The purpose of this study was to explore the relationship between the amount of received funds for qualifying properties and the projected local property tax amount which would otherwise be received from a land assessment. A second purpose was to explore any inequities, which may have occurred, across receiving LEAs within the same state. The final purpose was to explore any inequities, which may have occurred, between receiving LEAs across different states.

Significance of the Study

The significance of this study is to more closely examine any potential lack of consistency between the amounts of received impact aid funds for qualifying federally owned land to qualifying LEAs as well as the lack of consistency between the amount of impact aid and the amount of projected property tax. In a time when educational funding has become a significant issue at the local, state, and national levels, many LEAs across the county struggle for money to properly fund school district programs and services for students. The amount of money received for federally owned property has become more important and any potential lack of consistency in the amounts received by LEAs when compared to other receiving LEAs, creates major financial issues for LEAs.

Definition of Terms

Developed land. Prepared for the purposes of building houses and other structures. This land typically includes electrical lines, sewers for plumbing, and lines for phones and cable already run to connect the to be built structure to the main connections.

Equity. Fairness in funding to all Local Education Agencies in spite of location, size, or federal activity.

Federal Impact Aid. Funding provided by the United States federal government to local educational agencies to supplement lost property tax revenue due to the existence of tax-exempt federally owned land within the school district. Funding is provided through a grant formula to minimize the financial burden on local educational agencies from large amounts of non-taxable federally owned land.

Land assessment. Value assigned to a property by the local town or city's assessor's office for the purpose of determining the amount of property tax owed by the property owner.

Local education agency (LEA). Also known as a school district, a body that oversees the operation of local public elementary and secondary schools.

Property tax. A levy placed upon owners of real estate, in particular homeowners, that is set by local municipalities based on the value assigned to the property and differs from city to city and state to state.

Property tax rate. The percentage at which an individual is taxed based on the value of real property.

Theoretical Framework

This study was based on the Strayer and Haig concepts of education funding. George Strayer and Robert Murray Haig first developed concepts of education funding foundation in the early 1920s (Tomal & Schilling, 2013). Strayer and Haig "attempted to combine income and property wealth into an index of fiscal capacity" (Webb, McCarthy, & Thomas, 1988, p. 116). According to Strayer and Haig,

> The state should insure equal educational facilities to every child within its borders at a uniform effort throughout the state in terms of the burden of taxation; the tax burden of education should throughout the state be uniform in relation to tax-paying ability, and the provision for school should be uniform in relation to the educable population desiring education. (p. 173).

Strayer and Haig's foundation was based on the concept that wealthy school districts would receive no funding from the state government and that other school districts would receive state funding in order to provide the foundation program to each student. This also included the local tax that would contribute to the difference from the foundation program.

To do this, Strayer and Haig "calculated an index of ability using these two measures (income and property wealth) for the counties of New York. The index was derived by taking the taxable income in the county, adding one-tenth of the full-market value of real estate in the county, and dividing the sum by two" (Webb et al., p. 116). As explained by Strayer and Haig (1923),

> Since costs vary from place to place and bear diverse relationships to the tax-paying abilities of the various districts, the achievement of uniformity would involve the following:
>
> 1. A local school tax in support of the satisfactory minimum offering would be levied in each district at a rate which would provide the necessary funds for that purpose in the richest district.

2. This richest district then might raise all of its school money by means of the local tax, assuming that a satisfactory tax, capable of being locally administered, could be devised.
3. Every other district could be permitted to levy a local tax at the same rate and apply the proceeds toward the costs of schools, but –
4. Since the rate is uniform, this tax would be sufficient to meet the costs only in the richest districts and the deficiencies would be made up by state subventions. (p. 174)

The result is considered the beginning of a model for the state-aid formulas which has continued in use to the present and has become the most accepted approach used in equalization. Using this financial theory as the base for the concept of education funding and the equalization across LEAs, equity and inequity were defined and evaluated by the researcher in regard to Federal Impact Aid.

Research Questions

1. Which Local Education Agencies (LEAs) receive Federal Impact Aid for federally owned land from 2011-2015 and in which states are they located?
2. How does funding from Federal Impact Aid and local property tax from land assessment equate?
3. What inequities, if any, occur across LEAs within the same state for those states that have more than one receiving LEA?
4. What inequities, if any, occur across LEAs in different states?

Limitations

The limitations to the research included the following:

1. Some local educational agencies who qualified for Federal Impact Aid may have chosen not to participate in the program.
2. It was difficult to accurately determine an inequity definition that demonstrated inconsistencies in funding between LEAs, thus, the inability to generalize the findings of inequities within the study to other LEAs.
3. The research study was limited to the amounts of impact aid money received in the last five years (FY 2011-2015) as obtained from the USDOE.
4. The ability of the researcher was limited in obtaining information regarding those LEAs that (a) applied for impact aid for qualifying land but did not qualify to receive the supplemental money and those LEAs (b) whose payments were behind and not recurring.

Delimitations

1. This study was delimited to those states that contained federally owned land and qualified for federal impact money, during the fiscal years 2011-2015, according to the stipulations found in section 8002 of the Federal Impact Aid Program. Those states included Arkansas, California, Colorado, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Missouri, Montana, Nebraska, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, and Wisconsin.

2. Another delimitation to the research was the researcher defined equity as it pertained to the funding received by LEAs within the same state as well as across different states in keeping with the original spirit of the creation of the Federal Impact Aid Program.
3. This study was also delimited to the mean price per acre of developed land in the state of the qualifying federally owned land to determine a comparison for the received Federal Impact Aid funding to the potential property tax amount for the same property.

Methodology

The research for this study was qualitative in nature and was undertaken after review by the Institutional Review Board of the University of Central Florida (Appendix B). To answer Research Question 1, the researcher obtained information from the USDOE that included a listing by state of those Local Educational Agencies (LEAs) that received Federal Impact Aid. A table was created to compare the LEAs that received Federal Impact Aid, the states in which they were located and the years in which the impact aid money was received by them. To answer Research Question 2, the researcher obtained information from the USDOE regarding the amount of Federal Impact Aid funding LEAs as well as the size (in acres) of each piece of federal property. In addition, the researcher obtained local property tax assessment information from local tax collectors within the local LEAs and the average price per acre of developed land for each state in which the LEA was located. This information was analyzed and compared

to determine how the funding from Federal Impact Aid equated with local property tax from land assessment.

For Research Question 3, the researcher analyzed the amount of Federal Impact Aid funding received by a LEA, comparing it to the amounts of Federal Impact Aid funding received by other LEAs within the same state. The funding was analyzed for inequities in amounts received compared to amounts projected to be received, based on the amount of qualifying federal land. Similarly, Research Question 4 was answered by analyzing the amount of Federal Impact Aid funding received by LEAs, comparing it to the amounts of Federal Impact Aid funding received by other LEAs in different states. The funding amounts received by LEAs were analyzed for inequities when compared to the amounts received by LEAs in other states with similar amounts of qualifying federal land.

Summary

The Federal Impact Aid program was designed in 1950 as a way to "compensate states for their loss in property taxes resulting from the location of such tax-exempt federal land within their boarders" (Webb et al., 1988, p. 236). Funding from Federal Impact Aid is awarded annually to qualifying LEAs, who have more than 10% of land owned by the federal government since January 1, 1939, and must be applied for each fiscal year. To date, no study exists that has been conducted to analyze Federal Impact Aid received by qualifying LEAs and any inequities that may exist between receiving LEAs.

This study was designed to analyze the funding received by LEAs, from Federal Impact Aid, to determine how the amount received equates to the local property tax from land assessment. In addition, the amount of funding, received by LEAs, were compared to the amount received by other LEAs, both within the same state as well as across different states, and were analyzed for inequities in the amounts received for qualifying federal land.

CHAPTER 2
LITERATURE REVIEW

Introduction

This chapter presents the rationale for conducting the research on Section 8002 of the Federal Impact Aid Program and the possible inequities, if any, that occur across LEAs throughout states receiving Federal Impact Aid for qualifying federally owned land. To date, no research has been conducted on Section 8002 of the Federal Impact Aid program. Much research, however, exists on the financing of public schools and the equalization of that funding. Equity is a critical element of school funding and has been researched and studied for many years. With the creation of the Federal Impact Aid program in 1950, the federal government created Section 8002 to compensate LEAs for lost revenue from federal lands and to provide equity for the lost dollars. A historical overview of the Federal Impact Aid law as it pertains to Section 8002 as well as the process by which a LEA applies for aid provides the foundation for the present research. In addition, the varying types of property values, their origins, and how they connect to property tax values provide understanding as to the loss of revenue from federally owned land.

The literature review reported in this chapter represents a summary of the review of available pertinent literature conducted for this study. This chapter is organized into the following sections: (a) the history of Federal Impact Aid law, (b) the difference between appraised value, fair market value, and assessed value for property, (c) the difference between millage and property tax percentage, (d) price per acre, (e) school

finance and equalization, and (f) an overview of the process required to request impact aid.

The History of the Federal Impact Aid Law

It was circumstances following World War II which led to the creation of the Federal Impact Aid program in 1950 under the leadership of President Harry Truman (National Association of Federally Impacted Schools [NAFIS], 2010). Now the second oldest federal education program administered by the United States Department of Education, section 8002 of the impact aid was designed to supplement for money lost to local school districts from local property tax due to federal land located within the LEA (USDOE, 2015). For any local LEAs in which large parcels of land are owned by the federal government, and were taken off of the tax roll after 1938, for which no property tax is collected, impact aid section 8002 provides payments in place of the taxes (USDOE, 2015).

Originally referred to as PL 81-874, impact aid was initially put into place to assist local school districts with the cost of educational activities and the construction of new schools to accommodate the increase in students near military bases due to increased federal defense efforts (State University, 2015). President Truman, among others, recognized the immense impact many communities were feeling from the dramatic increase in populations once hundreds of thousands of troops were brought home after World War II and during the Korean War (NAFIS, 2010). Local communities, within short distances of military bases, faced having to provide a great number of services to

the newly expanded community population without any financial support from which to draw from to supply services (NAFIS, 2010).

The impact was noted by the House Education and Labor Committee in their initial study prior to creating legislation when they stated "In some cases, the population increase has been very sudden and substantial, while in others it has been gradual over a period of years. As a result, problems varying in extent and complexity are created by these federal activities for local governmental agencies in the provision of public school facilities and services" (NAFIS, 1996, p. 9). In addition, the committee found that "without continued federal help, more than 1.8 million children in these federally impacted areas would not receive normal school services" (p. 9). The committee also found that while "The U.S. has become an industrialist, landlord, or a businessman in many communities, since the land is tax exempt, the federal government has not accepted the responsibility of the normal citizen in a community to meet its financial obligation to support public schools under the existing states school finance laws" (NAFIS, 2010, p. 2).

In the first version of the impact aid law, Section 8002 was referred to as Section Two. Section Two was designed to compensate the local school district for the significant tax burden carried as a result of the federal acquisition of land without the subsequent benefit of collecting local property tax. "Section Two covered only those purchases made after 1938 because the House Education and Labor Committee decided purchases made after that year constituted the bulk of the problems for school districts"

(NAFIS, 2010, p. 2). From this time until 1965, the Federal Impact Aid Program saw little change and continued to be fully funded.

In 1965, the Federal Impact Aid Program was used as the main building block of the Elementary and Secondary Education Act (ESEA) (NAFIS, 2013). It was during this time that the fight for dollars for the program also began, as it competed with other social programs for limited resources. "In 1951, 34 school districts were eligible under Section Two and received a total of $298,481.09. In fiscal year 1970, 133 school districts claimed assistance under Section Two, of which 132 were determined to be eligible and received $3,673,827.00" (NAFIS, 2010, p.4).

The Impact Aid Program received some significant changes in the Amendments of 1974 with most of the differences coming to Section Three, now known as Section 8003. However, it was in the Amendments of 1974 in which equalization first made a significant impact to the consideration of local need. States that were considered to have a valid equalization plan within their state public school funding formulas could count the payments they received from impact aid toward the local resources when assessing the need of the local community (NAFIS, 1996). The first states to qualify with their equalization plans were Kansas, Maine, New Mexico, and North Dakota.

Throughout the 1980s, the Impact Aid Program was often threatened to be reduced, if not deleted completely, especially in years of reauthorization. However, due to the hard work and strong belief by some powerful members of the United States House of Representatives, usually from areas that stood to feel significant impact by a reduction in the program, impact aid gained new life (NAFIS, 2010). During this time, few

changes were made to the program and its qualifications, but that changed during the 1994 reauthorization.

During the reauthorization of the Impact Aid Program in 1994, it became Title VIII of the ESEA and resulted in the first significant changes to Section 8002 since 1965. Significant changes were made to the federal property formula within Section 8002 in 1994. Though President Clinton's administration believed it was time to phase out the federal property portion of the program, arguing that LEAs should have adjusted to the loss of property tax income due to federal property by this time, the House and the Senate strongly disagreed (NAFIS, 2010).

Not only did the House and the Senate have strong beliefs that the federal property portion of the program needed to stay, both sides also believed that the 45-year-old methods of assessing property value were outdated.

> From the very beginning in 1950, a school district's payment would depend on what the value of "like" or comparable land is in any given year. If land was agriculture when taken off the rolls. . . the value of the federal land would be the current assessed value of the comparable land (agriculture) in the year for which the application is submitted. (NAFIS, 2010, p. 15)

Representative Harris Fawell (R-IL), who was a member of the House Education and Labor Committee, proposed changing this method of assessing property value in favor of determining the property value based on the local tax appraiser's assessment of the land that adjoins the federally owned property (NAFIS, 1996). This was the greatest change to Section 8002 of the impact aid since its original inception and remained in effect at the time of the present study.

The impact aid program was in danger of landing on the cutting room floor in 1995 when the Republican led Congress once again sought to cut federal programs. Impact Aid was determined by the House Budget Committee as one program to face a phase-out over a five-year period. Eventually, the program was saved ,and a bi-partisan coalition called the House Impact Aid Coalition was formed to keep impact aid in tact. This coalition once again came to the aid of the program when it faced cuts in 2002.

In 2012, the impact aid program was amended as part of the Department of Defense Authorization Bill and was titled The Impact Aid Improvement Act of 2013. However, it remained with no notable revisions and continued to be part of Title VIII of the Elementary and Secondary Education Act.

The revisions throughout the years, as outlined above, led to many changes in the program and technical aspects of the qualifications for the program. As the law stood at the time of the present study, the criteria for Federal Impact Aid under Section 8002 included:

1) that the United States owns or has acquired "eligible Federal property" within the LEA and that such property
   a) has been acquired by the United States since 1938
   b) was not acquired by exchange for other Federal property in the LEA which the United States owned before 1939; and
   c) had an assessed value (determined as of the time or times when so acquired) aggregating 10 percent or more of the assessed value of
      i) all real property in the LEA (similarly determine as of the time or times when so acquired); or
      ii) all real property in the LEA as assessed in the first year preceding or succeeding acquisition, whichever is greater, only if—
         (1) the assessment of all real property in the LEA is not made at the same time or times that such Federal property was so acquired and assessed; and
         (2) State law requires an assessment be made of property so acquired; and

2) that such agency is not being substantially compensated for the loss of revenue resulting from such ownership by increases in revenue accruing to the agency from the conduct of Federal activities with respect to such Federal property, then such agency shall be eligible to receive the amount described in subsection (b). (Impact Aid Programs, 2008)

Property Tax: Appraised Value, Assessed Value, and Market Value

Section 8002 of the Federal Impact Aid Program was created and designed to provide supplemental money to school districts that have federally owned land within their boundaries and for which the LEAs do not receive property tax dollars. To determine the amount of funding qualifying LEAs receive for the qualifying federal land, the appraised value, determined by the local tax appraiser's office, is submitted to the impact aid office (NAFIS, 2010). In order to understand why this value is important to the determination of the amount of impact aid to be received, one must understand the difference between a property's appraised value, assessed value, and fair market value. In addition, the use of these values to determine property tax amounts must also be understood.

Appraised value of property is the current amount the property is expected to sell for and represents the "fair" amount of the property. This is determined by an appraisal conducted by a professional, licensed appraiser that is done by conducting an evaluation of the home (Cornett, 2015). The appraiser tours the property, evaluating the outside property as well as the interior of the home and notes the home's overall condition, the size, and the materials used for the construction of the structure (Malesky, 2015). Consideration is also given to the current market for home sales/purchases and the value of the home in the current market.

Fair market value is determined by local real estate conditions which are set by many people involved in real estate. Fair market value is established using current and most recent listings and purchase prices of homes within a certain area of the home value being considered (Cornett, 2015). This value of the home tends to have greater variation, as forces of supply and demand also factor into establishing fair market value (Cornett, 2015).

Appraised value and fair market value are similar and are often confused. The greatest difference between the appraised value of a home and the fair market value of a home is the appraised value and is determined by the one individual appraiser who conducts the appraisal (Cornett, 2015). Fair market value is established by multiple people based on multiple properties within a certain area.

The assessed value of a home is determined by the local tax assessor's office or by a group of assessors within a local town, city, or county government. To determine a home's assessed value, the tax assessor reviews information about the property from prior years, conducts surveys regarding the property, and may visit the property to conduct an evaluation (Malesky, 2013). This evaluation is performed solely to determine value for tax purposes and to assign a property tax mill rate to a property. This is usually less than the appraised and fair market values (Cornett, 2015).

Assessed value of a property is the amount used to determine the amount of property tax the owner of the property will be responsible for paying. Property tax is determined by the mill rate, set by the local governing entity and helps to cover the cost of public schools, services such as police and fire stations, as well as infrastructure of the

local area (Cornett, 2015). Property tax is not collected on any federally owned land such as national parks, national forests, and military bases. It is the assessed value of the property which is used, in part, to determine the amount of Federal Impact Aid a local school district receives under Section 8002 (NAFIS, 2010).

Property Tax: Millage vs. Property Tax Percentage

The Federal Impact Aid Program Section 8002 is designed to provide qualifying LEAs with supplemental money to lessen the financial impact of not receiving property tax for federally owned property within their boundaries. To compare the amount LEAs receive from Section 8002 Federal Impact Aid to the projected property tax amount, the property tax rate for each property must be collected for each fiscal year 2011-2015. However, states can report their property tax rates in different ways, most commonly millage rate or property tax percentage.

Millage rate is the amount per $1,000 which is used to calculate personal property tax. The millage rate is multiplied by the total taxable value of the property to determine the amount of property tax due to a city or county (Millage Rate, 2016). With the root word mill meaning thousand, the millage rate is often expressed as a numerical value, rounded to the nearest hundredth. This value represents the amount to be paid per $1,000 of the appraised property value.

Property tax rate also refers to the amount calculated to be paid for owning property within a particular area. As with millage rate, property tax rate is how some states report the rate amount to be calculated, based on the assessed value of the property owned. Property tax rates are reported as percentages, indicating the percentage by

which the assessed value of the property is multiplied by to determine the amount of tax to be paid by the owner to the city or county (Walczak, 2015).

For the purpose of this research and the comparison of projected property tax amounts versus the amount of Section 8002 Federal Impact Aid received by qualifying LEAs, the researcher reported the rates as property tax percentages. This was as a result of the larger number of states reporting property tax rates in percentage form over reporting the rates in millage format. In an effort to keep reporting as consistent as possible, as well as ensuring all property tax rates were reported in the same format for comparison purposes, property tax rates for all locations were reported as property tax percentages.

Price Per Acre

To accurately report the comparison of money received for federally owned land by each qualifying LEA from Section 8002 of the Federal Impact Aid Program to the amount of property tax money that would be collected if property tax were applied to land owned by the federal government, the average price per acre of land was collected. The average price per acre of land varies depending on the reason for which the land was purchased. Some of the differences in acreage pricing include land purchase by the federal government, purchase of undeveloped land, and purchase of developed land.

The price per acre of land is often reported as an average price by zip code or by state. The average price paid per acre for federal land is lower than the average price paid for developed land. Developed land typically includes lines already run for electricity, sewers run for plumbing, and phone/cable lines already run. Undeveloped

land comes at a much lower price but also does not include many of the structural aspects found in developed land. This, therefore, makes the average price per acre of undeveloped land much lower, and the expense of making this land livable falls on the owner.

Due to the large size of many of the properties for which LEAs receive money from Section 8002 of the Federal Impact Aid program, establishing the price per acre was determined to provide the most accurate comparison to the amount of impact aid received by qualifying LEAs. In addition, the different price points per acre were analyzed to arrive at the most appropriate price per acre to use when performing the comparison to the supplemental money received by LEAs. The researcher determined the average price per acre for developed land to provide the most accurate comparison to the impact aid received by qualifying LEAs, given that property tax collected on privately owned property is based on the assessed value of the developed property. To conduct an equitable comparison, the average per acre prices for developed land provided the most accurate comparison to the property tax amount typically collected for privately owned property.

School Finance and Equalization

Section 8002 of the Federal Impact Aid Program was founded, in part, to provide equity to LEAs throughout the country, that have federally owned land within their boundaries, but received no property tax for that land. The U.S. government created this section of the impact aid program to provide supplemental money to qualifying LEAs to lessen the financial impact of not receiving property tax. As the years passed and

reauthorization occurred, school finance, and particularly equalization, were used to argue for and against program continuation. In later years, equalization became a determining factor for qualification for the program.

"The founding period for public school finance commenced in 1905 with Ellword P. Cubberley's doctoral dissertation, *School Funds and Their Apportionment,* and extended over the next twenty or so years with the seminal words of Strayer, Mort, and others" (Ward, 1987, p. 465). It was during this time that the development of public education was seen as critical to the advancement of society. To develop public education, the funding of public schools through different means was considered and adopted and led to the first considerations of funding equity.

In his 1906 doctoral dissertation, Cubberly examined distribution systems:

> whether or not the money now at hand for distribution is distributed in the best manner possible, and whether or not, by a change in the method of distribution, the burdens of support count not be greatly decreased and the minimum requirements at the same time be increased, and this without doing any real injustice to anyone. (pp. 17-18)

This is the first known account of the distribution of school funds being called into question and other avenues of equity within school finance being explored. As described by Ward (1987), Cubberley stated that even within the financial resources available to schools, the educational opportunities should be equal and a minimum standard should be maintained. Cubberley described in detail the "minimum level of instruction for all students" (p. 17) which, he felt, was the responsibility of the state and should be enforced by setting minimum standards to be followed by school districts throughout that state.

Cubberley's emphasis on equity, in regard to the distribution of financial resources was most notable when he wrote:

> Justice and equity demand a rearrangement of the apportionment plan so as to place a larger proportion of aid where it is most needed. There is little excuse for a system of state taxation for education if the income from such taxation is to be distributed in a larger proportion to those communities best able to care for themselves. (pp. 3-4)

In addition, as noted by Ward (1987), Cubberley believed that though a state minimum should be set, ensuring equalization was an important aspect of ensuring an appropriate education for all students, and states should also be encouraged to surpass the minimums set. Cubberley also advocated for the use of state raised funds over regional funds to ensure equity, because the state has a greater ability to raise funds and Cubberley again noted it was the responsibility of the state to set educational standards. All of Cubberley's references to the importance of equity within school funding and the responsibility of each state to set educational standards and expectations are the first known references to this aspect of education. They were greatly expanded upon by Strayer and Haig (1923) who also included ideas for implementation.

Strayer and Haig's (1923) equalization of school funding provided the foundation for school funding formulas and equity within those formulas for many states across the country for half a century. In a study completed on education financing in the state of New York, Strayer and Haig discovered that schools located within the areas of the state with the highest real estate values received the most state aid, and schools located within the lowest real estate values ranked at the bottom of the amount of state aid received (p. 166). They also determined that states, especially large states, that had wide variation in

their economic productivity, and were expected to cover the entire cost of public school funding through local taxes, would create wide variations in the education provided (p. 161). Strayer and Haig also observed that in many areas in that taxable income was low, the number of students to educate was high, creating a high cost burden to provide a quality education on the school district (p. 161).

These discoveries led Strayer and Haig (1923) to examine a combination of two economic resources, income and real estate values, as a way to determine a school district's fiscal capacity (Webb et al., 1988). They sought to create a simple method of financing school districts that would put little stress on individual LEAs to solely fund the schools within their parameters. What resulted was a formula that included taking taxable income and adding one tenth of the full value of real estate and dividing the sum by two to determine the index of economic resources. According to Strayer and Haig.

> there should be uniformity in the rates of school taxation levied to provide the satisfactory minimum offering and that there be such a degree of state control over the expenditure of the proceeds of school taxes as may be necessary to insure that the satisfactory minimum offering shall be made at a reasonable cost. (p. 174)

In creating the concept that income and property wealth would be used to determine the amount of state funding a school district would receive, Strayer and Haig (1923) created a school finance equity theory that provides the same educational foundation program to every student. This theory, they argued, brought equity to educational funding by requiring "a satisfactory state-wide minimum offering supported by taxes of uniform weight in relation to tax-paying ability throughout the state" (p. 176). Although Strayer and Haig agreed that this system of school finance created the most

equity, they also recognized the obstacles in their theory, (e.g., the possibility of losing local interest in school funding; the complicated task of overseeing the distribution of school funds, especially in larger, more heavily populated states. Still, Strayer and Haig determined that this way of financing public schools provided the best strategy to keep education for all students obtainable.

Following the foundation of state funding formulas being set by Strayer and Haig, Paul Mort brought in additional aspects to the equity of school funding. Mort studied at Teachers College at Columbia University under Strayer and expanded his mentor's findings within his own dissertation, *The Measurements of Education Need*. Using the baseline research of Stayer and Haig, Mort "defined a minimally adequate education in terms of special student needs, pupil-teacher ratios, cost variations, sparsity factors, and school facility and size" (Ward, 1987, p. 474). Mort also created and explained the concept of the weighted pupil, now a key aspect of many state education funding formulas. In addition, Mort created the link between the value of equity and a minimum standard of adequacy.

Cubberley, Strayer, Haig, and Mort, along with others, worked in the early decades of the 1900s to set the foundation for school finance and incorporating aspects such as equity and adequacy that are commonly found today in school funding formulas in states throughout the country. As noted by Ward (1987), focus on these areas as well as setting state standards continued through the 1950s.

> Beginning with *Brown v. Board of Education* and extending through the Great Society programs of President Lyndon B. Johnson and into the 1970s, equity was in ascendance with educational administrators, policymakers, and finance specialists preoccupied with questions of

> access, expansion of equal opportunity, and democratization of the public school. (p. 474)

Cubberley's early 1900 statements regarding the importance of selected aspects of school finance have come to pass. He wrote that though all aspects of school finance are important "at various times in our history one or the other of these fundamental values may dominate" (p.474); and the decision as to "which value will dominate is often heavily influenced by environmental events and circumstances" (p. 474).

Process to Apply for Federal Impact Aid Section 8002

The process to apply for Federal Impact Aid under Section 8002 has been outlined within the federal law stipulating the program for qualifying federally owned land within an LEA. As found on the U.S. Department of Education (USDOE, 2015) federal grants programs web site, LEAs with qualifying federally owned land must apply annually using the online application system. The application used to apply is posted annually, typically in November, with the deadline to apply being January 31 (USDOE, 2015). The application is considered complete when it has been submitted with the assurances, signature pages, and required verification documentation. This includes the cover page, completion of Tables 1-4, and completion of Table 3 with the verification documentation.

To be considered complete, the application includes many key parts. The cover page includes the LEA's Impact Aid number, if an LEA has previously applied for impact aid and if not, the Impact Aid number will be assigned once the application has been completed and submitted (USDOE, 2015). The cover page must also include the

LEA's DUNS number, a number used to track businesses, LEA name and address, a contact person, and acknowledgment of changes to the acreage and/or boundaries of the qualifying land.

Table 1 of the application for Impact Aid under Section 8002 requires a list of all federally owned property, located within the LEA that is eligible for funds under Section 8002 (USDOE, 2015). Official documentation must be submitted with Table 1 if the amount of acreage claimed for Impact Aid Section 8002 has changed from previous years and will be verified once received by the USDOE Impact Aid Program office.

Table 2 of the application necessitates all the revenue generated from the Section 8002 qualifying federal land be reported to the USDOE. All revenue must be reported, whether the income generated come from Federal sources or non-Federal sources (USDOE, 2015). The revenue reported as being generated should be from the second preceding fiscal year and should be categorized as coming from Federal or non-Federal sources (USDOE, 2015). Revenue from Federal sources should include the name of the Federal program and the Federal department from which the program is administered (USDOE, 2015).

The total acreage and taxable value of the Section 8002 qualifying federally owned land must be reported with certified documentation in Table 3 of the application. The information to be included in Table 3 comprises of the name of the taxing jurisdiction in which the LEA is located, the total number of acres located within the LEA and the tax jurisdiction, including all land and water within the LEA, and the total taxable value of all such property located within the LEA, for the purposes of levying

property tax (USDOE, 2015). The total taxable value listed should be from the previous fiscal year and should include verifiable documentation such as U.S. Census Bureau from the most recent collection as well as certification from the local assessor's office stating that the boundaries of the LEA have not changed from previous years (USDOE, 2015).

For Table 4, information regarding the tax levy must be supplied for the application. The local real property tax levy, "in either mills or dollars, which raised revenue for the LEA to use for operational expenditures, in the previous fiscal year" (USDOE, 2015. p. 7), are documented here. Tax dollars raised by multiple jurisdictions are also noted here, each on a separate line.

Finally, as part of the application process for Federal Impact Aid under Section 8002, LEAs can note an intention to opt out of the remaining funds available to the district through Impact Aid Section 8002. "Any LEA that was eligible for Section 8002 funding for FY 2009 and reports no revenues on Table 2 for the FY 2014 may choose to "opt out" of consideration for any available "remaining funds" (USDOE, 2015, p. 8). If the LEA does not want to be considered for remaining funds under Section 8002(h)(3), the LEA must enter the number "1" under columns 2 and 3 of Table 3 and under column 2 of Table 4 (USDOE, 2015).

According to the USDOE Impact Aid Program's web site (2015), LEAs who successfully complete a timely application for Impact Aid Section 8002 and qualify to receive dollars through the program, receive payments directing into the LEA's general fund account. As of September 24, 2015, USDOE reported that final FY 2010 Section 8002 payments for qualifying federal properties had been released. At that time, the

USDOE anticipated the release of final payments for FY 2011 and FY 2012 within the following few weeks.

The application process for Federal Impact Aid Section 8002 for qualifying federal land is completed annually to ensure LEAs continue to qualify for the funds to be provided. Extensive information regarding the qualifying federal land, any revenue generated by this land, as well as property tax revenue generated for the LEA, must be reported accurately with verified documentation submitted. Webinar support for the application process is available on predetermined dates/times with the opportunity to ask questions and receive clarification. The application for Section 8002 of the Federal Impact Aid program is only available online and must be completed within the window provided by USDOE.

CHAPTER 3
METHODOLOGY

Introduction

The purpose of this study was to determine what, if any, inequities occur across LEAs throughout states receiving Federal Impact Aid for qualifying federally owned land as indicated in Section 8002 of the Federal Impact Aid Program. A comparative analysis was conducted by the researcher to measure these variables. A qualitative analysis of the 218 LEAs from 28 states, who have received Federal Impact Aid money for federally owned land, during the fiscal years 2011-2015, was conducted with the goal of determining the equity with which LEAs receive supplemental funds.

Selection of the Sample

For the purpose of this study, criterion sampling was used, meaning cases were used that met some predetermined criterion of importance (Patton, 2001). The sample consisted of the 218 LEAs from 28 states that received Federal Impact Aid for qualifying federally owned land, located within that LEA, during the fiscal years 2011-2015. For an LEA to meet the qualifications to receive Federal Impact Aid under Section 8002,

> the United States government must have acquired ownership of real property within the school district since 1938, the property was not acquired by exchange for other Federal property that the Federal government owned prior to 1939, or the assessed value of the property represented 10 percent or more of the total assessed value of all real property in the LEA at the time or times of Federal acquisition. (USDOE, 2015)

Based on this criterion, the 28 states with qualifying LEAs to be included in the study included Arkansas, California, Colorado, Florida, Georgia, Illinois, Indiana, Iowa,

Kansas, Kentucky, Michigan, Missouri, Montana, Nebraska, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, and Wisconsin. At the time of the study, each of these states contained at least one LEA that received Federal Impact Aid money for qualifying federally owned land at least once during fiscal years 2011-2015.

Instrumentation

The main instrument to be used in this study was archival data focused on the data obtained regarding the LEAs which received Federal Impact Aid money during fiscal years 2011-2015. This data included the criteria the LEAs must follow to qualify to receive Federal Impact Aid, under Section 8002 of the federal law. The criteria included:

2) that the United States owns or has acquired "eligible Federal property" within the LEA and that such property
    d) has been acquired by the United States since 1938
    e) was not acquired by exchange for other Federal property in the LEA which the United States owned before 1939; and
    f) had an assessed value (determined as of the time or times when so acquired) aggregating 10 percent or more of the assessed value of
        i) all real property in the LEA (similarly determine as of the time or times when so acquired); or
        ii) all real property in the LEA as assessed in the first year preceding or succeeding acquisition, whichever is greater, only if—
            (1) the assessment of all real property in the LEA is not made at the same time or times that such Federal property was so acquired and assessed; and
            (2) State law requires an assessment be made of property so acquired; and
3) that such agency is not being substantially compensated for the loss of revenue resulting from such ownership by increases in revenue accruing to the agency from the conduct of Federal activities with respect to such Federal property, then such agency shall be eligible to receive the amount described in subsection (b). (Impact Aid Programs, 2008)

Each individual LEA that has received impact aid for qualifying land was analyzed based on each of the previously stated criteria. The researcher used this information along with archival data obtained from the USDOE indicating the impact aid dollars that each LEA received in each year fiscal year as well as the total acreage of each qualifying federally owned property. These data provided the researcher with the ability to determine whether any inequities occurred across LEAs that received the supplemental funding.

Data Collection

The data for this study were collected via the USDOE, Programs division for Federal Impact Aid. Data containing qualifying LEAs, the state in which each LEA resides, the total amount each LEA received of impact aid section 8002 money, the total acreage of the qualifying land, and the fiscal year in which each LEA received money were requested. These data are public information and were available via email request to the USDOE. These data were collected by the researcher and recorded using a spreadsheet with states in alphabetical order and the qualifying LEAs within each state listed. Using the data collected, the researcher analyzed each LEA and the amount received from the USDOE.

In addition, data on land assessments were collected from the local property tax appraiser's office, located within each qualifying LEA. The average price per acre of developed land was obtained from the Lincoln Institute, an independent organization that collects, reviews, and publishes quarterly the average price per acre by state for developed land. These numbers were used to calculate the projected property tax

amounts and were compared to the amount of impact aid received to supplement the amount of property tax not received for federally owned land.

Data Analysis

The qualitative analysis of data consisted of analysis for similarities and differences, comparison through the use of archival data, and comparison of dollars, both received and projected. The comparative analysis method was chosen, as an item by item comparison was needed to analyze received impact aid money compared to projected property tax money. In addition, the comparative analysis provided the opportunity to link trends between LEAs, both within a state and between states. Using a comparative analysis allowed the researcher to determine conclusions from the data obtained regarding how Federal Impact Aid was distributed to qualifying LEAs during fiscal years 2011-2015. For archival data, all of the information needed had been collected and reported by the USDOE and was acquired via an email request.

A total of 218 LEAs from 28 states that received impact aid for qualifying federal land were analyzed based on the qualifying criteria as outlined in Section 2 of the Federal Impact Aid law. All qualifying LEAs were listed alphabetically, by state, with each qualifying LEA, the fiscal year in which impact aid was received for each LEA, and the amount of qualifying land, in acres.

The amount of money received by each qualifying LEAfor impact aid was also compared to the projected amount of property tax the qualifying LEA would receive based on (a) data collected from the property appraiser's office located within each LEA and (b) the average state price per acre of developed land. The projected local property

tax amount was calculated by the researcher by multiplying the average price per acre for developed land by state for each fiscal year, by the property tax percentage rate for each local area, either county or city, for each fiscal year. These rates were then rounded to the nearest hundredth.

These data were also explained and listed, alphabetically, by state, with each qualifying LEA, the size of each qualifying property, in acres, the amount each LEA received, the average price per acre of developed land, the local property tax rate, the amount each LEA would receive in property tax money for the qualifying federally owned land, and the difference between the projected amount of property tax and the amount received of supplemental aid. The difference was noted in parentheses, when the amount of projected property tax was greater than the amount of impact aid received, as this was considered a deficit to the receiving LEA. Based on qualifications and property values, the researcher attempted to determine if LEAs were being treated equitably.

In summary, the methodology used permitted the researcher to respond to the four research questions which guided the study. Table 1 displays the research questions, the issues, and the methods used in the analysis for each question.

Table 1

Research Questions, Issues, and Methods of Analysis

	Research Questions	Issues	Methods Used in Analysis
1.	**Which Local Education Agencies (LEAs) receive Federal Impact Aid for federally owned land from 2011-2015 and in which states are they located**	LEAs receiving Federal Impact Aid under Section 8002	Comparison of data
2.	**How does funding from Federal Impact Aid and local property tax from land assessment equate?**	Equity between Federal Impact Aid and local property tax assessment	Comparison of data; Review of archival data
3.	**What inequities, if any, occur across LEAs within the same state for those states that have more than one receiving LEA?**	Inequities across LEAs within same state	Comparison of data; Review of archival data
4.	**What inequities, if any, occur across LEAs in different states?**	Inequities across LEAs in different states	Comparison of data; Review of archival data

Summary

This chapter contains a restatement of the purpose of the research as well as the in depth description of the sample, instrumentation, data collection, and data analysis. The sample was selected based on all of the LEAs, throughout the United States that had received impact aid for qualifying federally owned land under Section 8002 of the Federal Impact Aid Program during the fiscal years 2011-2015. The instrument used to

analyze the data was described and the sources of archival data and their use in the research were explained. The data collection procedures were also detailed along with the methods used to analyze the data to respond to each research question. The results of the data analysis are presented in Chapter 4.

CHAPTER 4
ANALYSIS OF DATA

Introduction

This study was conducted to (a) compare the amount of supplemental funds received based on Section 8002 of the Federal Impact Aid Program and the amount of projected property tax for qualifying federally owned land and (b) to determine if any inequities occur throughout states receiving Federal Impact Aid for qualifying federally owned land, across LEAs, qualifying for the program. The purpose of this study was achieved by examining the qualifying criteria, as specified in federal law and by comparing the supplemental money received to the projected property tax money based on acreage, land cost, and property tax rates. This chapter presents the results of the data analysis for each of the four stated research questions.

Testing the Research Questions

Research Question 1

Which Local Education Agencies (LEA) receive Federal Impact Aid for federally owned land from 2011-2015 and in which states are they located?

The first research question permitted the researcher to examine the data obtained from the USDOE which included a list of the LEAs receiving Federal Impact Aid for federally owned land from fiscal years 2011-2015. These data indicated the total number of LEAs that received supplemental money for qualifying federal land varied from year to year. In FY 2011, the total number of LEAs receiving Federal Impact Aid money

under Section 8002 totaled 211 LEAs from 28 different states. In FY 2012, 206 LEAs from 28 different states received supplemental money for qualifying federally owned land. A total of 199 qualifying LEAs received federal dollars for federally owned land in 28 different states in FY 2013; and in FY 2014, 186 LEAs received money within 27 states. FY 2015 saw 194 LEAs receive Federal Impact Aid money for qualifying land throughout 27 states. Table 2 provides a complete list of all LEAs and the acreage by states in which they are located along with the fiscal years in which money was received for federally owned land.

Table 2

Qualifying Local Educational Agencies (LEAs) by Fiscal Year, Locations, and Total Acreage

State	Name of LEA	Fiscal Year(s)	Total Acreage
Arkansas	West Side School District #4	2011-2015	26,212.12
Arkansas	Mineral Springs School District #3	2011-2013	11,488
Arkansas	Westside School District #40	2012	2,022
California	Hueneme Elementary School District	2011-2015	1,550
California	Fallbrook Union High School District	2011-2015	111,512
California	Fallbrook Union Elementary School District	2011-2015	111,512
California	San Diego Unified School District	2011-2015	15,060
California	Wheatland School District	2011-2015	17,692.80
California	Island Union School District	2011-2015	8,000
California	Lompoc Unified School District	2011-2015	57,952.38
California	French Gulch-Whiskeytown Elementary School District	2011-2015	20,905.62
California	Alpine County Unified School District	2011-2013, 2015	22,255.29
California	Oceanside Unified School District	2011-2015	25,342
California	Shoreline Unified School District	2011-2015	49,332
California	Bolinas-Stinson Unified School District	2011-2015	12,072
California	Sierra Sands Unified School District	2011-2015	49,281

State	Name of LEA	Fiscal Year(s)	Total Acreage
California	Los Alamitos Unified School District	2011-2015	5,792
California	Bradley Union School District	2011	17,765.90
Colorado	Adams County School District #14	2011-2015	16,465.75
Colorado	Academy School District #20	2011-2015	17,710.45
Florida	Walton County School Board	2011-2015	76,289
Georgia	Liberty County Board of Education	2011-2013, 2015	123,822.86
Georgia	Long County Board of Education	2011-2015	24,615
Georgia	Clay County Board of Education	2011-2015	16,604
Georgia	Bryan County Board of Education	2011-2015	109,050
Georgia	Lincoln County Board of Education	2011-2015	52,750
Illinois	Wilmington Community United School District #209-U	2011-2015	14,876.45
Illinois	Elwood Community Consolidated School District #203	2011-2015	6,747.37
Illinois	Giant City Community Consolidated School District #130	2011, 2015	5,046
Illinois	Community Consolidated School District #180	2011-2015	2,408
Illinois	Cass School District #63	2011-2015	1,026
Illinois	Lemont Township High School District #210	2011-2015	3,608
Illinois	Ewing-Northern Community Consolidated School District #115	2011-2015	15,398

State	Name of LEA	Fiscal Year(s)	Total Acreage
Illinois	Ina Community Consolidated School District #8	2011-2015	3,200
Indiana	Madison Consolidated School District	2011-2015	15,770
Indiana	North Vermillion Community School Corporation	2011-2013	6,325
Indiana	Maconaquah School Corporation	2011-2015	2,495
Indiana	South Ripley Community School Corporation	2011-2015	28,042.04
Indiana	Loogootee Community School Corporation	2011-2015	39,150
Indiana	Perry Central Community School Corporation	2011-2015	43,251
Indiana	Greater Clark County Schools	2011-2015	7,625.79
Indiana	Bartholomew Consolidated School Corporation	2011-2015	24,270
Indiana	Jennings County Schools	2011-2012	8,522
Iowa	Solon Community School District	2011-2015	6,107
Iowa	Clear Creek-Amana Community School District	2011-2015	9,595.62
Iowa	Moravia Community Schools	2011-2015	21,344
Kansas	Independence Unified School District #446	2011-2015	20,227
Kansas	Riley Unified School District #378	2011-2013	35,330
Kansas	West Franklin Unified School District #287	2011-2015	4,148
Kansas	Waconda Unified School District #272	2011-2015	23,415
Kansas	Jefferson West Unified School District 340	2011-2015	8,370

State	Name of LEA	Fiscal Year(s)	Total Acreage
Kansas	Oskaloosa Unified School District #341	2011-2015	12,344
Kansas	Blue Valley Unified School District #384	2011-2015	21,156.81
Kansas	Clay Center Unified School District #384	2011-2013, 2015	16,536
Kansas	Ell-Saline Unified School District #307	2011-2015	23,302
Kansas	Eureka Unified School District #389	2011-2015	10,546
Kansas	Burlington Unified School District #244	2011-2015	14,918.43
Kansas	Norton Unified School District #211	2011-2015	7,185
Kansas	Rock Hills Unified School District 107	2011	4,611
Kansas	Thunder Ridge Unified School District #110	2011-2015	13,811
Kentucky	Trigg County School District	2011-2015	76,034.93
Kentucky	Russell County Board of Education	2011-2015	32,616.98
Kentucky	Lyon County Schools	2011-2015	23,166.51
Kentucky	Edmonson County Board of Education	2011-2015	45,477
Kentucky	Taylor County School District	2011-2015	13,436
Kentucky	Clinton County Board of Education	2011-2015	12,070
Michigan	Glen Lake Community School	2011-2015	24,303.89
Michigan	Watersmeet Township School District	2011-2015	60,522
Michigan	Wakefield-Marenisco School District	2011-2015	29,750
Michigan	Baldwin Community Schools	2011-2015	14,884.64

State	Name of LEA	Fiscal Year(s)	Total Acreage
Michigan	Ewen-Trout Creek School	2011-2015	63,654
Michigan	Big Bay De Noc School District	2011-2015	2,042
Michigan	Leland Public Schools	2011-2015	16,446.08
Missouri	Chadwick School District R-1	2011-2015	26,060
Missouri	Smithville R-II School District 024-087	2011-2015	8,779
Missouri	Center 58 School District 048-080	2011-2015	321.44
Missouri	Hermitage R-IV School District 043-004	2011-2015	12,251.85
Missouri	Osceola School District	2011-2015	15,342
Missouri	Stockton R-I School District 020-001	2011, 2014-2015	25,876
Missouri	Phelps County R-III	2012-2014	17,764.61
Missouri	Van Buren R-I School District 018-050	2011-2015	29,095.72
Missouri	Winona R-III School District 101-105	2011-2015	61,519
Missouri	Warsaw R-IX School District 008-107	2011-2015	47,913.22
Missouri	Greenville R-II School District 111-086	2011-2015	55,229.84
Missouri	Eminence R-I School District 101-107	2012, 2014	19,170
Missouri	Dora R-III School District 077-103	2015	1,679
Missouri	South Iron County R-I School District 047-060	2011-2012	2,225.76
Missouri	Lakeland R-III School District 093-123	2011-2015	31,031.07
Missouri	Lesterville R-IV School District 090-078	2011-2015	1,746
Missouri	Fair Play R-II School District 084-002	2011-2015	3,367

State	Name of LEA	Fiscal Year(s)	Total Acreage
Missouri	Southern Reynolds R-II Schools	2011-2015	11,490
Missouri	Wheatland R-II School District	2011-2015	15,723.57
Montana	Yaak Elementary School District 24	2011-2013	743.56
Nebraska	Southern Valley School District #540	2011-2015	4,105
Nebraska	Harvard Public Schools	2011-2015	8,138
Nebraska	Sandy Creek Public Schools	2011-2012	9,616.68
Nebraska	Alma School District #2	2011-2015	21,812
Nebraska	Loup City Public School District #1	2011-2015	4,891
Nebraska	Niobrara School District #1-R	2011	4,046
Nebraska	Malcolm School District #148	2011-2015	3,052.43
Nebraska	South Central Nebraska Unified School District	2013, 2015	22,053.68
New Jersey	Lakehurst Borough Board of Education	2011-2015	6.60
New Jersey	Rockaway Township Board of Education	2011-2015	2,930.27
New Jersey	Plumsted Township Board of Education	2011-2015	11,904.50
New Jersey	Colts Neck Township Board of Education	2011-2015	4,970
New Jersey	New Hanover Township Board of Education	2011-2015	8,435
New Jersey	Sandyston-Walpack Consolidated School District	2011-2015	18,681.62
New Jersey	Kittatinny Regional High School District	2011-2015	18,837
New Jersey	Montague Board of Education	2011-2015	2,616

State	Name of LEA	Fiscal Year(s)	Total Acreage
New Jersey	Blairstown Township School District	2011-2012, 2015	7,501.20
New York	Highland Falls-Ft. Montgomery Central School District	2011-2015	13,857
New York	Hyde Park Central School District	2011-2015	699
North Carolina	Graham County Schools	2011-2015	60,237.97
North Dakota	Hazen Public School District #3	2011-2015	6,138.79
North Dakota	St. John School District #3	2011-2012	23,166
North Dakota	Garrison School District #51	2011-2015	40,935
North Dakota	Underwood School District #8	2011-2015	26,512.47
North Dakota	Eight Mile School District #6	2011-2013	7,722.84
North Dakota	Turtle Lake-Mercer School District #72	2011-2015	3,517
North Dakota	Beulah Public School District #27	2011-2015	2,201
Ohio	Mad River Local School District	2011-2015	659
Ohio	Windham Exempted Village Schools	2011, 2013-2015	5,749.84
Ohio	Southeast Local School District	2011-2015	22,696.43
Ohio	Maplewood Local School District	2011-2015	8,281.85
Oklahoma	Haywood School District 61-C088-000	2011-2015	7,560.31
Oklahoma	Canadian 61-I002-000	2011-2015	15,878
Oklahoma	Crowder 61-I028-000	2011-2015	16,060
Oklahoma	Fanshawe 40-C039-000	2011-2015	7,778
Oklahoma	Eufaula School District 49-I001-000	2011-2015	25,211

State	Name of LEA	Fiscal Year(s)	Total Acreage
Oklahoma	Skiatook 72-I007-000	2011-2015	6,449.16
Oklahoma	Locust Grove 46-I017-000	2011-2015	14,720
Oklahoma	Stidham School District 49-C016-000	2011-2015	10,752
Oklahoma	Braggs School District 51-I046-000	2011-2015	36,325
Oklahoma	Cleveland School District 59-I006-000	2011-2015	14,039.14
Oklahoma	Little Axe School District 14-I070	2011-2015	3,319
Oklahoma	Vian School District 68-I002-000	2011-2015	11,811
Oklahoma	Gore School District 68-I006-000	2011-2015	3,956.33
Oklahoma	Kingston 45-I003-000	2011-2015	39,143
Oklahoma	Snyder 38-I004-000	2011-2015	7,193
Oklahoma	Chelsea School District 66-I003-000	2011-2015	7,483
Oklahoma	Colbert 07-I004-000	2011-2015	8,279
Oklahoma	Tishomingo 35-I020-000	2011-2015	23,749
Oklahoma	Wister School District 40-I049-000	2011-2013, 2015	6,469
Oklahoma	Mannford Public Schools 19-I003-000	2011-2013, 2015	13,528.14
Oklahoma	Ravia School District 35-C010-000	2011-2015	4,897
Oklahoma	Stringtown School District 03-I007-000	2011-2015	14,045
Oklahoma	Marietta 43-I016-000	2011-2015	7,269.97
Oklahoma	Bowring School District 57-C007-000	2011-2015	20,689.12
Oklahoma	Keys School	2011-2015	18,868
Oklahoma	Keota School District 31-I043-000	2011-2015	19,564
Oklahoma	Tuskahoma Public School	2011-2012, 2014-2015	16,539.83

State	Name of LEA	Fiscal Year(s)	Total Acreage
Oklahoma	Midway School District 49-I027-000	2011	8,775
Oklahoma	Silo School District 07-I001-000	2011-2015	17,429
Oklahoma	Haworth School District 48-I006-000	2011-2014	16,294.75
Oklahoma	Felt School District 13-I010-000	2011-2013, 2015	13,733.50
Oklahoma	Kildare School District 36-C050-000	2011-2015	6,428
Oklahoma	Thackerville Public Schools	2011, 2013-2015	4,847.02
Oklahoma	Farris School District 03-C023-000	2011-2013	11,037
Oklahoma	Arapaho-Butler Public School	2011-2015	12,471
Oklahoma	Hulbert Public School 11-I016-000	2011-2013, 2015	10,494.10
Pennsylvania	Hatboro Horsham School District	2011-2015	1,064
Pennsylvania	Chambersburg Area School District	2011-2015	15,832
Pennsylvania	Warren County School District	2011-2015	8,507
Pennsylvania	East Stroudsburg Area School District	2011-2015	10,656
Pennsylvania	Delaware Valley School District	2011-2015	7,633
South Carolina	Anderson County School District #4	2011-2015	14,247
South Dakota	Hot Springs School District #23-2	2011-2015	8,243.86
South Dakota	Pierre School District #32-2	2011-2015	14,378
South Dakota	Andes Central School District 11-1	2011-2015	10,312.14
South Dakota	Chamberlain Independent School District #1	2011-2015	20,410.91

State	Name of LEA	Fiscal Year(s)	Total Acreage
South Dakota	Yankton School District #63-3	2011-2015	2,409
South Dakota	Custer School District #16-1	2011-2015	17,973.17
South Dakota	Hill City School District	2011-2015	11,600.65
South Dakota	Wall School District #51-5	2011-2015	46,079
South Dakota	Stanley County School District #57-1	2011-2015	92,451
South Dakota	South Central School District #26-5	2011-2015	16,813
South Dakota	Lyman Independent School District #42-1	2011-2015	8,209.07
South Dakota	Bison School District #52-1	2011-2014	21,288.99
South Dakota	Bon Homme School District #4-2	2011-2015	11,749.51
South Dakota	Oelrichs Public Schools #23-3	2011-2015	34,275.43
South Dakota	Platte-Geddes School District #11-5	2011-2015	22,002
South Dakota	Kadoka Area School District 35-2	2011-2015	42,448
South Dakota	Mobridge-Pollock School District #62-6	2011-2015	17,209
South Dakota	Lemmon School District #52-4	2011-2015	91,516.32
Tennessee	Stewart County Board of Education	2011-2015	137,238.13
Tennessee	DeKalb County Board of Education	2011-2015	38,062
Tennessee	Clay County Schools	2011-2015	27,878
Tennessee	Unicoi County Board of Education	2011-2015	51,398.95
Tennessee	Pickett County Board of Education	2011-2015	17,973

State	Name of LEA	Fiscal Year(s)	Total Acreage
Texas	New Boston Independent School District	2011-2013	13,431.32
Texas	Hooks Independent School District	2011	929.38
Texas	Redwater Independent School District	2011-2015	28,004.42
Texas	Gatesville Independent School District	2011-2015	65,441
Texas	Princeton Independent School District	2011-2015	13,161
Texas	Liberty-Eylau Independent School District	2011-2015	9,626.10
Texas	Pottsboro Independent School District	2011-2015	21,599.10
Texas	Lewisville Independent School District	2011-2015	17,663.82
Texas	Brookeland Independent School District	2011-2015	29,231
Texas	Broaddus Independent School District	2012	31,409
Texas	Etolie Independent School District	2011-2015	14,565
Texas	Lake Dallas Independent School District	2011-2015	2,879.56
Texas	Texline Independent School District	2011-2015	46,625
Texas	Little Elm Independent School District	2011-2015	9,913
Texas	Granger Independent School District	2011-2015	10,766
Texas	Wylie Independent School District	2011-2015	3,511
Texas	Farmersville Independent School District	2011-2015	10,293
Texas	Kopperl Independent School District	2011-2015	15,849

State	Name of LEA	Fiscal Year(s)	Total Acreage
Texas	Pilot Point Independent School District	2011-2015	21,495
Vermont	Woodford School District	2011-2015	25,270
Vermont	Sunderland Town School District	2011-2015	18,332
Virginia	York County School Board	2011-2015	24,307
Virginia	Craig County School Board	2011-2015	35,878.48
Wisconsin	Crandon School District	2011-2015	9,661.67
Wisconsin	Laona Junction School District #1	2011-2015	8,283
Wisconsin	Sauk Prairie Schools	2011-2013	7,289.10
Wisconsin	Florence County School District	2011-2015	13,225.90

Research Question 2

How does funding from Federal Impact Aid and local property tax from land assessment equate?

The second research question examined the amount of Federal Impact Aid money LEAs received, for qualifying land, for fiscal years 2011-2015, based on data obtained from the USDOE. The data included the LEAs that received impact aid, the name and location of the qualifying land, the total acreage of the qualifying land, and the total dollar amount each LEA received, for fiscal years 2011-2015. The amounts of impact aid received by each qualifying LEA were then compared to the projected local property tax that would be collected for the qualifying federally owned land if property tax were applied to such land.

The projected local property tax amount was calculated by obtaining the average price per acre for developed land, for each fiscal year, by state, and multiplying that number by the property tax percentage from each fiscal year for each local area, either county or city. The average price per acre by state was obtained from the Lincoln Institute, an independent organization, which collects, reviews, and publishes state average price per acre of developed land quarterly. Property tax rates were obtained from county tax appraisers' offices in which each qualifying piece of property was located and was rounded to the nearest hundredth. The difference between the amount of Federal Impact Aid money received and the projected amount of property tax that would be collected was calculated for comparison.

The difference between the amount of Federal Impact Aid funding received and the projected amount of property tax that would be collected are displayed in Table 3. When the projected property tax amount was greater than the amount of impact aid received by the LEA, the difference is noted in parentheses as a deficit. The amounts are presented as deficits as they represent, for most LEAs, a significant amount of fewer dollars received for qualifying land from the Federal Impact Aid than the projected property tax amount that would have been received had the land been locally owned. This is, in effect, a deficit for the LEAs, as these amounts are deficits to the LEA budgets that would benefit from the greater amount of usable dollars for school and district budgets.

On some occasions, the projected property tax amount calculated was less than the impact aid money received for the qualifying land for a given fiscal year. This

projected difference could be a result of several factors including low property tax rates or lower per acre costs than were considered when the impact aid amounts were calculated for the given fiscal year.

Table 3

Comparison of Difference in Federal Impact Aid Received and Projected Income Based on Property Tax

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
West Side School District #4, Arkansas+	26,212.12	2011	$463,999.00	$7,479	.42	$823,369.87	($359,370.87)
		2012	$453,955.00	$9,008	.42	$991,698.86	($537,743.86)
		2013	$453,955.00	$14,921	.46	$1,642,666.38	($1,188,711.38)
		2014	$453,955.00	$15,283	.43	$1,722,579.27	($1,268,624.27)
		2015	$453,955.00	$19,223	.42	$2,116,277.45	($1,662,322.45)
Mineral Springs School District #3, Arkansas	11,488	2011	$5,679.00	$7,479	.46	$395,226.26	($398,547.26)
		2012	$5,558.00	$9,008	.46	$476,025.96	($470,467.96)
		2013	$5,558.00	$14,921	.46	$788,497.26	($782,939.26)
Westside School District #40, Arkansas+	2,022	2012	$5,153.00	$9,008	.55	$100,177.97	($95,024.97)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Hueneme Elementary School District, California*+	1,550	2011	$160,652.00	$212,462	1.09	$3,589,545.49	($3,428,893.49)
		2012	$154,497.00	$206,399	1.08	$3,455,119.26	($3,300,622.26)
		2013	$154,497.00	$267,456	1.09	$4,518,669.12	($4,364,172.12)
		2014	$154,497.00	$332,297	1.13	$5,820,181.96	($5,665,684.96)
		2015	$154,497.00	$376,052	1.11	$6,469,974.66	($6,315,477.66)
Fallbrook Union High School District, California*	111,512	2011	$1,204,286.00	$212,462	1.13	$267,720,306.75	($266,516,020.75)
		2012	$1,159,459.00	$206,399	1.14	$262,382,004.28	($261,222,545.28)
		2013	$1,159,459.00	$267,456	1.15	$342,982,362.93	($341,822,905.93)
		2014	$1,159,459.00	$332,297	1.15	$426,133,685.24	($424,974,226.24)
		2015	$1,159,459.00	$376,052	1.16	$486,438,003.24	($485,278,544.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Fallbrook Union Elementary District, California*	111,512	2011	$2,097,884.00	$212,462	1.13	$267,720,306.75	($265,622,422.75)
		2012	$1,905,582.00	$206,399	1.14	$262,382,004.28	($261,222,545,28)
		2013	$1,905,582.00	$267,456	1.15	$342,982,362.93	($341,822,905.93)
		2014	$1,905,582.00	$332,297	1.15	$426,133,685.24	($485,278,544.24)
		2015	$1,905,582.00	$376,052	1.16	$486,438,003.24	($485,278,544.24)
San Diego Unified School District, California*+	15,060	2011	$5,058,428.00	$212,462	1.15	$36,796,293.78	($31,737,865.78)
		2012	$4,774,760.00	$206,399	1.17	$36,367,916.60	($31,593,156.60)
		2013	$4,774,760.00	$267,456	1.16	$46,723,493.38	($41,948,733.38)
		2014	$4,774,760.00	$332,297	1.17	$58,551,395.99	($53,776,635.99)
		2015	$4,774,760.00	$376,052	1.17	$66,261,114.50	($61,486,354.50)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Wheatland School District, California+	17,692.80	2011	$7,993.00	$212,462	1.12	$42,101,333.94	($42,093,340.94)
		2012	$6,748.00	$206,399	1.14	$41,630,248.99	($41,623,500.99)
		2013	$6,073.00	$267,456	1.13	$53,472,114.34	($53,466,041.34)
		2014	$6,748.00	$332,297	1.14	$67,023,613.72	($67,016,865.72)
		2015	$6,748.00	$376,052	1.14	$75,848,906.21	($75,842,158.21)
Island Union School District, California	8,000	2011	$1,273.00	$212,462	1.11	$18,866,625.60	($18,865,352.60)
		2012	$978.00	$206,399	1.10	$18,163,112.00	($18,162,134.00)
		2013	$978.00	$267,456	1.10	$23,536,128.00	($23,535,150.00)
		2014	$978.00	$332,297	1.10	$29,242,136.00	($29,241,158.00)
		2015	$978.00	$376,052	1.12	$33,694,259.20	($33,693,281.20)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lompoc Unified School District, California+	57,952.38	2011	$574,134.00	$212,462	1.08	$132,976,928.44	($132,402,794.44)
		2012	$523,864.00	$206,399	1.08	$129,182,183.42	($128,658,319.42)
		2013	$523,864.00	$267,456	1.09	$168,946,858.02	($168,422,994.02)
		2014	$523,864.00	$332,297	1.10	$211,831,422.19	($211,307,558.19)
		2015	$523,864.00	$376,052	1.10	$239,724,192.44	($239,200,328.44)
French Gulch-Whiskeytown Elem. School District, California*+	20,905.62	2011	$47,846.00	$212,462	1.09	$48,413,983.22	($48,366,137.22)
		2012	$43,061.00	$206,399	1.11	$47,895,379.59	($47,852,318.59)
		2013	$47,846.00	$267,456	1.11	$62,063,801.88	($62,015,955.88)
		2014	$47,846.00	$332,297	1.12	$77,804,997.86	($77,757,151.86)
		2015	$47,846.00	$376,052	1.12	$88,049,922.38	($88,002,076.38)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Alpine County Unified School District, California	22,255.29	2011	$8,493.00	$212,462	1.07	$50,593,916.64	($50,585,423.64)
		2012	$8,493.00	$206,399	1.07	$49,150,124.73	($49,141,631,73)
		2013	$8,493.00	$267,456	1.09	$64,880,188.18	($64,871,695.18)
		2015	$8,493.00	$376,052	1.08	$90,386,780.20	($90,378,287.20)
Oceanside Unified School District, California*+	25,342	2011	$1,901,223.00	$212,462	1.05	$56,534,226.04	($54,633,003.04)
		2012	$1,592,605.00	$206,399	1.06	$55,443,972.65	($53,851,367.65)
		2013	$1,592,605.00	$267,456	1.07	$72,523,208.49	($70,930,603.49)
		2014	$1,592,605.00	$332,297	1.07	$90,105,455.14	($88,512,850.14)
		2015	$1,592,605.00	$376,052	1.09	$103,876,016.65	($102,283,411.65)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Shoreline Unified School District, California+	49,332	2011	$1,695,430.00	$212,462	1.08	$113,196,694.15	($111,501,264.15)
		2012	$1,678,837.00	$206,399	1.08	$109,852,730.49	($108,173,893.49)
		2013	$1,678,837.00	$267,456	1.07	$141,177,291.49	($139,498,454.49)
		2014	$1,678,837.00	$332,297	1.06	$173,764,481.40	($172,085,644.40)
		2015	$1,678,837.00	$376,052	1.07	$198,499,950.72	($196,821,113.72)
Bolinas-Stinson Unified School District, California* +	12,072	2011	$274,845.00	$212,462	1.06	$27,187,317.40	($26,912,472.40)
		2012	$274,845.00	$206,399	1.06	$26,411,476.52	($26,136,631.52)
		2013	$274,845.00	$267,456	1.05	$33,901,652.74	($33,626,807.74)
		2014	$247,360.00	$332,297	1.06	$42,521,787.47	($42,274,427.47)
		2015	$274,845.00	$376,052	1.05	$47,666,847.31	($47,392,002.31)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Sierra Sands Unified School District, California+	49,281	2011	$1,108,695.00	$212,462	1.19	$124,597,043.88	($123,488,348.88)
		2012	$1,108,695.00	$206,399	1.16	$117,989,969.78	($116,881,274.78)
		2013	$1,108,695.00	$267,456	1.17	$154,211,839.89	($153,103,144.89)
		2014	$1,108,695.00	$332,297	1.17	$191,598,362.95	($190,489,667.95)
		2015	$1,108,695.00	$376,052	1.15	$213,120,514.04	($212,011,819.04)
Los Alamitos Unified School District, California*+	5,792	2011	$3,551,972.00	$212,462	1.07	$13,167,204.97	($9,615,232.97)
		2012	$3,410,873.00	$206,399	1.09	$13,030,546.79	($9,619,673.79)
		2013	$3,410,873.00	$267,456	1.08	$16,730,335.64	($13,319,462.64)
		2014	$3,410,873.00	$332,297	1.07	$20,593,907.20	($17,183,034.20)
		2015	$3,410,873.00	$376,052	1.51	$32,889,207.08	($29,478,334.08)
Bradley Union School District, California	17,765.90	2011	$1,316.00	$212,462	1.05	$39,633,075.78	($39,631,759.78)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Adams County School District #14, Colorado*+	16,465.75	2011	$2,871,761.00	$79,238	5.3	$69,149,794.22	($66,278,033.22)
		2012	$2,801,979.00	$76,788	5.4	$68,276,088.59	($65,474,109.59)
		2013	$2,801,979.00	$98,713	5.4	$87,770,713.31	($84,968,734.31)
		2014	$2,801,979.00	$116,355	5.6	$107,288,851.11	($104,486,872.11)
		2015	$2,521,781.00	$142,562	5.6	$131,453,854.08	($128,932,073.08)
Academy School District #20, Colorado+	17,710.45	2011	$1,639,165.00	$79,238	4.3	$60,343,647.40	($58,704,482.40)
		2012	$1,553,962.00	$76,788	4.3	$58,477,851.49	($56,923,889.49)
		2013	$1,553,962.00	$98,713	4.3	$75,174,820.99	($73,620,858.99)
		2014	$1,553,962.00	$116,355	4.3	$90,670,774.03	($89,116,812.03)
		2015	$1,553,962.00	$142,562	4.4	$111,092,835.61	($109,538,873.61)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Walton County School Board, Florida	76,289	2011	$203,576.00	$15.101	4.2	$48,385,687.94	($48,182,111.94)
		2012	$201,885.00	$14,431	4.2	$46,238,915.48	($46,037,030.48)
		2013	$201,885.00	$34,694	4.2	$111,164,363.77	($110,962,478.77)
		2014	$201,885.00	$53,625	4.2	$171,821,900.25	($171,620,015.25)
		2015	$201,885.00	$72,229	4.4	$231,431,683.60	($231,229,798.60)
Liberty County Board of Education, Georgia	123,822.86	2011	$556,062.00	$8,133	.60	$6,143,013.05	($5,586,951.05)
		2012	$472,747.00	$8,963	.56	$6,215,016.05	($5,742,269.05)
		2013	$472,747.00	$22,281	.56	$15,449,824.00	($14,977,077.00)
		2015	$472,747.00	$45,257	.58	$32,502,336.82	($32,029,589.82)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Long County Board of Education, Georgia+	24,615	2011	$34,757.00	$8,133	1.50	$3,022,926.30	($2,988,169.30)
		2012	$32,648.00	$8,963	1.49	$3,287,301.25	($3,254,653.25)
		2013	$32,648.00	$22,281	1.49	$8,171,857.54	($8,139,209.54)
		2014	$32,648.00	$34,927	1.50	$12,895,921.58	($12,863,273.58)
		2015	$32,648.00	$45,257	1.50	$16,710,015.83	($16,677,367.83)
Clay County Board of Education, Georgia*+	16,604	2011	$141,072.00	$8,133	.83	$1,120,834.76	($979,762.76)
		2012	$141,072.00	$8,963	.79	$1,175,691.05	($1,034,619.05)
		2013	$141,072.00	$22,281	.79	$2,922,634.42	($2,781,562.42)
		2014	$141,072.00	$34,927	.80	$4,639,423.26	($4,498,351.26)
		2015	$141,072.00	$45,257	.81	$6,086,722.55	($5,945,650.55)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Bryan County Board of Education, Georgia	109,050	2011	$464,442.00	$8,133	.79	$7,006,538.84	($6,542,096.84)
		2012	$399,632.00	$8,963	.76	$7,428,355.14	($7,028,723.14)
		2013	$399,632.00	$22,281	.76	$18,466,047.18	($18,066,415.18)
		2014	$399,632.00	$34,927	.78	$29,708,556.93	($29,308,924.93)
		2015	$399,632.00	$45,257	.78	$38,493,151.63	($38,095,519.63)
Lincoln County Board of Education, Georgia+	52,750	2011	$255,490.00	$8,133	.85	$3,646,633.88	($3,391,143.88)
		2012	$244,295.00	$8,963	.82	$3,876,945.65	($3,632,650.65)
		2013	$244,295.00	$22,281	.82	$9,637,646.55	($9,393,351.55)
		2014	$244,295.00	$34,927	.83	$15,291,913,78	($15,047,618.78)
		2015	$244,295.00	$45,257	.85	$20,292,107.38	($20,047,812.38)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Wilmington Community United School District #209-U, Illinois*+	14,876.45	2011	$2,053,472.00	$29,196	3.31	$14,376,416.81	($12,322,944.81)
		2012	$2,053,472.00	$17,701	3.31	$8,716,158.17	($6,662,686.17)
		2013	$2,053,472.00	$19,774	3.31	$9,736,925.13	($7,683,453.13)
		2014	$2,053,472.00	$22,671	3.32	$11,197,164.73	($9,143,692.73)
		2015	$2,053,472.00	$28,116	3.32	$13,886,440.10	($11,832,968.10)
Elwood Community Consolidated School District #206, Illinois+	6,747.37	2011	$697,269.00	$29,196	3.31	$6,520,574.70	($5,823,305.70)
		2012	$691,111.00	$17,701	3.31	$3,953,305.00	($3,262,194.00)
		2013	$691,111.00	$19,774	3.31	$4,416,284.56	($3,725,173.56)
		2014	$691,111.00	$22,671	3.32	$5,078,591.56	($4,387,480.56)
		2015	$691,111.00	$28,116	3.32	$6,298,340.62	($5,607,229.62)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Giant City Community Consolidated School District #130, Illinois+	5,046	2011	$15,581.00	$29,196	2.62	$3,859,863.02	($3,844,282.02)
		2015	$14,265.00	$28,116	2.67	$3,788,018.07	($3,773,753.07)
Community Consolidated School District #180, Illinois*+	2,408	2011	$717,491.00	$29,196	3.51	$2,467,669.28	($1,750,178.28)
		2012	$690,691.00	$17,701	3.51	$1,496,102.68	($805,411.68)
		2013	$621,622.00	$19,774	3.51	$1,671,314.30	($1,049,692.30)
		2014	$690,691.00	$22,671	3.53	$1,927,089.41	($1,236,398.41)
		2015	$690,691.00	$28,116	3.55	$2,403,468.14	($1,712,777.14)
Cass School District #63, Illinois*+	1,026	2011	$392,337.00	$29,196	3.51	$1,051,423.87	($659,086.87)
		2012	$368,499.00	$17,701	3.51	$637,459.03	($268,960.03)
		2013	$368,499.00	$19,774	3.51	$712,113.15	($343,614.15)
		2014	$368,499.00	$22,671	3.53	$821,093.74	($452,594.74)
		2015	$368,499.00	$28,116	3.55	$1,024,069.07	($655,570.07)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lemont Township High School District #210, Illinois*+	3,608	2011	$887,901.00	$29,196	3.51	$3,697,404.80	($2,809,503.80)
		2012	$869,439.00	$17,701	3.51	$2,241,668.80	($1,372,229.80)
		2013	$869,439.00	$19,774	3.51	$2,504,195.18	($1,634,756.18)
		2014	$869,439.00	$22,671	3.53	$2,887,432.97	($2,017,993.97)
		2015	$869,439.00	$28,116	3.55	$3,601,209.74	($2,731,770.74)
Ewing-Northern Community Consolidated School District #115, Illinois+	15,398	2011	$58,953.00	$29,196	3.14	$14,116,184.25	($14,057,231.25)
		2012	$51,925.00	$17,701	3.14	$8,558,383.94	($8,506,458.94)
		2013	$57,694.00	$19,774	3.14	$9,560,673.63	($9,502,979.63)
		2014	$57,649.00	$22,671	3.16	$11,031,182.63	($10,973,488.63)
		2015	$57,649.00	$28,116	3.21	$13,897,058.39	($13,839,364.39)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Ina Community Consolidated School District #8 , Illinois*+	3,200	2011	$14,666.00	$29,196	3.14	$2,933,614.08	($2,918,948.08)
		2012	$14,666.00	$17,701	3.14	$1,778,596.48	($1,763,930.48)
		2013	$14,666.00	$19,774	3.14	$1,986,891.52	($1,972,225.52)
		2014	$14,666.00	$22,671	3.16	$2,292,491.52	($2,277,825.52)
		2015	$13,199.00	$28,116	3.17	$2,852,087.04	($2,838,888.04)
Madison Consolidated School District, Indiana*+	15,770	2011	$71,967.00	$10,922	2.67	$4,598,806.40	($4,526,839.40)
		2012	$69,732.00	$10,172	2.47	$3,962,187.27	($3,892,455.27)
		2013	$69,732.00	$16,297	2.68	$6,887,698.89	($6,817,966.89)
		2014	$69,732.00	$20,065	2.65	$8,385,263.83	($8,315,531.83)
		2015	$69,732.00	$27,711	2.60	$11,362,064.22	($11,292,332.22)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
North Vermillion Community School Corporation, Indiana*+	6,325	2011	$36,036.00	$10,922	1.45	$1,001,683.93	($965,647.93)
		2012	$36,036.00	$10,172	1.54	$990,803.66	($954,767.66)
		2013	$36,036.00	$16,297	1.47	$1,515,254.32	($1,479,218.32)
Maconaquah School Corporation, Indiana*+	2,495	2011	$18,522.00	$10,922	4.12	$1,122,716.07	($1,104,194.07)
		2012	$18,522.00	$10,172	4.38	$1,111,606.33	($1,093,084.33)
		2013	$18,522.00	$16,297	4.60	$1,870,406.69	($1,851,884.69)
		2014	$18,522.00	$20,065	4.41	$2,212,748.14	($2,194,226.14)
		2015	$18,522.00	$27,711	5.22	$3,609,052.93	($3,590,530.93)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
South Ripley Community School Corporation, Indiana+	28,042.04	2011	$68,989.00	$10,922	2.67	$8,177,546.80	($8,108,557.80)
		2012	$67,782.00	$10,172	2.47	$7,045,517.68	($6,977,735.68)
		2013	$67,782.00	$16,297	2.68	$12,247,630.17	($12,179,848.17)
		2014	$67,782.00	$20,065	2.65	$14,910,583.61	($14,842,801.61)
		2015	$67,782.00	$27,711	2.60	$20,203,897.23	($20,136,115.23)
Loogootee Community School Corporation, Indiana*+	39,150	2011	$267,030.00	$10,922	1.59	$6,789,781.17	($6,531,751.17)
		2012	$252,547.00	$10,172	1.42	$5,654,919.96	($5,402,372.96)
		2013	$252,547.00	$16,297	1.42	$9,059,991.21	($8,807,444.21)
		2014	$252,547.00	$20,065	1.48	$11,626,062.30	($11,373,515.30)
		2015	$252,547.00	$27,711	1.42	$15,405,376.23	($15,152,829.23)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Perry Central Community School Corporation, Indiana	43,251	2011	$158,297.00	$10,922	2.03	$9,589,464.67	($9,431,167.67)
		2012	$158,297.00	$10,172	1.89	$8,315,039.35	($8,156,742.35)
		2013	$158,297.00	$16,297	1.99	$14,026,744.79	($13,868,447.79)
		2014	$158,297.00	$20,065	1.86	$16,141,662.46	($15,983,365.46)
		2015	$158,297.00	$27,711	1.89	$22,652,187.91	($22,493,890.91)
Greater Clark County Schools, Indiana*+	7,625.79	2011	$698,359.00	$10,922	2.26	$1,882,328.65	($1,183,969.65)
		2012	$698,359.00	$10,172	2.57	$1,993,537.07	($1,295,178.07)
		2013	$698,359.00	$16,297	2.59	$3,218,787.24	($2,520,428.24)
		2014	$698,359.00	$20,065	2.77	$4,238,417.89	($3,540,058.89)
		2015	$698,359.00	$27,711	2.64	$5,578,802.24	($4,880,443.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Bartholomew Consolidated School Corporation, Indiana*+	24,270	2011	$211,627.00	$10,922	4.29	$11,371,800.73	($11,160,173.73)
		2012	$211,627.00	$10,172	4.07	$10,047,789.71	($9,836,162.71)
		2013	$211,627.00	$16,297	3.97	$15,702,469.14	($15,490,842.14)
		2014	$211,627.00	$20,065	3.83	$18,651,240.17	($18,439,613.17)
		2015	$211,627.00	$27,711	3.98	$26,767,329.61	($26,555,702.61)
Jennings County Schools, Indiana	8,522	2011	$3,442.00	$10,922	2.67	$2,485,163.48	($2,481,721.48)
		2012	$3,442.00	$10,172	2.47	$2,141,138.86	($2,137,696.86)
Solon Community School District, Iowa*+	6,107	2011	$78,838.00	$7,122	3.17	$1,378,761.51	($1,299,923.51)
		2012	$76,506.00	$7,771	3.09	$1,466,436.66	($1,389,930.66)
		2013	$76,506.00	$11,584	3.09	$2,185,973.78	($2,109,467.78)
		2014	$76,506.00	$12,890	3.34	$2,629,222.28	($2,552,716.28)
		2015	$76,506.00	$16,435	3.41	$3,420,484.90	($3,343,978.90)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Clear Creek-Amana Community School District, Iowa*+	9,595.62	2011	$68,792.00	$7,122	3.17	$2,166,378.18	($2,097,586.18)
		2012	$66,146.00	$7,771	3.09	$2,304,137.70	($2,237,991.70)
		2013	$66,146.00	$11,584	3.09	$3,434,709.96	($3,368,563.96)
		2014	$66,146.00	$12,890	3.34	$4,131,163.90	($4,065,017.90)
		2015	$66,146.00	$16,435	3.41	$5,374,434.79	($5,308,288.79)
Moravia Community Schools, Iowa+	21,344	2011	$59,188.00	$7,122	3.10	$4,712,371.01	($4,653,183.01)
		2012	$57,699.00	$7,771	3.10	$5,141,790.94	($5,084,091.94)
		2013	$57,699.00	$11,584	3.10	$7,664,715.78	($7,607,016.78)
		2014	$57,699.00	$12,890	3.10	$8,528,848.96	($8,471,149.96)
		2015	$57,699.00	$16,435	3.10	$10,867,831.20	($10,810,132.20)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Independence Unified School District $446, Kansas+	20,227	2011	$28,985.00	$14,937	12.52	$37,826,763.51	($37,797,778.51)
		2012	$26,320.00	$12,106	12.49	$30,584,020.94	($30,557,700.94)
		2013	$26,320.00	$12,978	12.49	$32,787,000.15	($32,760,680.15)
		2014	$26,320.00	$14,439	11.13	$32,506,016.78	($32,479,696.78)
		2015	$26,320.00	$19,199	11.13	$43,222,038.65	($43,195,718.65)
Riley Unified School District #378, Kansas+	35,330	2011	$39,560.00	$14,937	4.21	$22,217,189.24	($22,177,629.24)
		2012	$37,229.00	$12,106	3.54	$15,140,756.29	($15,103,527.29)
		2013	$37,229.00	$12,978	3.54	$16,231,351.00	($16,194,122.00)
West Franklin Unified School District #287, Kansas+	4,148.80	2011	$11,961.00	$14,937	5.37	$3,327,822.59	($3,315,861.59)
		2012	$11,754.00	$12,106	5.96	$2,993,432.22	($2,981,678.22)
		2013	$11,754.00	$12,978	5.96	$3,209,050.33	($3,197,296.33)
		2014	$11,754.00	$14,439	6.21	$3,720,070.89	($3,708,316.89)
		2015	$11,754.00	$19,199	6.21	$4,946,439.58	($4,934,685.58)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Waconda Unified School District #272, Kansas*+	23,415	2011	$60,303.00	$14,937	8.62	$30,148,437.50	($30,088,134.50)
		2012	$59,888.00	$12,106	8.96	$25,398,194.30	($25,338.306.30)
		2013	$59,888.00	$12,978	8.96	$27,227,636.35	($27,167,748.35)
		2014	$59,888.00	$14,439	9.64	$32,591,797.43	($32,531,909.43)
		2015	$53,899.00	$19,199	9.32	$41,897,555.32	($41,843,656.32)
Jefferson West Unified School District 340, Kansas*+	8,370	2011	$37,669.00	$14,937	6.79	$8,489,040.65	($8,451,371.65)
		2012	$37,669.00	$12,106	7.00	$7,.092905.40	($7,055,236.40)
		2013	$37,669.00	$12,978	7.00	$7,603,810.20	($7,566,141.20)
		2014	$37,669.00	$14,439	6.92	$8,363,126.56	($8,325,457.56)
		2015	$37,699.00	$19,199	9.64	$15,491,058.73	($15,453,389.73)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Oskaloosa Unified School District #341, Kansas*+	12,344	2011	$55,484.00	$14,937	6.79	$12,519,560.07	($12,464,076.07)
		2012	$55,484.00	$12,106	7.00	$10,460,552.48	($10,405,068.48)
		2013	$55,484.00	$12,978	7.00	$11,214,030.24	($11,158,546.24)
		2014	$55,484.00	$14,439	6.92	$12,333,863.11	($12,278,379.11)
		2015	$55,484.00	$19,199	6.92	$16,399,877.96	($16,344,393.96)
Blue Valley Unified School District #384, Kansas*+	21,156.81	2011	$81,748.00	$14,937	4.21	$13,304,411.31	($13,222,663.31)
		2012	$81,204.00	$12,106	3.41	$9,066,801.70	($8,985,597.70)
		2013	$81,204.00	$12,978	3.54	$9,719,887.04	($9,638,683.04)
		2014	$81,204.00	$14,439	3.54	$10,814,104.56	($10,732,900.56)
		2015	$81,204.00	$19,199	6.92	$28,108,319.99	($28,027,115.99)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Clay Center Unified School District #379, Kansas*+	16,536	2011	$24,156.00	$14,937	5.33	$13,165,005.77	($13,140,849.77)
		2012	$22,486.00	$12,106	5.25	$10,509,702.84	($10,487,216.84)
		2013	$21,561.00	$12,978	5.25	$11,266,720.92	($11,245,159.92)
		2015	$21,561.00	$19,199	3.54	$11,238,603.11	($11,217,042.11)
Ell-Saline Unified School District #307, Kansas*	23,302	2011	$29,187.00	$14,937	3.26	$11,346,820.35	($11,317,633.35)
		2012	$28,609.00	$12,106	3.48	$9,816,871.62	($9,788,262.62)
		2013	$28,609.00	$12,978	3.48	$10,523,984.79	($10,495,375.79)
		2014	$28,609.00	$14,439	3.79	$12,751,742.21	($12,723,133.21)
		2015	$28,609.00	$19,199	3.79	$16,955,516.21	($16,926,907.21)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Eureka Unified School District #389, Kansas*	10,546	2011	$11,917.00	$14,937	7.02	$11,058,297.26	($11,046,380.26)
		2012	$11,917.00	$12,106	7.10	$9,064,561.20	($9,052,644.20)
		2013	$11,917.00	$12,978	7.10	$9,717,485.15	($9,705,568.15)
		2014	$11,917.00	$14,439	7.04	$10,720,068.06	($10,708,151.06)
		2015	$11,917.00	$19,199	7.04	$14,254,074.84	($14,242,157.84)
Burlington Unified School District #244, Kansas*+	14,918.43	2011	$28,108.00	$14,937	4.79	$10,673,872.61	($10,645,764.61)
		2012	$27,581.00	$12,106	4.72	$8,524,438.64	($8,496,857.64)
		2013	$27,581.00	$12,978	4.72	$9,138,457.35	($9,110,876.35)
		2014	$27,581.00	$14,439	4.74	$10,210,301.79	($10,182,720.79)
		2015	$27,581.00	$19,199	4.74	$13,576,257.64	($13,548,676.64)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Norton Unified School District #211, Kansas+	7,185	2011	$8,636.00	$14,937	8.39	$9,004,344.75	($8,995,708.75)
		2012	$6,116.00	$12,106	9.45	$8,219,762.15	($8,213,646.15)
		2013	$6,116.00	$12,978	9.45	$8,811,834.89	($8,805,718.89)
		2014	$6,116.00	$14,439	9.61	$9,969,819.06	($9,963,703.06)
		2015	$6,116.00	$19,199	9.61	$13,256,496.72	($13,250,380.72)
Rock Hills Unified School District 107, Kansas+	4,611	2011	$9,469.00	$14,937	11.67	$8,106,529.47	($8,097,060.47)
Thunder Ridge Unified School District #110, Kansas*+	13,811	2011	$53,207.00	$14,937	11.48	$23,682,655.32	($23,629,448.32)
		2012	$53,207.00	$12,106	11.57	$19,344,573.27	($19,291,366.27)
		2013	$53,207.00	$12,978	11.57	$20,737,970.58	($20,684,763.58)
		2014	$53,207.00	$14,439	10.22	$20,380,420.36	($20,327,213.36)
		2015	$53,207.00	$19,199	10.22	$27,099,085.16	($27,045,878.16)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Trigg County School District, Kentucky+	76,034.96	2011	$1,157,969.00	$7,809	2.36	$14,012,659.73	($12,854,690.73)
		2012	$1,157,969.00	$7,956	1.95	$11,796,211.11	($10,638,242.11)
		2013	$1,042,172.00	$10,571	1.97	$15,834,175.33	($14,792,003.33)
		2014	$1,157,969.00	$12,554	1.99	$18,995,395.97	($17,837,426.97)
		2015	$1,157,969.00	$18,301	3.24	$45,085,094.23	($43,927,125.23)
Russell County Board of Education, Kentucky*+	32,616.98	2011	$251,088.00	$7,809	3.13	$7,972,297.70	($7,721,209.70)
		2012	$248,389.00	$7,956	3.19	$8,278,072.10	($8,029,683.10)
		2013	$248,389.00	$10,571	3.82	$13,171,134.45	($12,922,745.45)
		2014	$248,389.00	$12,554	3.33	$13,635,469.78	($13,387,080.78)
		2015	$248,389.00	$18,301	3.38	$20,176,009..26	($19,927,620.26)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lyon County Schools, Kentucky+	23,166.51	2011	$62,364.00	$7,809	3.01	$5,445,309.03	($5,382,945.03)
		2012	$59,441.00	$7,956	3.03	$5,584,676.43	($5,525,235.43)
		2013	$59,441.00	$10,571	3.03	$7,420,263.27	($7,360,822.27)
		2014	$59,441.00	$12,554	3.01	$8,754,054.23	($8,694,613.23)
		2015	$59,441.00	$18,301	3.24	$13,736,637.70	($13,677,196.70)
Edmonson County Board of Education, Kentucky+	45,477	2011	$82,261.00	$7,809	2.65	$9,410,942.16	($9,328,681.16)
		2012	$78,472.00	$7,956	2.79	$10,094,638.83	($10,016,166.83)
		2013	$78,472.00	$10,571	2.81	$13,508,720.01	($13,430,248.01)
		2014	$78,472.00	$12,554	2.83	$16,156,986.70	($16,078,514.70)
		2015	$78,472.00	$18,301	2.86	$23,803,052.90	($23,724,580.90)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Taylor County School District, Kentucky+	13,436	2011	$57,111.00	$7,809	2.45	$2,570,582.24	($2,513,471.24)
		2012	$55,985.00	$7,956	2.49	$2,661,730.72	($2,605,745.72)
		2013	$55,985.00	$10,571	2.49	$3,536,595.70	($3,480,610.70)
		2014	$55,985.00	$12,554	2.54	$4,284,358.82	($4,228,373.82)
		2015	$55,985.00	$18,301	2.56	$6,294,841.24	($6,238,856.24)
Clinton County Board of Education, Kentucky+	12,070	2011	$2,238.00	$7,809	3.02	$2,846,489.83	($2,844,251.83)
		2012	$1,283.00	$7,956	3.01	$2,890,470.49	($2,889,187.49)
		2013	$1,283.00	$10,571	3.03	$3,866,036.69	($3,864,753.69)
		2014	$1,283.00	$12,554	3.04	$4,606,414.11	($4,605,131.11)
		2015	$1,283.00	$18,301	3.06	$6,759,327.94	($6,758,044.94)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Glen Lake Community School, Michigan*+	24,303.89	2011	$3,265,817.00	$6,950	1.58	$2,668,810.16	$597,006.84
		2012	$3,245,041.00	$8,670	1.62	$3,413,578.57	($168,537.57)
		2013	$3,245,041.00	$21,217	1.64	$8,456,752.40	($5,211,711.40)
		2014	$3,245,041.00	$31,542	1.69	$12,955,426.74	($9,710,385.74)
		2015	$3,245,041.00	$42,954	1.71	$17,851,532.88	($14,606,491.88)
Watersmeet Township School District, Michigan+	60,522	2011	$313,243.00	$6,950	3.15	$13,249,778.85	($12,936,535.85)
		2012	$403,801.00	$8,670	3.18	$16,686,278.53	($16,282,477.53)
		2013	$307,332.00	$21,217	3.20	$41,091,048.77	($40,783,716.77)
		2014	$307,332.00	$31,542	3.41	$65,096,385.91	($64,789,053.91)
		2015	$307,332.00	$42,954	3.44	$89,428,372.39	($89,121,040.39)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Wakefield-Marenisco School District, Michigan+	29,750	2011	$43,726.00	$6,950	2.73	$5,644,616.25	($5,600,890.25)
		2012	$39,353.00	$8,670	2.75	$7,093,143.75	($7,053,790.75)
		2013	$43,726.00	$21,217	2.76	$17,421,278.70	($17,377,552.70)
		2014	$43,726.00	$31,542	2.78	$26,086,811.10	($26,043,085.10)
		2015	$43,726.00	$42,954	2.80	$35,780,682.00	($35,736,956.00)
Baldwin Community Schools, Michigan*+	14,884.64	2011	$122,544.00	$6,950	2.84	$2,937,930.24	($2,815,386.24)
		2012	$119,812.00	$8,670	2.84	$3,665,015.14	($3,545,203.14)
		2013	$119,812.00	$21,217	2.89	$9,126,834.06	($9,007,022.06)
		2014	$119,812.00	$31,542	2.91	$13,662,197.26	($13,542,385.26)
		2015	$119,812.00	$42,954	2.93	$18,733,096.42	($18,613,284.42)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Ewen-Trout Creek School, Michigan	63,654	2011	$126,906.00	$6,950	3.47	$15,351,116.91	($15,224,210.91)
		2012	$126,906.00	$8,670	3.48	$19,205,430.26	($19,078,524.26)
		2013	$126,906.00	$21,217	3.46	$46,728,923.36	($46,602,017.36)
		2014	$126,906.00	$31,542	3.48	$69,870,551.49	($69,743,645.49)
		2015	$126,906.00	$42,954	3.50	$95,696,787.06	($95,569,881.06)
Big Bay De Noc School District, Michigan+	2,042	2011	$18,259.00	$6,950	2.43	$344,863.17	($326,604.17)
		2012	$18,259.00	$8,670	2.31	$408,965.63	($390,706.63)
		2013	$18,259.00	$21,217	2.38	$1,031,137.71	($1,012,878.71)
		2014	$18,259.00	$31,542	2.41	$1,552,251.12	($1,533,992.21)
		2015	$18,259.00	$42,954	2.45	$2,148,945.67	($2,130,686.67)
Leland Public Schools, Michigan*+	16,446.08	2011	$675,554.00	$6,950	1.67	$1,908,814.28	($1,233,260.28)
		2012	$654,872.00	$8,670	1.70	$2,423,987.73	($1,769,115.73)
		2013	$654,872.00	$21,217	1.70	$5,931,920.15	($5,277,048.15)
		2014	$654,872.00	$31,542	1.72	$8,922,366.79	($8,267,494.79)
		2015	$654,872.00	$42,954	1.74	$12,291,793.61	($11,636,921.61)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Chadwick School District R-1, Missouri+	26,060	2011	$45,051.00	$8,065	.86	$1,807,495.54	($1,762,444.54)
		2012	$45,051.00	$8,269	.86	$1,853,215.20	($1,808,164.20)
		2013	$45,051.00	$12,504	.88	$2,867,517.31	($2,822,466.31)
		2014	$45,051.00	$13,870	.88	$3,180,779.36	($3,135,728.36)
		2015	$45,051.00	$18,351	.88	$4,208,398.13	($4,163,347.13)
Smithville R-II School District 024-087, Missouri*+	8,779	2011	$87,131.00	$8,065	1.35	$955,835.57	($868,704.57)
		2012	$80,979.00	$8,269	1.35	$980,012.94	($899,033.94)
		2013	$80,979.00	$12,504	1.35	$1,481,930.32	($1,400,951.32)
		2014	$80,979.00	$13,870	1.35	$1,643,823.86	($1,562,844.86)
		2015	$80,979.00	$18,351	1.35	$2,174,896.29	($2,093,917.29)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Center 58 School District 048-080, Missouri*+	321.44	2011	$270,866.00	$8,065	1.43	$37,071.51	$233,794.49
		2012	$266,916.00	$8,269	1.43	$38,009.22	$228,906.78
		2013	$266,916.00	$12,504	1.43	$57,475.79	$209,440.21
		2014	$266,916.00	$13,870	1.43	$63,754.73	$203,161.27
		2015	$266,916.00	$18,351	1.43	$84,352.06	$182,563.94
Hermitage R-IV School District 043-004, Missouri+	12,251.85	2011	$14,412.00	$8,065	.83	$820,132.71	($805,720.71)
		2012	$12,434.00	$8,269	.83	$840,877.55	($828,443.55)
		2013	$11,191.00	$12,504	.83	$1,271,536.20	($1,260,345.20)
		2014	$12,434.00	$13,870	.84	$1,427,438.54	($1,415,004.54)
		2015	$12,434.00	$18,351	.84	$1,888,603.07	($1,876,169.07)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Osceola School District, Missouri+	15,342	2011	$41,485.00	$8,065	1.02	$1,262,078.95	($1,220,593.95)
		2012	$40,919.00	$8,269	1.02	$1,294,002.58	($1,253,083.58)
		2013	$40,919.00	$12,504	1.02	$1,956,730.95	($1,915,811.95)
		2014	$40,919.00	$13,870	1.04	$2,213,052.82	($2,172,133.82)
		2015	$40,919.00	$18,351	1.04	$2,928,026.84	($2,887,107.84)
Stockton R-I School District 020-001, Missouri	24,900	2011	$14,129.00	$8,065	.87	$1,747,120.95	($1,732,991.95)
		2014	$14,129.00	$13,870	.93	$3,337,771.12	($3,323,642.12)
		2015	$14,129.00	$18,351	.94	$4,463,594.47	($4,449,465.47)
Phelps County R-III, Missouri	17,764.61	2012	$2,663.00	$8,269	.86	$1,263,301.82	($1,260,638.82)
		2013	$2,397.00	$12,504	.86	$1,910,306.68	($1,907,909.68)
		2014	$2,397.00	$13,870	.88	$2,168,277.24	($2,165,880.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Van Buren R-I School District 101-105, Missouri+	29,095.72	2011	$73,423.00	$8,065	.86	$2,018,050.04	($1,944,627.04)
		2012	$73,423.00	$8,269	.86	$2,069,095.57	($1,995,672.57)
		2013	$73,423.00	$12,504	.86	$3,128,790.79	($3,055,367.79)
		2014	$73,423.00	$13,870	.88	$3,551,307.20	($3,477,884.20)
		2015	$73,423.00	$18,351	.88	$4,698,632.91	($4,625,209.91)
Winona R-III School District 101-105, Missouri	61,519	2011	$53,796.00	$8,065	.86	$4,266,896.32	($4,213,100.32)
		2012	$51,850.00	$8,269	.86	$4,374,825.25	($4,322,975.25)
		2013	$51,850.00	$12,504	.86	$6,615,408.75	($6,563,558.75)
		2014	$51,850.00	$13,870	.88	$7,508,763.06	($7,456,913.06)
		2015	$51,850.00	$18,351	.88	$9,934,629.49	($9,882,779.49)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Warsaw R-IX School District 008-107, Missouri*+	47,913.22	2011	$149,464.00	$8,065	1.02	$3,941,485.22	($3,792,021.22)
		2012	$144,918.00	$8,269	1.02	$4,041,183.05	($3,896,265.05)
		2013	$144,918.00	$12,504	1.02	$6,110,890.41	($5,965,972.41)
		2014	$144,918.00	$13,870	1.04	$6,911,386.16	($6,766,468.16)
		2015	$144,918.00	$18,351	1.04	$9,144,257.20	($8,999,339.20)
Greenville R-II School District 111-086, Missouri*	55,229.84	2011	$55,439.00	$8,065	.86	$3,830,686.47	($3,775,247.47)
		2012	$54,451.00	$8,269	.86	$3,927,581.70	($3,873,130.70)
		2013	$54,451.00	$12,504	.86	$5,939,107.71	($5,884,656.71)
		2014	$54,451.00	$13,870	.88	$6,741,133.35	($6,686,682.35)
		2015	$54,451.00	$18,351	.88	$8,919,000.59	($8,864,549.59)
Eminence R-I School District 101-107, Missouri*+	19,170	2012	$28,867.00	$8,065	.87	$1,379,095.55	($1,350,228.55)
		2014	$32,121.00	$13,870	.88	$2,339,813.52	($2,307,692.52)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Dora R-III School District 077-103, Missouri	1,679	2015	$121.00	$18,351	.88	$271,139.70	($271,018.70)
South Iron County R-I School District 047-060, Missouri+	2,225.76	2011	$5,518.00	$8,065	.86	$154,376.49	($148,858.49)
		2012	$4,927.00	$8,269	.86	$158,281.36	($153,354.36)
Lakeland R-III School District 093-123, Missouri+	31,031.07	2011	$43,531.00	$8,065	1.02	$2,552,708.91	($2,509,177.91)
		2012	$42,285.00	$8,269	1.02	$2,617,278.36	($2,574,993.36)
		2013	$42,285.00	$12,504	1.02	$3,957,727.49	($3,915,442.49)
		2014	$42,285.00	$13,870	1.04	$4,476,169.79	($4,433,884.79)
		2015	$42,285.00	$18,351	1.04	$5,922,292.12	($5,880,007.12)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lesterville R-IV School District 090-078, Missouri	1,746	2011	$1,025.00	$8,065	.86	$121,100.81	($120,075.81)
		2012	$309.00	$8,269	.86	$124,164.00	($123,855.00)
		2013	$975.00	$12,504	.86	$187,755.06	($186,780.06)
		2014	$975.00	$13,870	.88	$213,109.78	($212,134.78)
		2015	$975.00	$18,351	.88	$281,959.44	($280,984.44)
Fair Play R-II School District 084-002, Missouri*+	3,367	2011	$4,529.00	$8,065	.87	$236,247.24	($213,718.24)
		2012	$4,393.00	$8,269	.87	$242,222.99	($237,829.99)
		2013	$4,393.00	$12,504	.87	$366,278.42	($361,885.42)
		2014	$4,393.00	$13,870	.93	$434,312.70	($429,919.70)
		2015	$4,393.00	$18,351	.94	$580,805.48	($576,412.48)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Southern Reynolds R-II Schools, Missouri*+	11,490	2011	$12,649.00	$8,065	.86	$796,934.91	($784,285.91)
		2012	$12,649.00	$8,269	.86	$817,092.97	($804,613.97)
		2013	$12,479.00	$12,504	.87	$1,249,937.35	($1,237,458.35)
		2014	$12,479.00	$13,870	.88	$1,402,423.44	($1,389,944.44)
		2015	$12,479.00	$18,351	.88	$1,855,506.31	($1,843,027.31)
Wheatland R-II School District, Missouri*+	15,723.57	2011	$13,420.00	$8,065	1.02	$1,293,468.04	($1,280,048.04)
		2012	$13,977.00	$8,269	1.02	$1,326,185.64	($1,312,208.64)
		2013	$13,977.00	$12,504	1.02	$2,005,396.70	($1,991,419.70)
		2014	$13,977.00	$13,870	1.04	$2,268,093.53	($2,254,116.53)
		2015	$13,977.00	$18,351	.84	$2,423,763.16	($2,409,786.16)
Yaak Elementary School District 24, Montana	743.56	2011	$19.00	$67,252	.72	$360,042.46	($360,023.46)
		2012	$18.00	$64,706	.72	$346,412.11	($346,394.11)
		2013	$16.00	$79,250	.73	$430,168.05	($430,152.05)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Southern Valley School District #540, Nebraska*+	4,105	2011	$29,637.00	$6,997	1.65	$473,924.30	($444,287.30)
		2012	$29,439.00	$7,692	1.56	$492,580.30	($463,141.30)
		2013	$29,439.00	$12,860	1.52	$802,412.56	($772,973.56)
		2014	$29,439.00	$16,302	1.38	$923,492.00	($894,053.00)
		2015	$29,439.00	$22,093	1.29	$1,169,923.77	($1,140,484.77)
Harvard Public Schools, Nebraska+	8,138	2011	$101,837.00	$6,997	1.65	$939,536.17	($837,699.17)
		2012	$101,837.00	$7,692	1.53	$957,741.69	($855,904.69)
		2013	$101,837.00	$12,860	1.42	$1,486,096.46	($1,384,259.46)
		2014	$101,837.00	$16,302	1.15	$1,525,655.27	($1,423,818.27)
		2015	$101.837.00	$22,093	1.10	$1,977,721.17	($1,875,884.17)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Sandy Creek Public Schools, Nebraska+	22,053.68	2011	$257,887.00	$6,997	1.65	$2,546,108.38	($2,288,221.38)
		2012	$257,887.00	$7,692	1.53	$2,595,444.67	($2,337,557.67)
Alma School District #2, Nebraska+	21,812	2011	$145,057.00	$6,997	1.65	$2,518,206.31	($2,373,149.31)
		2012	$143,188.00	$7,692	1.56	$2,617,335.30	($2,474,147.30)
		2013	$143,188.00	$12,860	1.52	$4,263,635.26	($4,120,447.26)
		2014	$143,188.00	$16,302	1.38	$4,906,993.29	($4,763,805.20)
		2015	$143,188.00	$22,093	1.29	$6,216,413.46	($6,073,225.46)
Loup City Public School District #1, Nebraska+	4,891	2011	$19,762.00	$6,997	1.75	$598,890.72	($579,128.72)
		2012	$19,524.00	$7,692	1.75	$658,377.51	($638,853.51)
		2013	$19,524.00	$12,860	1.67	$1,050,400.94	($1,030,876.94)
		2014	$19,524.00	$16,302	1.47	$1,172,076.31	($1,152,552.31)
		2015	$17,572.00	$22,093	1.26	$1,361,516.47	($1,343,944.47)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Niobrara School District #1-R, Nebraska+	4,046	2011	$3,646.54	$6,997	1.50	$424,647.93	($421,001.39)
Malcolm School District #148, Nebraska*+	3,052.43	2011	$41,483.00	$6,997	1.99	$425,021.27	($383,538.27)
		2012	$40,797.00	$7,692	1.98	$464,889.97	($424,092.97)
		2013	$40,797.00	$12,860	1.98	$777,234.15	($736,437.15)
		2014	$40,797.00	$16,302	1.97	$980,286.06	($939,489.06)
		2015	$40,797.00	$22,093	1.98	$1,335,259.25	($1,294,462.25)
South Central Nebraska Unified School District 5, Nebraska+	22,058.63	2013	$257,887.00	$12,860	1.04	$2,949,547.38	($2,691,660.38)
		2015	$257,887.00	$22,093	1.10	$5,359,551.47	($5,101,664.47)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lakehurst Borough Board of Education, New Jersey*+	6.60	2011	$61,662.00	$167,187	1.98	$21,848.00	$39,814.00
		2012	$61,662.00	$146,693	2.01	$19,460.29	$42,201.71
		2013	$61,662.00	$142,731	2.14	$20,159.33	$41,502.67
		2014	$61,662.00	$141,284	2.90	$27,041.76	$34,620.24
		2015	$61,662.00	$144,839	2.14	$20,457.06	$41,204.94
Rockaway Township Board of Education, New Jersey*+	2,930.27	2011	$357,458.00	$167,187	1.89	$9,259,167.65	($8,901,709.65)
		2012	$334,304.00	$146,693	1.96	$8,425,061.90	($8,090,757.90)
		2013	$334,304.00	$142,731	1.99	$8,322,983.31	($7,988,679.31)
		2014	$334,304.00	$141,284	2.03	$8,404,205.41	($8,069,901.41)
		2015	$334,304.00	$144,839	1.99	$8,445,905.79	($8,111,601.79)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Plumsted Township Board of Education, New Jersey*+	11,904.50	2011	$994,297.00	$167,187	3.72	$74,038,328.26	($73,044,031.26)
		2012	$946,328.00	$146,693	3.43	$59,898,323.87	($58,951,995.87)
		2013	$946,328.00	$142,731	3.79	$64,397,451.08	($63,451,123.08)
		2014	$946,328.00	$141,284	3.93	$66,099,274.36	($65,152,946.36)
		2015	$946,328.00	$144,839	3.79	$65,348,539.68	($64,402,211.68)
Colts Neck Township Board of Education, New Jersey*+	4,970	2011	$639,564.00	$167,187	1.55	$12,879,250.55	($12,239,686.55)
		2012	$623,067.00	$146,693	1.57	$11,446,308.10	($10,823,241.10)
		2013	$623,067.00	$142,731	1.62	$11,491,843.73	($10,868,776.73)
		2014	$623,067.00	$141,284	1.69	$11,866,867.01	($11,243,800.01)
		2015	$623,067.00	$144,839	1.71	$12,309,432.09	($11,686,365.09)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
New Hanover Township Board of Education, New Jersey*+	8,435	2011	$672,701.00	$167,187	3.72	$52,460,271.23	($51,787,570.23)
		2012	$664,690.00	$146,693	3.43	$42,441,292.11	($41,776,602.11)
		2013	$664,690.00	$142,731	3.79	$45,629,173.83	($44,964,483.83)
		2014	$664,690.00	$141,284	3.93	$46,835,010.22	($46,170,320.22)
		2015	$664,690.00	$144,839	3.79	$46,303,072.97	($45,638,382.97)
Sandyston-Walpack Consolidated School District, New Jersey+	18,681.82	2011	$360,671.00	$167,187	1.93	$60,280,153.26	($59,919,482.26)
		2012	$352,957.00	$146,693	2.03	$55,631,396.52	($55,278,439.52)
		2013	$352,957.00	$142,731	2.00	$53,328,926.08	($52,975,969.08)
		2014	$352,957.00	$141,284	2.05	$54,107,987.00	($53,755,030.00)
		2015	$352,957.00	$144,839	2.00	$54,116,543.18	($53,763,586.18)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Kittatinny Regional High School District, New Jersey+	18,837	2011	$373,464.00	$167,187	3.26	$102,667,229.52	($102,293,765.52)
		2012	$360,661.00	$146,693	3.32	$91,740,100.56	($91,379,439.56)
		2013	$360,661.00	$142,731	3.40	$91,413,210.80	($91,052,549.80)
		2014	$360,661.00	$141,284	3.98	$105,922,394.98	($105,561,733.98)
		2015	$360,661.00	$144,839	3.04	$82,941,300.19	($82,580,639.19)
Montague Board of Education, New Jersey+	2,616	2011	$168,388.00	$167,187	3.64	$15,919,947.39	($15,751,559.39)
		2012	$165,599.00	$146,693	3.74	$14,352,208.41	($14,186,609.41)
		2013	$165,599.00	$142,731	3.79	$14,151,264.82	($13,985,665.82)
		2014	$165,599.00	$141,284	3.92	$14,488,278.60	($14,322,679.60)
		2015	$165,599.00	$144,839	3.79	$14,360,265.43	($14,194,666.43)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Blairstown Township School District, New Jersey+	7,501.20	2011	$37,802.00	$167,187	2.16	$27,088,627.49	($27,050,825.49)
		2012	$34,022.00	$146,693	2.16	$23,768,068.28	($23,734,046.28)
		2015	$37,802.00	$142,731	2.17	$23,576,318.86	($23,538,516.86)
Highland Falls-Fort Montgomery Central School District, New York+	13,857	2011	$3,537,524.00	$117,411	2.94	$47,832,748.27	($44,295,224.27)
		2012	$3,461,694.00	$105,224	3.23	$47,096,273.67	($43,634,579.67)
		2013	$3,461,694.00	$106,018	3.42	$50,242,926.77	($46,781,232.77)
		2014	$3,461,694.00	$103,721	3.67	$52,747,511.62	($49,285,817.62)
		2015	$2,254,694.00	$106,753	3.69	$54,585,296.24	($52,330,602.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Hyde Park Central School District, New York+	699	2011	$354,321.00	$117,411	2.44	$2,002,515.05	($1,648,194.05)
		2012	$348,862.00	$105,224	2.60	$1,912,340.98	($1,563,478.98)
		2013	$348,862.00	$106,018	2.69	$1,993,467.06	($1,644,605.06)
		2014	$348,862.00	$103,721	2.87	$2,080,778.10	($1,731,916.10)
		2015	$348,862.00	$106,753	2.90	$2,163,990.06	($1,815,128.06)
Graham County Schools, North Carolina	60,237.97	2011	$401,286.00	$60,228	.44	$15,963,254.81	($15,561,968.81)
		2012	$389,786.00	$48,368	.44	$12,819,796.59	($12,430,010.59)
		2013	$389,786.00	$57,310	.46	$15,880,295.08	($15,490,509.08)
		2014	$389,786.00	$63,279	.46	$17,534,273.12	($17,144,487.12)
		2015	$389,786.00	$72,958	.59	$25,929,566.71	($25,539,780.71)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Hazen Public School District #3, North Dakota*+	6,138.79	2011	$7,617.00	$31,978	1.15	$2,257,521.61	($2,249,904.61)
		2012	$7,482.00	$40,175	1.17	$2,881,931.70	($2,874,449.70)
		2013	$6,734.00	$54,690	1.20	$4,028,765.10	($4,022,031.10)
		2014	$7,482.00	$64,042	1.24	$4,874,940.83	($4,867,458.83)
		2015	$7,482.00	$79,048	1.29	$6,259,842.03	($6,252,360.03)
St. John School District #3, North Dakota	23,166	2011	$2,793.00	$31,978	1.15	$8,519,227.00	($8,516,433.70)
		2012	$2,442.00	$40,175	1.17	$10,875,568.28	($10,873,126.28)
Garrison School District #51, North Dakota+	40,935	2011	$60,566.00	$31,978	1.15	$15,053,723.45	($14,993,157.45)
		2012	$60,566.00	$40,175	1.17	$19,217,447.44	($19,156,881.44)
		2013	$60,566.00	$54,690	1.20	$26,864,821.80	($26,804,255.80)
		2014	$60,566.00	$64,042	1.24	$32,507,334.95	($32,446,768.95)
		2015	$60,566.00	$79,048	1.29	$41,742,205.45	($41,681,639.45)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Underwood School District #8, North Dakota	26,512.47	2011	$26,460.00	$31,978	1.15	$9,749,881.31	($9,723,421.31)
		2012	$25,185.00	$40,175	1.17	$12,446,610.45	($12,421,425.45)
		2013	$25,185.00	$54,690	1.20	$17,399,603.81	($17,374,418.81)
		2014	$25,185.00	$64,042	1.24	$21,054,103.89	($21,028,918.89)
		2015	$25.185.00	$79,048	1.29	$27,035,274.70	($27,010,089.70)
Eight Mile School District #6, North Dakota	7,722.84	2011	$1,106.00	$31,978	1.15	$2,840,051.24	($2,838,945.24)
		2012	$936.00	$40,175	1.17	$3,625,583.77	($3,624,647.77)
		2013	$936.00	$54,690	1.20	$5,068,345.44	($5,067,409.44)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Turtle Lake-Mercer School District #72, North Dakota+	3,517	2011	$4,026.00	$31,978	1.15	$1,293,366.20	($1,289,340.20)
		2012	$3,984.00	$40,175	1.17	$1,651,099.61	($1,647,115.61)
		2013	$3,586.00	$54,690	1.20	$2,308,136.76	($2,304,550.76)
		2014	$3,984.00	$64,042	1.24	$2,792,922.85	($2,788,938.85)
		2015	$3,984.00	$79,048	1.29	$3,586,352.43	($3,582,368.43)
Beulah Public School District #27, North Dakota+	2,201	2011	$1,066.00	$31,978	1.15	$809,411.15	($808,345.15)
		2012	$1,066.00	$40,175	1.17	$1,033,286.96	($1,032,220.96)
		2013	$1,066.00	$54,690	1.20	$1,444,472.28	($1,443,406.28)
		2014	$1,066.00	$64,042	1.24	$1,747,859.88	($1,746,793.88)
		2015	$1,066.00	$79,048	1.29	$2,244,401.96	($2,243,335.96)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Mad River Local School District, Ohio*+	659	2011	$158,970.00	$7,439	1.70	$83,339.12	$75,630.88
		2012	$153,045.00	$7,831	1.64	$86,182.50	$66,862.50
		2013	$153,045.00	$12,136	1.65	$131,960.80	$21,084.20
		2014	$153,045.00	$14,531	1.66	$158,960.42	($5,915.42)
		2015	$153,045.00	$20,069	1.69	$223,811.16	($70,766.16)
Windham Exempted Village Schools, Ohio+	5,749.84	2011	$75,006.00	$7,439	1.98	$846,906.58	($771,900.58)
		2013	$61,434.00	$12,136	1.98	$1,381,645.15	($1,320,211.15)
		2014	$61,434.00	$14,531	1.98	$1,654,308,32	($1,592,874.32)
		2015	$61,434.00	$20,069	1.96	$2,264,756.18	($2,203,322.18)
Southeast Local School District, Ohio+	22,696.43	2011	$458,861.00	$7,439	1.98	$3,343,007.11	($2,884,146.11)
		2012	$437,639.00	$7,831	1.95	$3,465,846.99	($3,028,207.99)
		2013	$437,639.00	$12,136	1.98	$5,453,788.71	($5,016,149.71)
		2014	$437,639.00	$14,531	1.98	$6,530,076.12	($6,092,437.12)
		2015	$437,639.00	$20,069	1.39	$6,339,893.66	($5,902,254.66)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Maplewood Local School District, Ohio+	8,182.85	2011	$75,112.00	$7,439	1.49	$917,969.36	($842,857.36)
		2012	$71,927.00	$7,831	1.47	$953,370.96	($881,443.96)
		2013	$71,927.00	$12,136	1.47	$1,477,475.41	($1,405,548.41)
		2014	$71,927.00	$14,531	1.48	$1,781,084.72	($1,709,157.72)
		2015	$71,927.00	$20,069	1.51	$2,513,124.07	($2,441,197.07)
Haywood School District 61-C088-000, Oklahoma+	7,560.31	2011	$2,512.00	$7,281	.54	$297,251.73	($294,739.73)
		2012	$2,701.00	$6,720	.54	$274,348.53	($271,647.53)
		2013	$2,701.00	$7,256	.54	$296,231.09	($293,530.09)
		2014	$2,701.00	$7,758	.54	$316,725.58	($314,024.58)
		2015	$2,701.00	$13,525	.54	$552,167.24	($549,466.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Canadian 61-I028-000, Oklahoma+	15,878	2011	$125,973.00	$7,281	.54	$624,281.68	($498,308.68)
		2012	$124,529.00	$6,720	.54	$576,180.86	($451,651.86)
		2013	$124,529.00	$7,256	.54	$622,138.15	($497,609.15)
		2014	$124,529.00	$7,758	.54	$665,180.23	($540,651.23)
		2015	$124,529.00	$13,525	.54	$1,159,649.73	($1,035,120.73)
Crowder 61-I028-000, Oklahoma+	16,060	2011	$27,207.00	$7,281	.54	$631,437.44	($604,230.44)
		2012	$26,904.00	$6,720	.54	$582,785.28	($555,881.28)
		2013	$26,904.00	$7,256	.54	$629,269.34	($602,365.34)
		2014	$26,904.00	$7,758	.54	$672,804.79	($645,900.79)
		2015	$26,904.00	$13,525	.54	$1,172,942.10	($1,146,038.10)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Fanshawe 40-C039-000, Oklahoma+	7,778	2011	$6,451.00	$7,281	.61	$345,452.87	($339,001.87)
		2012	$6,338.00	$6,720	.61	$318,835.78	($312,497.78)
		2013	$6,338.00	$7,256	.61	$344,266.72	($337,928.72)
		2014	$6,338.00	$7,758	.61	$368,084.52	($361,746.52)
		2015	$6,338.00	$13,525	.61	$641,704.45	($635,366.45)
Eufaula School District 49-I001-000, Oklahoma*+	25,211	2011	$181,787.00	$7,281	.53	$972,874.84	($791,087.84)
		2012	$179,023.00	$6,720	.53	$897,914.98	($718,891.98)
		2013	$179,023.00	$7,256	.53	$969,534.38	($790,511.38)
		2014	$179,023.00	$7,758	.53	$1,036,610.77	($857,587.77)
		2015	$179,023.00	$13,525	.53	$1,807,187.51	($1,628,164.51)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Skiatook 72-I007-000, Oklahoma*+	6,449.16	2011	$44,569.00	$7,281	1.09	$511,824.04	($467,255.04)
		2012	$44,569.00	$6,720	1.09	$472,388.07	($427,819.07)
		2013	$44,569.00	$7,256	1.09	$510,066.64	($465,497.64)
		2014	$44,569.00	$7,758	1.09	$545,355.16	($500,786.16)
		2015	$44,569.00	$13,525	1.09	$950,751.29	($906,182.29)
Locust Grove 46-I017-000, Oklahoma	14,720	2011	$13,347.00	$7,281	.71	$760,951.87	($747,604.87)
		2012	$12,443.00	$6,720	.71	$702,320.64	($689,877.64)
		2013	$12,443.00	$7,256	.71	$758,339.07	($745,896.07)
		2014	$12,443.00	$7,758	.71	$810,804.10	($798,361.10)
		2015	$12,443.00	$13,525	.71	$1,413,524.80	($1,401,081.80)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Stidham School District 49-C016-000, Oklahoma*+	10,752	2011	$9,408.00	$7,281	.53	$414,912.15	($405,504.15)
		2012	$8,211.00	$6,720	.53	$382,943.23	($374,732.23)
		2013	$8,211.00	$7,256	.53	$413,487.51	($405,276.51)
		2014	$8,211.00	$7,758	.53	$442,094.28	($433,883.28)
		2015	$8,211.00	$13,525	.53	$770,730.24	($762,519.24)
Braggs School District 51-I006-000, Oklahoma	36,325	2011	$26,027.00	$7,281	.73	$1,930,720.97	($1,904,693.97)
		2012	$30,008.00	$6,720	.73	$1,781,959.20	($1,751,951.20)
		2013	$26,027.00	$7,256	.73	$1,924,091.66	($1,898,064.66)
		2014	$26,027.00	$7,758	.73	$2,057,208.26	($2,031,181.26)
		2015	$26,027.00	$13,525	.73	$3,586,458.06	($3,560,431.06)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Cleveland School District 59-I006-000, Oklahoma*+	14,039.14	2011	$48,478.00	$7,281	.67	$684,867.15	($636,389.15)
		2012	$39,314.00	$6,720	.67	$632,098.24	($592,784.24)
		2013	$39,314.00	$7,256	.67	$682,515.60	($643,201.60)
		2014	$39,314.00	$7,758	.67	$729,734.84	($690,420.84)
		2015	$39,314.00	$13,525	.67	$1,272,191.77	($1,232,877.77)
Little Axe School District 14-I070, Oklahoma+	3,319	2011	$4,856.00	$7,281	1.04	$251,322.65	($246,466.65)
		2012	$4,401.00	$6,720	1.04	$231,958.27	($227,557.27)
		2013	$4,401.00	$7,256	1.04	$250,459.71	($246,058.71)
		2014	$3,961.00	$7,758	1.04	$267,787.54	($263,826.54)
		2015	$4,401.00	$13,525	1.04	$466,850.54	($462,449.54)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Vian School District 68-I002-000, Oklahoma+	11,811	2011	$10,400.00	$7,281	.52	$447,178.63	($436,778.63)
		2012	$10,400.00	$6,720	.52	$412,723.58	($402,323.58)
		2013	$10,400.00	$7,256	.52	$445,643.20	($435,243.20)
		2014	$10,400.00	$7,758	.52	$476,474.64	($466,074.64)
		2015	$10,400.00	$13,525	.52	$830,667.63	($820,267.63)
Gore School District 68-I006-000, Oklahoma*+	3,956.33	2011	$5,377.00	$7,281	.52	$149,791.40	($144,414.40)
		2012	$6,309.00	$6,720	.52	$138,250.00	($131,941.00)
		2013	$5,053.00	$7,256	.52	$149,277.08	($144,224.08)
		2014	$5,053.00	$7,758	.52	$159,604.68	($154,551.68)
		2015	$5,053.00	$13,525	.52	$278,248.69	($273,195.69)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Kingston 45-I003-000, Oklahoma+	39,143	2011	$463,935.00	$7,281	.61	$1,738,501.12	($1,274,566.12)
		2012	$413,662.00	$6,720	.61	$1,604,549.86	($1,190,887.86)
		2013	$413,662.00	$7,256	.61	$1,732,531.81	($1,318,869.81)
		2014	$413,662.00	$7,758	.61	$1,852,395.50	($1,438,733.50)
		2015	$413,662.00	$13,525	.61	$3,229,395.36	($2,815,733.36)
Snyder 38-I004-000, Oklahoma*+	7,193	2011	$7,162.00	$7,281	.64	$335,182.29	($328,020.29)
		2012	$7,085.00	$6,720	.64	$309,356.54	($302,271.54)
		2013	$7,085.00	$7,256	.64	$334,031.41	($326,946.41)
		2014	$6,376.00	$7,758	.64	$357,141.08	($350,765.08)
		2015	$7,085.00	$13,525	.64	$622,626.08	($615,541.08)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Chelsea School District 66-I003-000, Oklahoma*+	7,483	2011	$5,120.00	$7,281	.82	$446,766.53	($441,646.53)
		2012	$4,872.00	$6,720	.82	$412,343.23	($407,471.23)
		2013	$4,872.00	$7,256	.82	$445,232.51	($440,360.51)
		2014	$4,872.00	$7,758	.82	$476,035.53	($471,163.53)
		2015	$4,872.00	$13,525	.82	$829,902.12	($825,030.12)
Colbert 07-I004-000, Oklahoma*+	8,279	2011	$33,767.00	$7,281	.68	$409,899.91	($376,132.91)
		2012	$33,044.00	$6,720	.68	$378,317.18	($345,273.18)
		2013	$33,044.00	$7,256	.68	$408,492.48	($375,448.48)
		2014	$33,044.00	$7,758	.68	$436,753.68	($403,709.68)
		2015	$33,044.00	$13,525	.68	$761,419.63	($728,375.63)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Tishomingo 35-I020-000, Oklahoma*+	23,749	2011	$91,635.00	$7,281	.50	$864,582.35	($772,947.35)
		2012	$91,103.00	$6,720	.50	$797,966.40	($706,863.40)
		2013	$91,103.00	$7,256	.50	$861,613.72	($770,510.72)
		2014	$91,103.00	$7,758	.50	$921,223.71	($830,120.71)
		2015	$91,103.00	$13,525	.50	$1,606,026.13	($1,514,923.13)
Wister School District 40-I049-000, Oklahoma*+	6,469	2011	$5,046.00	$7,281	.61	$287,314.81	($282,268.81)
		2012	$5,607.00	$6,720	.61	$265,177.25	($259,570.25)
		2013	$5,607.00	$7,256	.61	$286,328.29	($280,721.29)
		2015	$5,607.00	$13,525	.61	$533,708.67	($528,101.67)
Mannford Public Schools 19-I003-000, Oklahoma*+	13,528.14	2011	$52,565.00	$7,281	.67	$659,939.20	($607,374.20)
		2012	$52,565.00	$6,720	.67	$609,090.98	($556,525.98)
		2013	$52,565.00	$7,256	.67	$657,673.23	($605,108.23)
		2015	$52,565.00	$13,525	.67	$1,335,667.08	($1,283,102.08)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Ravia School District 35-C010-000, Oklahoma*+	4,897	2011	$7,363.00	$7,281	.54	$192,537.31	($185,174.31)
		2012	$7,711.00	$6,720	.54	$177,702.34	($169,991.34)
		2013	$7,241.00	$7,256	.54	$191,876.21	($184,635.21)
		2014	$7,241.00	$7,758	.54	$205,151.00	($197,910.00)
		2015	$7,241.00	$13,525	.50	$331,159.63	($323,918.63)
Stringtown School District 03-I007-000, Oklahoma+	14,045	2011	$12,108.00	$7,281	.56	$572,665.21	($560,557.21)
		2012	$12,108.00	$6,720	.56	$528,541.44	($516,433.44)
		2013	$12,108.00	$7,256	.56	$570,698.91	($558,590.91)
		2014	$12,108.00	$7,758	.56	$610,182.22	($598,074.22)
		2015	$12,108.00	$13.525	.56	$1,063,768.30)	($1,051,660.30)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Marietta 43-I016-000, Oklahoma*	7,269.97	2011	$3,913.00	$7,281	.75	$396,994.89	($393,081.89)
		2012	$3,512.00	$6,720	.75	$366,406.49	($362,894.49)
		2013	$3,512.00	$7,256	.75	$395,631.77	($392,119.77)
		2014	$3,512.00	$7,758	.75	$423,003.20	($419,491.20)
		2015	$3,512.00	$13,525	.75	$737,447.58	($733,935.58)
Bowring School District 57-C007-000, Oklahoma+	20,689.12	2011	$11,003.00	$7,281	.72	$1,084,589.88	($1,073,586.88)
		2012	$10,911.00	$6,720	.72	$1,001,022.38	($990,111.38)
		2013	$10,911.00	$7,256	.72	$1,080,865.83	($1,069,954.83)
		2014	$10,911.00	$7,758	.72	$1,155,644.59	($1,144,733.59)
		2015	$10,911.00	$13,525	.74	$2,070,670.58	($2,059,759.58)
Keys School, Oklahoma*+	18,868	2011	$24,194.00	$7,281	.51	$700,627.33	($676,433.33)
		2012	$22,505.00	$6,720	.51	$646,644.10	($624,139.10)
		2013	$22,505.00	$7,256	.51	$698,221.66	($675,716.66)
		2014	$22,505.00	$7,758	.51	$746,527.51	($724,022.51)
		2015	$22,505.00	$13,525	.52	$1,326,986.44	($1,304,481.44)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Keota School District 31-I043-000, Oklahoma*+	19,564	2011	$18,261.00	$7,281	.46	$655,249.23	($636,988.23)
		2012	$20,579.00	$6,720	.46	$604,762.37	($584,183.37)
		2013	$17,893.00	$7,256	.46	$652,999.37	($635,106.37)
		2014	$17,893.00	$7,758	.46	$698,176.56	($680,283.56)
		2015	$17,893.00	$13.525	.48	$1,270,094.88	($1,252,201.88)
Tuskahoma Public School, Oklahoma*+	16,539.83	2011	$14,552.00	$7,281	.41	$493,748.66	($479,196.66)
		2012	$14,552.00	$6,720	.41	$455,705.40	($441,153.40)
		2014	$16,169.00	$7,758	.41	$526,095.60	($509,926.60)
		2015	$14,552.00	$13,525	.41	$917,174.92	($902,622.92)
Midway School District, Oklahoma*	8,775	2011	$9,970.00	$7,281	.53	$338,621.11	($328,651.11)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Silo School District 07-I001-000, Oklahoma*+	17,429	2011	$178,823.00	$7,281	.68	$862,923.73	($684,100.73)
		2012	$176,959.00	$6,720	.68	$796,435.58	($619,476.58)
		2013	$176,959.00	$7,256	.68	$859,960.80	($683,001.80)
		2014	$176,959.00	$7,758	.68	$919,456.44	($742,497.44)
		2015	$176,959.00	$13,525	.68	$1,602,945.13	($1,425,986.13)
Haworth School District 48-I006-000, Oklahoma*+	16,294.75	2011	$15,536.00	$7,281	.44	$522,025.13	($506,489.13)
		2012	$14,436.00	$6,720	.45	$492,753.24	($477,217.24)
		2013	$15,536.00	$7,256	.45	$532,056.18	($516,520.18)
		2014	$15,536.00	$7,758	.45	$568,866.02	($553,330.02)
Felt School District 13-I010-000, Oklahoma	13,733.50	2011	$3,964.00	$7,281	.44	$439,971.90	($436,007.90)
		2012	$3,964.00	$6,720	.44	$406,072.13	($402,108.13)
		2013	$3,964.00	$7,256	.44	$438,461.21	($434,497.21)
		2015	$3,964.00	$13,525	.44	$817,280.59	($813,316.59)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Kildare School District 36-C050-000, Oklahoma*+	6,428	2011	$7,631.00	$7,281	.73	$341,656.56	($334,025.56)
		2012	$7,458.00	$6,720	.73	$315,331.97	($307,873.97)
		2013	$7,458.00	$7,256	.73	$340,483.45	($333,025.45)
		2014	$7,458.00	$7,758	.73	$364,039.50	($356,581.50)
		2015	$7,458.00	$13,525	.73	$634,652.51	($627,194.51)
Thackerville Public Schools, Oklahoma*+	4,847.02	2011	$8,239.00	$7,281	.68	$239,979.84	($231,740.84)
		2013	$7,895.00	$7,256	.75	$263,774.83	($255,879.83)
		2014	$7,895.00	$7,758	.75	$282,023.86	($274,128.86)
		2015	$7,895.00	$13,525	.75	$491,669.59	($483,774.59)
Farris School District 03-C023-000, Oklahoma	11,037	2011	$3,107.00	$7,281	.75	$602,702.98	($599,595.98)
		2012	$3,107.00	$6,720	.75	$556,264.80	($553,157.80)
		2013	$3,107.00	$7,256	.75	$600,633.54	($597,526.54)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Arapaho-Butler Public School, Oklahoma*	12,471	2011	$13,207.00	$7,281	.65	$590,208.78	($577,001.78)
		2012	$13,207.00	$6,720	.65	$544,733.28	($531,526.28)
		2013	$13,207.00	$7,256	.65	$588,182.24	($574,975.24)
		2014	$11,886.00	$7,758	.65	$628,875.12	($616,989.12)
		2015	$13,207.00	$13,525	.65	$1,096,356.79	($1,083,149.79)
Hulbert Public School 11-I016-000, Oklahoma*	10,494.10	2011	$7,457.00	$7,281	.56	$427,882.24	($420,425.24)
		2012	$7,457.00	$6,720	.58	$409,018.04	($401,561.04)
		2013	$7,457.00	$7,256	.52	$395,954.99	($388,497.99)
Hatboro Horsham School District, Pennsylvania*+	1,064	2011	$658,790.00	$54,577	2.76	$1,602,730.01	($943,940.01)
		2012	$626,557.00	$49,746	2.71	$1,434,396.06	($807,839.06)
		2013	$626,557.00	$55,526	2.66	$1,571,519.06	($944,962.06)
		2014	$626,557.00	$57,327	2.75	$1,677,388.02	($1,050,831.02)
		2015	$626,557.00	$62,118	2.86	$1,890,275.59	($1,263,718.59)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Chambersburg Area School District, Pennsylvania+	15,832	2011	$413,375.00	$54,577	.67	$5,789,222.53	($5,375,847.53)
		2012	$385,073.00	$49,746	.71	$5,591,808.57	($5,206,735.57)
		2013	$346,566.00	$55,526	.76	$6,681,066.00	($6,334,500.00)
		2014	$385,073.00	$57,327	.68	$6,171,687.24	($5,786,614.24)
		2015	$385,073.00	$62,118	.67	$6,589,129.58	($6,204,056.58)
Warren County School District, Pennsylvania+	8,507	2011	$125,364.00	$54,577	7.36	$34,171,489.27	($34,046,125.27)
		2012	$111,300.00	$49,746	7.43	$31,442,959.19	($31,331,659.19)
		2013	$123,667.00	$55,526	7.54	$35,615,920.02	($35,492,253.02)
		2014	$123,667.00	$57,327	7.68	$37,453,884.60	($37,330,217.60)
		2015	$123,667.00	$62,118	7.61	$40,214,118.56	($40,090,451.56)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
East Stroudsburg Area School District, Pennsylvania*+	10,656	2011	$507,333.00	$54,577	2.13	$12,387,494.51	($11,880,161.51)
		2012	$507,333.00	$49,746	2.18	$11,556,035.60	($11,048,702.60)
		2013	$507,333.00	$55,526	2.26	$13,372,082.27	($12,864,749.27)
		2014	$507,333.00	$57,327	2.34	$14,294,510.38	($13,787,177.38)
		2015	$507,333.00	$62,118	2.24	$14,827,218.74	($14,319,885.74)
Delaware Valley School District, Pennsylvania*+	7,633	2011	$715,557.00	$54,577	2.13	$8,873,286.93	($8,157,729.93)
		2012	$699,979.00	$49,746	2.18	$8,277,704.55	($7,577,725.55)
		2013	$699,979.00	$55,526	2.26	$9,578,557.05	($8,878,578.05)
		2014	$699,979.00	$57,327	2.34	$10,239,301.59	($9,539,322.59)
		2015	$699,979.00	$62,118	2.24	$10,620,885.95	($9,920,906.95)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Anderson County School District #4, South Carolina+	14,247	2011	$216,608.00	$47,653	.31	$2,104,628.10	($1,888,020.10)
		2012	$200,887.00	$43,750	.29	$1,807,588.13	($1,606,701.13)
		2013	$200,887.00	$48,123	.31	$2,125,385.98	($1,924,498.98)
		2014	$200,887.00	$58,299	.32	$2,657,874.73	($2,456,987.73)
		2015	$200,887.00	$71,503	.34	$3,463,591.02	($3,262,704.02)
Hot Springs School District #23-2, South Dakota*+	8,243.86	2011	$92,071.00	$40,088	1.39	$4,593,670.05	($4,501,599.05)
		2012	$92,071.00	$41,269	.98	$3,334,115.41	($3,242,044.41)
		2013	$92,071.00	$50,143	1.41	$5,828,543.39	($5,736,472.39)
		2014	$92,071.00	$56,120	1.48	$6,847,152.26	($6,755,081.26)
		2015	$92,071.00	$63,808	1.32	$6,943,519.69	($6,851,448.69)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Pierre School District #32-2, South Dakota*+	14,378	2011	$263,444.00	$40,088	1.29	$7,435,369.91	($7,171,925.91)
		2012	$261,194.00	$41,269	1.29	$7,654,417.30	($7,393,223.30)
		2013	$261,194.00	$50,143	1.29	$9,300,333.10	($9,039,139.10)
		2014	$261,194.00	$56,120	1.29	$10,408,924.34	($10,147,730.34)
		2015	$261,194.00	$63,808	1.29	$11,834,865.37	($11,573,671.37)
Andes Central School District 11-1, South Dakota*+	10,312.14	2011	$201,103.00	$40,088	1.42	$5,870,181.57	($5,669,078.57)
		2012	$201,103.00	$41,269	1.42	$6,043,118.22	($5,842,015.22)
		2013	$201,103.00	$50,143	1.42	$7,342,559.23	($7,141,456.23)
		2014	$201,103.00	$56,120	1.42	$8,217,785.61	($8,016,682.61)
		2015	$201,103.00	$63,808	1.42	$9,343,557.81	($9,142,454.81)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Chamberlain Independent School District #1, South Dakota*+	20,410.91	2011	$121,610.00	$40,088	1.38	$11,291,609.33	($11,169,999.33)
		2012	$121,610.00	$41,269	1.72	$14,488,210.93	($14,366,600.93)
		2013	$121,610.00	$50,143	1.72	$17,603,585.27	($17,481,975.27)
		2014	$121,610.00	$56,120	1.72	$19,701,916.63	($19,580,306.63)
		2015	$121,610.00	$63,808	1.72	$22,400,924.74	($22,279,314.74)
Yankton School District #63-3, South Dakota*+	2,409	2011	$45,075.00	$40,088	1.43	$1,380,979.49	($1,335,904.49)
		2012	$44,414.00	$41,269	1.43	$1,421,663.40	($1,377,249.40)
		2013	$44,414.00	$50,143	1.43	$1,727,361.16	($1,682,947.16)
		2014	$44,414.00	$56,120	1.43	$1,933,261.04	($1,888,847.04)
		2015	$44,414.00	$63,808	1.40	$2,151,988.61	($2,107,574.61)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Custer School District #16-1, South Dakota*+	17,973.17	2011	$673,977.00	$40,088	1.02	$7,349,186.08	($6,675,209.08)
		2012	$673,977.00	$41,269	.98	$7,269,000.58	($6,595,023.58)
		2013	$673,977.00	$50,143	1.02	$9,192,532.37	($8,518,555.37)
		2014	$673,977.00	$56,120	1.02	$10,288,273.86	($9,614,296.86)
		2015	$673,977.00	$63,808	.99	$11,353,637.11	($10,679,660.11)
Hill City School District, South Dakota*+	11,600.65	2011	$441,031.00	$40,088	1.02	$4,743,477.94	($4,302,446.94)
		2012	$441,031.00	$41,269	.98	$4,691,722.80	($4,250,691.80)
		2013	$441,031.00	$50,143	1.02	$5,933,252.21	($5,492,221.21)
		2014	$441,031.00	$56,120	1.02	$6,640,490.48	($6,199,459.48)
		2015	$441,031.00	$63,808	.99	$10,733,106.99	($10,292,075.99)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Wall School District #51-1, South Dakota*+	46,079	2011	$602,075.00	$40,088	1.41	$26,045,730.82	($25,443,655.82)
		2012	$602,075.00	$41,269	1.39	$26,432,716.09	($25,830,641.09)
		2013	$602,075.00	$50,143	1.43	$33,040,711.95	($32,438,636.95)
		2014	$602,075.00	$56,120	1.48	$38,272,111.50	($37,670,036.50)
		2015	$602,075.00	$63,808	1.45	$42,633,028.06	($42,030,953.06)
Stanley County School District #57-1, South Dakota	92,451	2011	$402,621.00	$40,088	1.09	$40,397,315.00	($39,994,694.00)
		2012	$402,621.00	$41,269	1.09	$41,587,427.48	($41,184,806.48)
		2013	$402,621.00	$50,143	1.09	$50,529,898.37	($50,127,277.37)
		2014	$402,621.00	$56,120	1.14	$59,147,191.37	($58,744,570.37)
		2015	$402,621.00	$63,808	1.20	$70,789,360.90	($70.386,739.90)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
South Central School District #26-5, South Dakota	16,813	2011	$1,530.38	$40,088	1.54	$10,379,592.98	($10,378,062.60)
		2012	$1,626.70	$41,269	1.54	$10,685,377.73	($10,683,751.03)
		2013	$1,259.00	$50,143	1.54	$12,983,035.59	($12,981,776.59)
		2014	$1,133.00	$56,120	1.54	$14,530,601.62	($14,529,468.62)
		2015	$1,259.00	$63,808	1.54	$16,521,180.12	($16,519,921.12)
Lyman Independent School District #42-1, South Dakota+	8,209.07	2011	$4,856.00	$40,088	1.41	$4,640,101.29	($4,635,245.29)
		2012	$4,795.00	$41,269	1.09	$3,692,703.20	($3,687,908.20)
		2013	$4,795.00	$50,143	1.12	$4,610,226.85	($4,605,431.85)
		2014	$4,795.00	$56,120	1.12	$5,159,761.69	($5,154,966.69)
		2015	$4,795.00	$63,808	1.12	$5,866,608.59	($5,861,813.59)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Bison School District #52-1, South Dakota+	21,288.99	2011	$17,695.00	$40,088	1.68	$14,337,674.92	($14,319,979.92)
		2012	$17,595.00	$41,269	1.41	$12,387,912.13	($12,370,317.13)
		2013	$17,595.00	$50,143	1.41	$15,051,662.94	($15,034,067.94)
		2014	$17,595.00	$56,120	1.41	$16,845,807.48	($16,828,212.48)
Bon Homme School District #4-2, South Dakota*+	11,749.51	2011	$301,062.00	$40,088	1.47	$6,923,911.05	($6,622,849.05)
		2012	$301,062.00	$41,269	1.68	$8,146,160.87	($7,845,098.87)
		2013	$301,062.00	$50,143	1.68	$9,897,815.42	($9,596,753.42)
		2014	$301,062.00	$56,120	1.68	$11,077,626.02	($10,776,564.02)
		2015	$301,062.00	$63,808	1.70	$12,745,116.48	($12,444,54.48)
Oelrichs Public Schools #23-3, South Dakota*+	34,275.43	2011	$101,717.00	$40,088	1.44	$19,786,081.50	($19,684,364.50)
		2012	$101,717.00	$41,269	1.44	$20,368,983.18	($20,267,266.18)
		2013	$101,717.00	$50,143	1.44	$24,748,889.57	($24,647,172.57)
		2014	$101,717.00	$56,120	1.44	$27,698,934.70	($27,597,217.70)
		2015	$101,717.00	$63,808	1.45	$31,712,176.24	($31,610,459.24)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Platte-Geddes School District #11-5, South Dakota*+	22,002	2011	$76,397.00	$40,088	1.47	$12,965,637.79	($12,889,240.79)
		2012	$76,397.00	$41,269	1.47	$13,347,607.91	($12,271,210.91)
		2013	$76,397.00	$50,143	1.47	$16,217,720.40	($16,141,323.40)
		2014	$76,397.00	$56,120	1.47	$18,150,857.93	($18,074,460.93)
		2015	$76,397.00	$63,808	1.42	$19,935,431.35	($19,859,034.35)
Kadoka Area School District 35-2, South Dakota	42,448	2011	$19,004.00	$40,088	1.41	$23,993,341.48	($23,974,337.48)
		2012	$19,004.00	$41,269	1.44	$25,225,725.77	($25,206,721.77)
		2013	$19,004.00	$50,143	1.44	$30,649,968.92	($30,630,964.92)
		2014	$19,004.00	$56,120	1.44	$34,303,417.34	($34,284,413.34)
		2015	$19,004.00	$63,808	1.43	$38,731,864.37	($38,712,860.37)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Mobridge-Pollock School District #62-6, South Dakota*+	17,209	2011	$83,124.00	$40,088	1.42	$9,796,216.37	($9,713,092.37)
		2012	$83,124.00	$41,269	1.42	$10,084,814.74	($10,001,690.74)
		2013	$83,124.00	$50,143	1.42	$12,253,334.60	($12,170,210.60)
		2014	$83,124.00	$56,143	1.42	$13,713,920.94	($13,630,796.94)
		2015	$83,124.00	$63,808	1.42	$15,592,620.58	($15,509,496.58)
Lemmon School District #52-4, South Dakota	91,516.32	2011	$65,999.00	$40,088	1.41	$51,728,757.93	($51,662,758.93)
		2012	$65,999.00	$41,269	1.41	$53,252,696.84	($53,186,697.84)
		2013	$65,999.00	$50,143	1.41	$64,703,529.96	($64,637,530.96)
		2014	$65,999.00	$56,143	1.41	$72,416,131.89	($72,350,132.89)
		2015	$65,999.00	$63,808	1.41	$82,336,574.19	($82,270,575.19)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Steward County Board of Education, Tennessee	137,238.13	2011	$186,738.00	$26,635	3.40	$124,281,478.15	($124,095,740.15)
		2012	$186,738.00	$24,308	3.62	$120,762,637.60	($120,575,899.60)
		2013	$186,738.00	$31,943	3.75	$164,392,409.50	($164,205,671.50)
		2014	$186,738.00	$37,524	3.77	$194,144,579.35	($193,957,841.35)
		2015	$186,738.00	$48,302	2.45	$162,407,465.80	($162,220,727.80)
DeKalb County Board of Education, Tennessee+	38,062	2011	$164,827.00	$26,635	1.62	$16,423,258.19	($16,258,431.19)
		2012	$155,849.00	$24,308	1.62	$14,988,419.76	($14,832,570.76)
		2013	$155,849.00	$31,943	1.78	$21,641,497.49	($21,485,648.49)
		2014	$155,849.00	$37,524	1.62	$23,137,463.51	($22,981,614.51)
		2015	$155,849.00	$48,302	1.78	$32,724,778.89	($32,568,929.89)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Clay County Schools, Tennessee+	27,878	2011	$98,520.00	$26,635	4.02	$29,849,727.31	($29,751,207.31)
		2012	$82,813.00	$24,308	3.97	$26,903,039.43	($26,820,226.43)
		2013	$82,813.00	$31,943	3.97	$35,353,126.07	($35,270,313.07)
		2014	$82,813.00	$37,524	3.97	$41,529,934.66	($41,447,121.66)
		2015	$82,813.00	$48,302	3.97	$53,458,557.29	($53,375,744.29)
Unicoi County Board of Education, Tennessee*+	51,398.95	2011	$195,408.00	$26,635	2.55	$34,909,781.35	($34,714,373.35)
		2012	$186,278.00	$24,308	2.68	$33,484,072.13	($33,297,794.13)
		2013	$186,278.00	$31,943	2.68	$44,001,222.48	($43,814,944.48)
		2014	$186,278.00	$37,524	2.68	$51,689,004.55	($51,502,726.55)
		2015	$186,278.00	$48,302	2.68	$66,535,611.82	($66,349,333.82)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Pickett County Board of Education, Tennessee+	17,973	2011	$48,225.00	$26,635	1.67	$7,994,471.28	($7,946,246.28)
		2012	$47,644.00	$24,308	1.67	$7,296,024.32	($7,248,380.32)
		2013	$47,644.00	$31,943	1.87	$10,735,885.78	($10,688,241.78)
		2014	$47,644.00	$37,524	1.87	$12,611,632.53	($12,563,988.53)
		2015	$47,644.00	$48,302	1.87	$16,234,065.52	($16,186,421.52)
New Boston Independent School District, Texas*+	13,431.32	2011	$52,711.00	$8,151	.33	$361,279.67	($308,568.67)
		2012	$47,269.00	$9,370	.36	$453,065.29	($405,796.29)
		2013	$47,269.00	$18,517	.36	$895,347.91	($848,078.91)
Hooks Independent School District, Texas*+	929.38	2011	$188,843.00	$8,151	.33	$24,998.74	$163,844.26

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Redwater Independent School District, Texas*+	28,004.42	2011	$290,575.00	$8,151	.33	$753,271.29	($462,696.29)
		2012	$272,287.00	$9,370	.36	$944,645.10	($672,358.10)
		2013	$272,287.00	$18,517	.36	$1,866,808.24	($1,594,521.24)
		2014	$272,287.00	$24,836	.47	$3,268,933.54	($2,996,646.54)
		2015	$272,287.00	$35,343	.51	$5,047,777.10	($4,775,490.10)
Gatesville Independent School District, Texas+	65,441	2011	$121,548.00	$8,151	.44	$2,347,002.20	($2,225,454.20)
		2012	$112,755.00	$9,370	.45	$2,759,319.77	($2,646,564.77)
		2013	$112,755.00	$18,517	.45	$5,452,969.49	($5,340,214.49)
		2014	$112,755.00	$24,836	.45	$7,313,817.04	($7,201,062.04)
		2015	$112,755.00	$35,343	.48	$11,101,830.06	($10,989,075.06)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Princeton Independent School District, Texas*+	13,161	2011	$264,680.00	$8,151	.24	$257,460.75	$7,219.25
		2012	$251,269.00	$9,370	.24	$295,964.57	($44,695.57)
		2013	$251,269.00	$18,517	.24	$584,885.37	($333,616.37)
		2014	$251,269.00	$24,836	.24	$784,479.83	($533,210.83)
		2015	$251,269.00	$35,343	.29	$1,348,932.75	($1,097,663.75)
Liberty-Eylau Independent School District, Texas*+	9,626.10	2011	$104,094.00	$8,151	.33	$258,925.73	($154,831.73)
		2012	$95,066.00	$9,370	.36	$324,707.61	($229,641.61)
		2013	$95,066.00	$18,517	.36	$641,680.71	($546,614.71)
		2014	$95,066.00	$24,836	.47	$1,123,646.95	($1,028,580.95)
		2015	$95,066.00	$35,343	.51	$1,735,097.79	($1,640,031.79)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Pottsboro Independent School District, Texas*+	21,599.10	2011	$492,218.00	$8,151	.49	$862,665.89	($370,447.89)
		2012	$472,318.00	$9,370	.49	$991,679.48	($519,361.48)
		2013	$472,318.00	$18,517	.49	$1,959,757.62	($1,487,439.62)
		2014	$472,318.00	$24,836	.49	$2,628,532.71	($2,156,214.71)
		2015	$472,318.00	$35,343	.54	$4,122,235.75	($3,649,917.75)
Lewisville Independent School District, Texas*+	17,663.82	2011	$2,827,230.00	$8,151	.28	$403,137.83	$2,424,092.17
		2012	$2,454,817.00	$9,370	.28	$463,427.98	$1,991,389.02
		2013	$2,454,817.00	$18,517	.28	$915,826.67	$1,538,990.33
		2014	$2,454,817.00	$24,836	.27	$1,184,486.31	$1,270,330.69
		2015	$2,454,817.00	$35,343	.31	$1,935,306.41	$519,510.59

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Brookeland Independent School District, Texas*+	29,231	2011	$1,372,452.00	$8,151	.40	$953,047.52	$419,404.48
		2012	$1,372,452.00	$9,370	.40	$1,095,577.88	$276,874.12
		2013	$1,372,452.00	$18,517	.43	$2,327,462.84	($955,010.84)
		2014	$1,372,452.00	$24,836	.43	$3,121,718.80	($1,749,266.80)
		2015	$1,372,452.00	$35,343	.57	$5,888,734.03	($4,516,282.03)
Broaddus Independent School District, Texas*+	31,409	2012	$178,655.00	$9,370	.35	$1,030,058.16	($851,403.16)
Etoile Independent School District, Texas+	14,656	2011	$46,210.00	$8,151	.43	$510,493.05	($464,283.05)
		2012	$45,028.00	$9,370	.45	$614,133.23	($569,105.23)
		2013	$45,028.00	$18,517	.50	$1,356,925.76	($1,311,897.76)
		2014	$45,028.00	$24,836	.53	$1,917,202.60	($1,872,174.60)
		2015	$45,028.00	$35,343	.58	$2,985,670.61	($2,940,642.61)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Lake Dallas Independent School District, Texas*+	2,879.56	2011	$356,755.00	$8,151	.28	$65,719.62	$291,035.38
		2012	$353,757.00	$9,370	.28	$75,548.14	$278,208.86
		2013	$353,757.00	$18,517	.29	$154,630.36	$199,126.64
		2014	$353,757.00	$24,836	.27	$193,095.23	$160,661.77
		2015	$353,757.00	$35,343	.30	$305,316.87	$48,440.13
Texline Independent School District, Texas	46,625	2011	$42,235.00	$8,151	.50	$1,900,201.88	($1,857,966.88)
		2012	$40,181.00	$9,370	.45	$1,965,943.13	($1,925,762.13)
		2013	$40,181.00	$18,517	.43	$3,712,427.04	($3,672,246.04)
		2014	$40,181.00	$24,836	.43	$4,979,307.55	($4,939,126.55)
		2015	$40,181.00	$35,343	.47	$7,744,976.66	($7,704,795.66)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Little Elm Independent School District, Texas*+	9,913	2011	$488,926.00	$8,151	.28	$226,242.42	$262,683.58
		2012	$428,599.00	$9,370	.28	$260,077.47	$168,521.53
		2013	$428,599.00	$18,517	.29	$532,321.16	($103,722.16)
		2014	$428,599.00	$24,836	.27	$664,738.02	($236,139.02)
		2015	$428,599.00	$35,343	.30	$1,051,065.48	($622,466.48)
Granger Independent School District, Texas*+	10,766	2011	$38,729.00	$8,151	.49	$429,992.96	($391,263.96)
		2012	$37,747.00	$9,370	.49	$494,299.36	($456,552.36)
		2013	$37,747.00	$18,517	.49	$976,834.71	($939,087.71)
		2014	$37,747.00	$24,836	.49	$1,310,183.44	($1,272,436.44)
		2015	$37,747.00	$35,343	.53	$2,016,664.51	($1,978,917.51)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Wylie Independent School District, Texas*+	3,511	2011	$119,660.00	$8,151	.24	$68,683.59	$50,976.41
		2012	$89,781.00	$9,370	.24	$78,955.37	$10,825.63
		2013	$89,781.00	$18,517	.24	$156,031.65	($66,250.65)
		2014	$89,781.00	$24,836	.24	$209,278.07	($119,497.07)
		2015	$89,781.00	$35,343	.29	$359,858.89	($270,077.89)
Farmersville Independent School District, Texas*+	10,293	2011	$93,515.00	$8,151	.24	$201,355.78	($107,840.78)
		2012	$89,198.00	$9,370	.24	$231,468.98	($142,270.98)
		2013	$89,198.00	$18,517	.24	$457,429.15	($368,231.15)
		2014	$89,198.00	$24,836	.24	$613,528.68	($524,330.68)
		2015	$89,198.00	$35,343	.29	$1,054,977.95	($965,779.95)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Kopperl Independent School District, Texas+	15,849	2011	$35,075.00	$8,151	.47	$607,170.44	($572,095.44)
		2012	$31,345.00	$9,370	.53	$787,077.19	($755,732.19)
		2013	$31,345.00	$18,517	.54	$1,584,770.04	($1,553,425.04)
		2014	$31,345.00	$24,836	.53	$2,086,216.55	($2,054,871.55)
		2015	$31,345.00	$35,343	.59	$3,304,892.12	($3,273,547.12)
Pilot Point Independent School District, Texas*+	21,495	2011	$162,411.00	$8,151	.28	$490,576.09	($328,165.09)
		2012	$150,899.00	$9,370	.28	$563,942.82	($413,043.82)
		2013	$150,899.00	$18,517	.28	$1,114,464.16	($963,565.16)
		2014	$150,899.00	$24,836	.27	$1,441,394.51	($1,290,495.51)
		2015	$150,899.00	$35,343	.31	$2,355,063.13	($2,204,164.13)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Woodford School District, Vermont+	25,270	2011	$124,208.00	$87,214	1.77	$39,008,990.71	($38,884,782.71)
		2012	$117,977.00	$76,658	1.83	$35,449,802.18	($35,331,825.18)
		2013	$177,977.00	$72,868	1.86	$34,249,563.10	($34,131,586.10)
		2014	$117,977.00	$62,867	1.90	$30,184,332.71	($30,066,355.71)
		2015	$117,977.00	$58,661	1.96	$29,054,324.01	($28,936,347.01)
Sunderland Town School District, Vermont*+	18,332	2011	$200,863.00	$87,214	1.77	$28,298,884.75	($28,098,021.75)
		2012	$183,801.00	$76,658	1.83	$25,716,888.54	($25,533,087.54)
		2013	$183,801.00	$72,868	1.86	$24,846,180.87	($24,662,379.87)
		2014	$183,801.00	$62,867	1.90	$21,897,079.04	($21,713,278.04)
		2015	$183,801.00	$58,661	1.96	$21,077,319.66	($20,893,518.66)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
York County School Board, Virginia*+	24,307	2011	$2,276,353.00	$110,031	.66	$17,651,855.21	($15,375,502.21)
		2012	$2,054,795.00	$103,050	.74	$18,535,788.99	($16,480,993.99)
		2013	$2,054,795.00	$113,332	.61	$16,804,041.64	($14,749,246.64)
		2014	$2,054,795.00	$115,350	.64	$17,944,399.68	($15,889,604.68)
		2015	$1,800,000.00	$119,447	.74	$21,490,543.05	($19,690,543.05)
Craig County School Board, Virginia+	35,878.48	2011	$48,342.00	$110,031	.56	$22,107,372.18	($22,059,030.18)
		2012	$45,726.00	$103,050	.54	$19,965,297.77	($19,919,571.77)
		2013	$45,726.00	$113,332	1.03	$41,881,652.92	($41,835,926.92)
		2014	$45,726.00	$115,350	1.03	$42,627,401.48	($42,581,675.48)
		2015	$45,726.00	$119,447	1.05	$45,009,858.13	($44,964,132.13)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Crandon School District, Wisconsin+	9,661.67	2011	$33,081.00	$11,155	4.41	$4,752,918.46	($4,719,837.46)
		2012	$32,007.00	$9,019	4.42	$3,851,526.20	($3,819,519.20)
		2013	$32,007.00	$11,693	4.55	$5,140,312.78	($5,108,305.78)
		2014	$32,007.00	$13,607	4.87	$6,402,410.94	($6,370,403.94)
		2015	$32,007.00	$19,861	4.71	$9,038,039.15	($9,006,32.15)
Laona Junction School District #1, Wisconsin+	8,283	2011	$29,442	$11,155	4.41	$4,074,701.75	($4,045,259.75)
		2012	$28,885	$9,019	4.42	$3,301,933.46	($3,273,048.46)
		2013	$28,885	$11,693	4.55	$4,406,816.91	($4,377,931.91)
		2014	$28,885	$13,607	4.87	$5,488,820.23	($5,459,935.23)
		2015	$28,885	$19,861	4.71	$7,748,358.03	($7,719,473.03)
Sauk Prairie Schools, Wisconsin*+	7,289.10	2011	$125,549.00	$11,155	4.42	$3,593,898.04	($3,468,349.04)
		2012	$125,549.00	$9,019	4.54	$2,984,613.84	($2,859,064.84)
		2013	$125,549.00	$11,693	4.66	$3,971,785.40	($3,846,236.40)

Local Educational Agency	Acreage	Year	Impact Aid Received	Price per Acre	Property Tax Rate (%)	Projected Tax	Difference
Florence County School District, Wisconsin+	13,225.90	2011	$42,234.00	$11,155	6.32	$9,324,206.60	($9,281,972.60)
		2012	$40,838.00	$9,019	6.31	$7,526,845.14	($7,486,007.14)
		2013	$40,838.00	$11,693	6.32	$9,773,908.36	($9,733,070.36)
		2014	$40,838.00	$13,607	6.47	$11,643,723.94	($11,602,885.94)
		2015	$40,838.00	$19,861	6.87	$18,046,088.51	($18,005,250.51)

For most of the qualifying LEAs that received money from the Federal Impact Aid program, under Section 8002 during fiscal years 2011-2015, the amount received was millions of dollars less than the projected property tax amount LEAs would receive if the land were owned by local residents instead of being owned by the federal government. Average per acre costs as well as local property tax rates indicated significant differences in projected property tax amounts as compared to the amount of impact aid received by LEAs.

Of the 218 LEAs receiving money during fiscal years 2011-2015, only 11 LEAs received more money in Federal Impact Aid than they would have received in projected property tax dollars, as calculated by the researcher. Seven of those LEAs were located in the state of Texas where there were consistently low property tax rates and lower average prices per acre than many other states. Center 58 School District 048-080 in Missouri, Lakehurst Borough Board of Education in New Jersey, Lewisville Independent School District and Lake Dallas Independent School District (both in Texas), all received more money through impact aid in each of the five years reviewed than would have been received from property tax money. Glenlake Community School in Michigan, Hooks Independent School District and Princeton Independent School District, both in Texas, only received more money in 2011; however, Hooks only received impact aid dollars in that year, while the others received impact aid in all five years. Mad River Local School District in Ohio received more money from impact aid in years 2011-2013 but would have received more in projected property tax money in 2014 and 2015. Brookland Independent School District, Little Elem Independent School District, and Wylie

Independent School District, all located in Texas, received more money from Federal Impact Aid only during fiscal years 2011 and 2012 but would have received more in projected property tax in the final three years.

As indicated in Table 3, the amount of money received by most LEAs remained consistent throughout many of the fiscal years that were reviewed by the researcher. The only consistent change seen across the fiscal years was a decrease for many LEAs in the amount of impact aid received in fiscal years 2012-2015 as compared to the amount received in fiscal year 2011. This was a result of the adjustment to the Federal Impact Aid Section 8002 law that made a slight change to the way in which impact aid amounts were calculated previous to 2012.

Although the price per acre for developed land fluctuated from year to year and at times saw dramatic increases or decreases from one year to another, the amount of impact aid money received by qualifying LEAs remained very consistent. The impact aid provided by the USDOE fluctuated very little from year to year as well as overall, throughout the five years reviewed by the researcher, for each receiving LEA.

Similarly, many local property tax rates demonstrated fluctuation throughout the fiscal years 2011-2015 as would be expected due to the tendency for property tax rates to change annually. Although this adjustment was seen consistently throughout the property tax rates of local areas, the impact aid amounts remained consistent, with little to no fluctuation from year to year. Given the fluctuation in both price per acre amounts and annual property tax rates, the projected property tax amounts reflected these adjustments and changes each fiscal year for each qualifying property. In comparison, there was little

change in the amount of impact aid received for each of those years, especially in fiscal years 2012-2015.

States such as California, Colorado, New Jersey, New York, and Virginia had dramatically higher per acre prices with the per acre price for developed land over $100,000 each of the five years. For these states, the amount of projected property tax was significantly higher than the amount of impact aid received by the LEA. In some cases, the difference was tens to hundreds of millions of dollars the LEAs would have received in property tax dollars if the land was not owned by the federal government. In these states, in particular, receiving impact aid instead of property tax had an even greater fiscal impact on the LEA as millions of dollars in revenue were being lost.

Similarly, in states such as Colorado, Illinois, Kansas, New Jersey, Pennsylvania, and Wisconsin, where the property tax rates are higher than in many other states, the projected property tax amount was also significantly higher than the amount of impact aid received by the LEA for the federally owned qualifying land. In New Jersey, where both the property tax rate and the price per acre were significantly higher as compared to many other states, the difference between the impact aid received and the projected property tax amount had its greatest significance, with millions of dollars in lost revenue to the LEAs.

Even in areas reviewed by the researcher where the per acre price for developed property decreased in each of the five years, LEAs still showed a deficit when the amount of impact aid received was compared to the project property tax calculated for years 2011-2015. Vermont, as an example, saw a steady decrease in the price per acre for

developed land, with the price having started at $87,214 in 2011 and dropping to $58,661 by 2015. Both qualifying LEAs within this state were projected to have a difference between the projected property tax and impact aid received of, on average, between $24,419,932.84 and $33,491,402.23.

Mad River Local School District in Ohio is an example of how the yearly fluctuation in the cost per acre as well as the fluctuation in property tax rates that occur annually can impact the amount of property tax a LEA is projected to receive. In 2011, Mad River received $158,970 in impact aid for qualifying land. For that same year, the projected property tax was calculated to be $83,339.12. Thus, this LEA received $75,630.88 in additional funds it would not have otherwise received due to a low per acre price of $7,439. During the years 2012-2015, Mad River received $153,045 annually in impact aid for the 659 acres of federally owned land. Throughout those years, the price per acre increased each year, from $7,831 in 2012 to $20,096 by 2015. Due to this continual increase in the per acre price, along with slight variations in the property tax rate during the same time, the projected property tax amount increased from $86,182.50 in 2012 to the 2015 amount of $223,811.16. This also resulted in Mad River's being on the plus side in 2012 by $66,862.50 due to impact aid to having a deficit of $70,766.16 by 2015.

Similarly, Brookland Independent School District in Texas received $1,372,452.00 in Federal Impact Aid money for its property of 29,231 acres in 2011. This was $419,404.48 more than the amount of property tax Brookland was projected to receive in that same year. In 2012, Brookland was still on the plus side by receiving

impact aid over property tax, again taking in $1,372,452.00 in supplemental funds, an increase of $276,874.12 over the project property tax. In 2013, however, after again receiving the same impact aid amount as in the previous two years, the price per acre amount almost doubled from the previous year's amount, putting Brookland in a deficit position of $955,010.84. By 2015, after price per acre prices, for developed land, continued to rise, and property tax rates saw a 1.4% jump from the previous three years, the amount of impact aid money received versus the projected property tax dollars put Brookland at a deficit of $4,516,282.03.

These two examples demonstrate the changes that can occur in property tax amounts annually and throughout a five-year period due to the fluctuation in per acre prices and property tax rates. Impact aid amounts are not only far below the projected property tax amounts. The amounts received for qualifying federally owned land do not reflect annual changes in land prices or the ever changing value of the land that is reflected in the property tax rates. As land prices change and property tax rates fluctuate, property tax amounts change, reflecting these adjustments, yet impact aid amounts received by LEAs remain consistent for years.

Some states did not demonstrate the same amount of fluctuation in price per acre and property tax rates, yet the projected property tax amounts still changed from year to year, while the impact aid amounts received remained the same. Skiatook in Oklahoma is an example of one such LEA. In each of the fiscal years 2011-2015, Skiatook received $44,569.00 in impact aid. When rounded to the nearest hundredth, to remain consistent with all the other rates, the property tax rate for this area was recorded at 1.09% in each

of those same years. In addition, the price per acre did not fluctuate as much in Oklahoma during the five years as was seen in many other states, but the proposed property tax amount changed in each fiscal year, with the amount for 2011 being $511,824.04 and the amount for 2015 rising to $950,751.29. This again demonstrates that the impact aid provided to qualifying LEAs did not reflect the annual changes and fluctuations in property prices and property values.

All of the LEAs receiving impact aid under Section 8002 had federally owned land that was greater than one acre in size; however, some of those LEAs received less in impact aid than was equivalent to the price of one acre of land in that particular state. Yaak Elementary School District in Montana received $19 in fiscal year 2011, $18 in fiscal year 2012, and $16 in fiscal year 2013 for 743.56 acres of qualifying land. The price per acre in each of those years was $67,252, $64,706, and $79,250 respectively. The amounts received by Yaak Elementary School District did not come close to the projected property tax amount based on just the price per acre for developed land in the area at that time.

Based on the researcher's calculations, Lakehurst Borough Board of Education is one LEA that consistently received more money for impact aid than would have been received for property tax money. In each of the fiscal years 2011-2015, Lakehurst received $61,622 in impact aid for 6.60 acres of qualifying federally owned land. Although Lakehurst's location within the state of New Jersey, had one of the highest per acre land prices and highest property tax rates in the United States, the projected property tax amount calculated was less than the amount received for each fiscal year. On

average, Lakehurst received just under $40,000 more in impact aid money than they were projected to receive, based on the projected property tax amounts calculated. Lakehurst is one of the only LEAs to receive more money from impact aid than the projected amount of property tax they would receive for this same land.

A similar example of a LEA that consistently received more money for impact aid than it would from property tax money, as projected by the researcher, was Lewisville Independent School District in Texas. In 2011 under Section 8002, Lewisville received $2,827,230.00 in Federal Impact Aid for its 17,663.82 acres of qualifying federally owned land. During that fiscal year, the projected property tax amount was calculated to be $403,137.83, placing Lewisville ahead by $2,424,092.17. Throughout each of the next four fiscal years, Lewisville received $2,454,817.00 annually in supplemental impact aid dollars. In each of those years, Lewisville came out ahead in receiving impact aid money over property tax dollars in the projected amounts: $463,427.98 in 2012, $915,826.67 in 2013, $1,184,486.31 in 2014, and $1,935,306.41 in 2015. As property values continued to increase, however, and the cost per acre of developed land also increased throughout the five years reviewed, the amount by which Lewisville remained in the green diminished significantly. This indicates a strong probability that, should the price per acre of developed land and the property tax rate continue to rise, Lewisville will begin to see a deficit in the difference of projected funds, in the next two years.

Research Question 3

What inequities, if any, occur across LEAs within the same state for those states that have more than one receiving LEA?

The third research question examined LEAs, within the same state that received Federal Impact Aid money under Section 8002 and compared the amounts received for properties of similar size to determine whether any inequities occurred during fiscal years 2011-2015. To determine if any inequities in amounts received occurred within the same states, the researcher compared and analyzed the data received from the USDOE that included the LEA, the state in which the LEA is located, the size of the qualifying land, and the amount of impact aid received for each of the five years.

Upon close examination and analysis of the LEAs within the same states, there were examples of equity where similar amounts of money were received by LEAs within the same state for properties of similar size during the years in which funds were received. In New Jersey, Sandyston-Walpack Consolidated School District and Kittatinny Regional High School District are examples of equity between receiving LEAs within the same state. Sandyston-Walpack had qualifying property of 18,681.62 acres similar to that of Kittatinny's qualifying land of 18,837 acres. In 2011, Sandyston-Walpack received $360,671.00 in supplemental impact aid while Kittatinny received $373,646.00. Given the size difference of 155.38 acres between the two pieces of qualifying land, the difference of $12,975.00 in the amounts received by each LEA was consistent with the difference expected between two pieces of property. During the fiscal years 2012-2015, Sandyston-Walpack received $352,957.00 annually and Kittatinny

received $360,661.00 during each of the same years. This is a difference of $7,704.00 annually, making the amounts even more comparable given the size difference between the properties.

However, for many of the qualifying LEAs located in the same state that received money, inequities were discovered to varying degrees. The first example of inequity occurring between LEAs within the same state occurred in California between Fallbrook Union High School (FUHS) and Fallbrook Union Elementary School District (FUESD). Both LEAs qualified for Federal Impact Aid due to the same piece of property, 111,512 acres located in Fallbrook. Yet, each LEA received different amounts annually in Federal Impact Aid. During fiscal year 2011, FUHS received $1,204,286.00 and received $1,159,459.00 in each of the next four years. In comparison, FUESD received $2,097,884.00 in 2011 and received $1,905,582.00 annually for years 2012-2015. This difference occurred in spite of consideration given to the factors known to result in fluctuation of amounts of impact aid received. These two LEAs were located in the same city, in the same state, and qualified due to the same piece of federally owned property. Yet, FUHS received between $746,123 and $893,598.00 less annually when compared to the amounts received by FUESD for the same qualifying land. This demonstrated the first such inequity between LEAs within the same state.

Another example of inequities found by the researcher between LEAs within the same state occurred in Missouri between Osceola School District and Wheatland R-II School District. Osceola qualified for impact aid supplemental funding with a piece of qualifying land of 15,342 acres, and Wheatland had federally owned property totaling

15,723.57 acres. During fiscal year 2011, Osceola School District received $41,485.00 in Federal Impact Aid money and Wheatland received $13,420.00. This was a difference of $28,065.00 between the two LEAs, with Osceola receiving the greater amount for property that was 381.57 acres smaller than the qualifying land in Wheatland. Within each of the fiscal years 2012-2015, Osceola continued to receive a greater amount of impact aid money by $26,942.00 annually for the smaller piece of property.

This also occurred in other states, such as Oklahoma where the LEA with the smaller qualifying piece of land received a greater number of impact aid dollars. Canadian 61-I002-000 qualified to receive Federal Impact Aid dollars annually between 2011-2015 due to federally owned property of 15,878 acres. Similarly, Crowder 61-I028-000 received impact aid funds for each of the reviewed years for qualifying land of 16,060 acres. In 2011, Canadian received $125,973.00 in impact aid money, and Crowder received $27,207.00. This was a difference of $98,766.00 with, once again, the LEA with the smaller piece of federally owned land receiving the greater amount of dollars. This continued through fiscal years 2012-2015 in which Canadian received $124,529.00 in impact aid dollars annually, and Crowder received $26,904.00. This resulted in Canadian received $97,625 more in impact aid dollars than Crowder for the smaller piece of federally owned land.

When Canadian and Crowder were compared, based on the number of projected property tax dollars that would be received by each LEA, the picture became very different. As has been stated in responding to Research Question 2, the projected property tax amount was calculated using the annual average price per acre as reported by

each state and the local property tax percentage rate. Using this comparison, Canadian would have received $624,281.68 in property tax money in 2011, and Crowder would have received $631,437.44. Not only do these amounts more accurately represent the difference in land size, with Crowder projected to receive more money given the greater size of the federally owned property, but the difference in the projected amounts is $7,155.76. This demonstrates, in greater detail, the inequity that can occur between LEAs within the same state when LEAs with smaller pieces of qualifying land receive greater amounts of impact aid. The differences are considerably greater than if each LEA received property tax dollars for the same federal land.

Yet another example of inequities across LEAs within the same state occurred in Illinois between Lemont Township High School District #210 and Ina Community Consolidated School District #8. Lemont received $887,901 in Federal Impact Aid during fiscal year 2011 and received $869,439.00 in each of the remaining years 2012-2015 for property of 3,608 acres. Ina received $14,066.00 in impact aid funds annually in fiscal years 2011-2014 and received $13,199.00 in 2015 for property of 3,200 acres. Although this example demonstrates an LEA with a larger piece of federally owned land receiving the greater amount of impact aid funds, the difference in amounts received is considerable for only a difference of 408 acres. During fiscal year 2011, the difference in amounts of impact aid received for 408 acres was $873,835.00. In years 2012-2014, the difference was $855,373.00 and in 2015, the difference in received amounts was $856,240.00. These are vast differences in amounts received given the similar size of the federally owned properties for which each LEA qualified for impact aid.

Overall, of the 218 LEAs receiving Federal Impact Aid, 108 examples were found in which LEAs with property of fewer acres received more money than LEAs with properties of more acreage within the same state. All of the examples are marked in Table 3 with an *. These occurred in California, Colorado, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Missouri, Nebraska, New Jersey, North Dakota, Ohio, Oklahoma, Pennsylvania, South Dakota, Tennessee, Texas, Vermont, Virginia, and Wisconsin.

Research Question 4

What inequities, if any, occur across LEAs in different states?

The fourth research question examined LEAs, across different states that received Federal Impact Aid money under Section 8002 and compared the amounts received, for properties of similar size, to determine whether any inequities occurred during fiscal years 2011-2015. To determine if any inequities in amounts received occurred across different states, the researcher compared and analyzed the data received from the USDOE: the LEA, the state in which the LEA was located, the size of the qualifying land, and the amount of impact aid received for each of the five years.

Similar to the results of the analysis to respond to Research Question 3, a significant number of examples of inequities occurred when the researcher examined and analyzed the amount of Federal Impact Aid money LEAs from different states received when compared to other LEAs with federally owned property of different sizes. When compared across states, inequities between LEAs were consistently found in different areas of the country and were not isolated to one particular region. The pattern of

properties of smaller size receiving greater amounts of impact aid continued when LEAs from different states and the amounts they received were analyzed by the researcher. A total of 177 inequities were found in LEAs across different states. All of the inequities are marked in Table 3 with a + sign. Several examples of these inequities are listed and explained in the following paragraphs.

Blairstown Township School District in New Jersey received $37,802.00 in fiscal year 2011 for federally owned property of 7,501.20 acres. In that same year, Hyde Park Central School District in New York received $354,321.00 for 699 acres of federally owned land. This was a difference of $316,519.00 received by Hyde Park for 6,802.20 fewer acres of federally owned property. In 2012, Blairstown received $34,022.00 and Hyde Park received $348,862.00. In 2015, the only other year in which Blairstown received impact aid, the district was awarded $37,802.00, but Hyde Park again received $348,862.00. These were differences of $314,840.00 and $311,060.00 respectively, again demonstrating inequity in the distribution of Federal Impact Aid between LEAs, this time across different states.

Another example of inequities that were found between receiving LEAs from different states occurred between Walton County School Board in Florida and Lincoln County Board of Education in Georgia. Walton, the only LEA in Florida to receive Federal Impact Aid money under Section 8002 received $203,576.00 in 2011 for 76,289 acres of federally owned land. In comparison, Lincoln received $255,490.00 in impact aid for the same year for 52,750 acres of federally owned land. During each of the next four years, Walton received $201,885 in impact aid money and Lincoln received

$244,295.00. This was a difference of $51,914.00 in fiscal year 2011 and in each of the years 2012-2015 a difference of $42,410.00 for 23,539 fewer acres of qualifying land. Although this difference does not demonstrate the same monetary significance as seen in the previous example, any LEA receiving more impact aid money for a smaller piece of federally owned property demonstrates inequity in the distribution of Federal Impact Aid funds.

Yet another example of inequity occurred between LEAs across different states was found in yet another area of the country between Etoile Independent School District in Texas and Locust Grove 46-I017-000 in Oklahoma. Etoile qualified to receive impact aid money based on the 14,565 acres of federally owned land for which they received $46,210.00 in 2011 and $45,028.00 in 2012-2015 annually. Locust Grove received $12,443.00 in 2011-2015 annually for 14,720 acres of federally owned land. This difference of $33,767 in 2011 and $32,585 in each of the fiscal years 2012-2015 for 155 fewer acres of land again demonstrated the inequities found by the researcher.

Throughout the states that had LEAs qualify to receive Federal Impact Aid money under Section 8002, similar inequities were found to those identified across LEAs within the same state. In different states, throughout the country, LEAs received more impact aid dollars for small pieces of federally owned land. Though differing land prices and property tax rates throughout the country could easily lead to inequities of amounts received by LEAs in different states, inequities were seen within regions of the country where land values were equitable. Just as inequities were found within the same states

between LEAs, inequities across states were found to varying degrees for federally owned properties of all sizes.

Summary

Section 8002 of the Federal Impact Aid program was designed to provide Local Education Agencies (LEAs) with supplemental money when there is qualifying federally owned land within their boundaries. During fiscal years 2011-2015, 218 different LEAs received impact aid across 28 different states. In all but 11 cases, the funds received were significantly less than the projected amounts of property tax these LEAs would have received for the same land were it subject to property tax. In addition, many inequities were found between LEAs, both within the same state and across states, in the amount of impact aid received in comparison to the size of qualifying land.

CHAPTER 5
SUMMARY, DISCUSSION, AND RECOMMENDATIONS

Introduction

In the previous chapter, an analysis of the data collected was reported to respond to each of the four research questions which guided the study. In this chapter, a summary of the study and analysis, a discussion of the findings, the implications for practice, and recommendations for further research are presented by the researcher. The discussion in this chapter provides further understanding of the findings and their potential impact on the receiving Local Educational Agencies (LEAs). In addition, suggestions for further research are provided targeting the impact federally owned land has on the LEAs in which they are located.

Summary of the Study

This study was designed to (a) examine the Federal Impact Aid payments provided to Local Education Agencies through Section 8002 for federally owned land located within the boundaries of the LEA and (b) determine how these payments compared to property tax, as projected by the researcher. In addition, comparisons of LEAs to other receiving LEAs within the same state and across states were examined to determine any inequities in the amount of impact aid received.

The concepts of educational funding from Strayer and Haig (1923) provided the framework for this study, whereby local income and property affluence are factored into the calculating of the funding provided to school districts by state governments. This concept was credited as the founding model for state-aid formulas, contributing to the

importance of the wealth of local property in determining the amount of funding being received by LEAs throughout the country. This provided a direct correlation between this concept in educational funding and the supplemental funding provided to LEAs with federally owned land by the Federal Impact Aid program.

This study included 218 LEAs throughout 28 different states within the United States that received supplemental funding under Section 8002 of the Federal Impact Aid Program, during the years 2011-2015, as indicated by the data provided to the researcher by the USDOE. The research questions to be answered were:

1. Which Local Education Agencies (LEAs) receive Federal Impact Aid for federally owned land from 2011-2015 and in which states are they located?
2. How does funding from Federal Impact Aid and local property tax from land assessment equate?
3. What inequities, if any, occur across LEAs within the same state for those states that have more than one receiving LEA?
4. What inequities, if any, occur across LEAs in different states?

This research was qualitative in nature. All four questions were answered using information obtained from the USDOE which included all LEAs that received impact aid, the states in which they were located, the year in which they received aid, the size of the qualifying federally owned land, and the amount of impact aid received each year. Research Questions 1 and 2 were answered using this information, listing each LEA alphabetically by state and including all of the needed data within chart form. In addition, the researcher collected local per acre land costs and property tax rates and used

them to calculate projected property tax amounts to compare to the amount of supplemental aid received by each LEA.

To answer Research Questions 3 and 4, the amount of funding received by a LEA from Federal Impact Aid was analyzed and compared to the amounts of Federal Impact Aid funding received by other LEAs within the same state as well as across different states. The amounts of funding were analyzed for inequities in amounts received by LEAs and compared to the amounts received by other LEAs, which had qualifying land of similar size, both within the same state and across different states. Examples of inequities for each were reported.

Discussion of the Findings

Research Question 1

Which Local Education Agencies (LEA) receive Federal Impact Aid for federally owned land from 2011-2015 and in which states are they located?

A total of 218 Local Education Agencies received Federal Impact Aid under Section 8002 for qualifying federally owned land. These states were located throughout 28 different states within the United States: Arkansas, California, Colorado, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Kentucky, Michigan, Missouri, Montana, Nebraska, New Jersey, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, South Carolina, South Dakota, Tennessee, Texas, Vermont, Virginia, and Wisconsin.

This information was obtained from the USDOE and provided the foundation on which to conduct the study. Although different states provide different factors to consider which comparing the amount of impact aid received (e.g., differing acreage prices, property tax rates, and state funding formulas), this information was important to compare the amounts received by LEAs and the locations of the LEAs. These data provided the researcher with the information needed to conduct the comparison of LEAs, both within states and across states, for inequities.

Although the issue was not raised in the research question, there were findings discovered through emails received from the USDOE regarding impact aid. Final payments to LEAs for FY 2013 were released on June 16, 2016 and were expected to be in the accounts of the receiving LEAs by June 20. This means that at the time of the present study, the USDOE was three years behind in paying out impact aid to qualifying LEAs. In addition, different payments are made for the same fiscal year to the qualifying LEAs over a period of time. The initial payment is referred to as the foundation payment. The foundation payment is calculated differently for established receiving LEAs as compared to newly applying LEAs. More information regarding this can be seen in the full text of the federal law as well as the attached emails included in Appendix C.

Research Question 2

How does funding from Federal Impact Aid and local property tax from land assessment equate?

As demonstrated in Table 3, for most Local Education Agencies who received Federal Impact Aid from Section 8002, the amount of supplemental fund received from

the USDOE was significantly less than the amount of projected property tax money that would be collected for the same piece of land as calculated by the researcher. Many LEAs received thousands and even millions of dollars less than the projected property tax amount they would receive if federally owned land was subject to property tax.

There were 11 LEAs that received more impact aid money than they would have received in projected property tax money. However, for three of these LEAs, the increased amount in impact aid would have only occurred in one year. For four other LEAs, the impact aid money surpassing the projected property tax amount only occurred for two years of the five years studied.

These results demonstrate the significant lack of equity between the funding received from Federal Impact Aid and the projected property tax amount that would be received by the LEA. The impact aid formula, according to the federal law on which it is based, calculates the supplemental funding based on the price of the land at the time the land was purchased and factors in the assessed value of the rest of the surrounding land at that same time. There were, however, significant gaps in the amount of money received by the LEA and the projected property tax amount, based on current land assessment, that occurred throughout the study. The current land assessment, as well as the current per acre prices, more accurately reflect the current value of the federally owned land and the amount of money the LEA should be receiving to use in the budgets for funding of schools and students.

The difficulty in the application process for applying LEAs could also impede the process qualifying LEAs confront when attempting to obtain impact aid dollars. The

application process is lengthy and available only via an electronic application. In addition, complex information including specifications on the federal land and the school district must be included in the application process.

The results of LEAs receiving significantly less in supplemental aid also is in contrast to the framework of Strayer and Haig's financial theory that called for calculating state-aid funding formulas, in part, by using "one-tenth of the full-market value of real estate in the county" (Webb et al., 1988, p. 116). Using the current market value of real estate as a key part of the funding formula for school districts helps to provide uniformity in who carries the burden of ensuring that all schools have equity in the funding received from the state. This aids in preventing significant differences in the amount of funding between districts, especially within the same state.

Great changes and fluctuations occur each year in the property tax rates as well as the price per acre of developed land, but amounts of impact aid money that remain consistent year after year lack any consideration for the changes in these variables. Property tax rates and land values consistently change annually. Strayer and Haig's funding formula accounted for these annual fluctuations, providing greater or lesser funding accordingly. With the amount of impact aid provided to qualifying LEAs remaining consistent over many years, no consideration is given for these fluctuations and, in turn, school funding suffers, as receiving LEAs must make the same dollar amounts stretch further each year.

Research Question 3

What inequities, if any, occur across LEAs within the same state for those states that have more than one LEA?

Although some equity was seen between LEAs within states where the amount of impact aid received was consistent, significant inequities were seen in many states with more than one receiving LEA. Overall, of the 218 LEAs receiving Federal Impact Aid throughout the fiscal years 2011-2015, 108 examples were found in which LEAs with property of fewer acres received more money than LEAs with properties of more acreage within the same state. These occurred in California, Georgia, Illinois, Indiana, Iowa, Kansas, Michigan, Missouri, Nebraska, New Jersey, Ohio, Oklahoma, Pennsylvania, South Dakota, Tennessee, and Texas.

These examples of inequity within the same state, reinforce Strayer and Haig's (1923) findings of inequities that were occurring within states, between school districts, and led to their model for state-aid formulas. Their formula was created to ensure that all school districts within a state would have the funding to provide the same foundational programs to all students in all schools, no matter the wealth of the surrounding local area. Their formula incorporated the current full-market value of the land located within the area of the school district along with the taxable income from the same area to help ensure that all students received access to the same educational programs regardless of their location. Some of the inequities found could have occurred due to LEAs receiving revenue for their federally owned land which could reduce the amount of impact aid received. Depending on the amount of revenue received, many of the lands are classified

as protected lands, and this reduces the opportunity for revenue to be established through the federally owned land. Given the significant inequities found in the amount of Federal Impact Aid money received by many LEAs within the same state, school districts must struggle with funding, as these LEAs are receiving significantly less money for the same size or larger land sizes. This demonstrates the inequities Strayer and Haig fought to circumvent through the use of their funding formula to provide equalization across LEAs.

Research Question 4

What inequities, if any, occur across LEAs in different states?

Similar to the findings in response to Research Question 3, many inequities were found when comparing and analyzing the amount of impact aid received by LEAs across different states. Specifically, 177 examples of inequities were noted by the researcher when comparing the received amount by LEAs across different states. This was particularly true when comparing LEAs that had federally owned land of similar size. Vast differences were recorded in the amount of impact aid received by qualifying LEAs for land of similar sizes. In addition, the other common type of inequity found was LEAs with smaller land sizes receiving more money than LEAs in different states with larger pieces of federally owned land.

Although a greater number of factors are involved in comparing land worth across states, consideration should be given to land of similar size. As noted previously, fluctuations and variations in land prices and land assessments are not part of the consideration when calculating the amount of impact aid received by LEAs. Though yearly fluctuations in the price per acre land prices and the property tax rates were noted

and recorded, little to no change in the amount of Federal Impact Aid qualifying LEAs received from Section 8002 was seen each year. Differences in tax rates and land prices were seen across states, but there was no factor within the impact aid formula accounting for these cost of living differences across the United States. In addition, as noted earlier, any revenue occurred from the federally owned land by the receiving LEAs is factored into impact aid payments. Many of the qualifying lands are protected, limiting the opportunities for incoming revenue. All of these factors, and lack of consideration thereof, contributed to the vast inequities between LEAs across different states observed throughout this study.

Although Strayer and Haig (1923) created their school funding formula to ensure that all students from various school districts within the state of New York were provided an equal opportunity to educational programs, the concept of equalization can also be applied across states as well. Strayer and Haig's philosophy was founded on the understanding that though costs vary from place to place, all students should have the opportunity to access the same educational foundation, no matter their location. Equalizing funding was how Strayer and Haig saw this happening throughout school districts. With different LEAs receiving vastly different amounts in impact aid, given similar sizes of federally owned land, or receiving more money for less land, the Federal Impact Aid Program Section 8002 is, in fact, contributing to the inequity across school districts which Strayer and Haig worked to overcome through their use of the equalization formula.

Implications for Practice

In an era in which many school districts, across the country are fighting funding cuts by state governments, scrounging for additional funds, and making cuts to annual budgets, money for school budgets is a hot topic for many, especially those within the education field. With school budgets being such a controversial topic, inequity in supplemental funding across LEAs, both within the same state and across different states, has huge implications for many on both sides of the funding fight. The area which has the greatest implication for school districts is the large discrepancy between the amount of supplemental funding received by LEAs in comparison to the projected property tax amount they would receive if federally owned property were subject to property tax.

To demonstrate the implications to school districts in the inequity of the amount of impact aid money received to the projected property tax amount anticipated, five receiving LEAs were compared in several key areas. Each LEA received impact aid money in each of the fiscal years 2011-2015 which were reviewed. These LEAs were selected by the researcher from different states across different areas of the United States, each with a similar sized piece of federally owned property. Those LEAs were Lompoc Unified School District in California, Walton County School Board in Florida, Ewen-Trout Creek School in Michigan, Graham County Schools in North Carolina, and Gatesville Independent School District in Texas.

Lompoc Unified School District had 57,952.38 acres of federally owned land which qualified them to receive impact aid annually. Lompoc received $589,123.67 in 2011, $547,873.50 in 2012, and $523,864.00 in 2013-2015 in Federal Impact Aid.

During that same time, Lompoc had a total annual budget of $83,878,000.00 in 2011, $83,904,00.00 in 2012, $82,029,00.00 in 2013, $79,324,000.00 in 2014, and $78,525,000.00 in 2015. Throughout those same years, the projected property tax amount for that same piece of federally owned land was $132,976,928.44 in 2011, $129,182,183.42 in 2012, $168,946,858.02 in 2013, $211,831,422.19 in 2014, and $239,724,192.44 in 2015. If the impact aid received were more in line with the current property tax assessment, Lompoc USD's total annual budget would have been between $216,854,928.44 and $318,249,192.44. This is between double and triple the amount, annually, that Lompoc would have for its school budget, having a dramatic impact on the programs and services they would be able to offer the students within this LEA.

In Florida, Walton County School Board, the only receiving LEA within the state, received impact aid annually for federally owned land of 76,289 acres. Throughout the years 2011-2015, Walton received between $201,885 and $222,731.50 in each of those years through Section 8002 of the Federal Impact Aid Program. Walton was projected to have received $48,385,687.94 in 2011, $46,238,915.48 in 2012, $111,164,363.77 in 2013, $171,821,900.25 in 2014, and $231,431,683.60 in 2015. During that same time, the total general operating budget of Walton was $100,366,969.00 in 2011, $96,965,697.00 in 2012, $96,856,907.00 in 2013, $94,760,617.00 in 2014, and $99,861,897.00 in 2015. This means that Walton County School Board could have had a budget of between $148,752,656.94 and $331,293,580.60 annually. This is another example of the dramatic difference the projected property tax money would make to the

annual budgets of school districts, many of which also saw a decline in their annual operating budgets during the fiscal years reviewed.

Ewen-Trout Creek School, in Michigan, received impact aid annually, due to a qualifying piece of federal land, made up of 63,654 acres. In each of the fiscal years reviewed, Ewen-Trout received $126,906.00 in Federal Impact Aid, for that piece of federally owned land. During each of the reviewed years of 2011-2015, the total general operating budget for Ewen-Trout was $2,329,497.00 in 2011, $2,240,653.00 in 2012, $2,292,184.00 in 2013, $2,465,196.00 in 2014, and $2,463,801.00 in 2015. For each of those same years, Ewen-Trout could have received between $15,351,116.91 and $95,696787.06 in projected property tax money. For a small school district, with an average budget of just a little over $2 million, an additional $15 million to $95 million would provide a dramatic impact to the budget and to the school district, allowing for many opportunities for this LEA to provide a wealth of different programs and services to the students within the community.

Within the state of North Carolina, Graham County Schools was the only LEA to receive impact aid money throughout the fiscal years 2011-2015. This LEA qualified for supplemental money with 60,237.97 acres of federally owned land and received $404,399.13 in 2011, $405,417.12 in 2012, and $389,786.00 in each of the remaining years. If Graham had received property tax money for that same land, they would have received $15,963,254.81 in 2011, $12,819,796.59 in 2012, $15,880,295.08 in 2013, $17,534,273.12 in 2014, and $25,929566.71 in 2015. During that same time, this LEA averaged an annual operating budget of between $13,097,000.00 and $14,218,000.00.

This would mean that, if Graham had received property tax money instead of impact aid money, its operating budget would have more than doubled in all but one of the years reviewed.

Finally, Gatesville Independent School District in Texas received impact aid money in each of the years 2011-2015 for 65,441 acres of federally owned land within its borders. In 2011, Gatesville received $124,168.09 in Federal Impact Aid dollars but in 2012 they received $124,059.99, and in 2013-2015 they received $112,755.00 annually. In comparison, the projected property tax money that would have been received was $2,347,002.20 in 2011, $2,759,319.77 in 2012, $5,452,969.49 in 2013, $7,313,817.04 in 2014, and $11,101,830.06 in 2015. Throughout that time, this LEA had an operating budget of $23,285,082.00 in 2011, $22,795,477.00 in 2012, $23,264,317.00 in 2013, $23,770,712.00 in 2014, and $24,490,804.00 in 2015. Again, this demonstrates the significant difference that the projected property tax money would make to annual operating budgets of many LEAs throughout the country in comparison to the amount received in impact aid. Though there are different degrees of impact the property tax money would have on annual budgets, at a time when so many school districts are suffering financial hardships and having to cut budgets, millions of dollars for each LEA would make a significant difference in the educational programs and services that they would be able to provide to students.

In order to improve Section 8002 of the Federal Impact Aid Program, significant changes need to be made in how the supplemental money is calculated and allocated. As the federal law is currently written, the amount of impact aid is calculated based on

> an assessed value (determined as of the time or times when so acquired), aggregating 10 per cent or more of the assessed value of all real property in the LEA or all real property in the LEA as assessed in the first year preceding or succeeding acquisition, whichever is greater (Impact Aid Programs, 2008).

This means that the amount each LEA receives annually is calculated based on the value of the land at the time of purchase, and this could be as far back as 1938. The amount paid for the land more than seven decades ago is substantially less than the current value of the same piece of property. LEAs must use tight budgets to pay current prices for goods, services, and people in order to operate a school district. Requiring them to rely, in part, on supplemental funds based on land values from the late 1930s is unrealistic. Current land assessments need to be given consideration in the formula for how much each qualifying LEA should receive in order for the supplemental funds to really support school districts and their current budgets.

Secondly, in order to improve the impact aid received by LEAs for qualifying federally owned land, the formula used to calculate the amount to be received needs to account for the fluctuations in the price per acre for developed land and the property tax rate, as seen annually. As reported in Chapter 4, every state saw annual fluctuations in the price per acre for land used to build single family homes as well as other residential development, and these changes typically increased every year. Additionally, property tax rate fluctuations were reported every year that was reviewed. These two annual changes account for vast differences in the amount of projected property tax amounts which were calculated for each of the years 2011-2015. Great differences could be seen from year to year in many examples of calculated projected property tax both within states and across states. Yet little difference was seen in the annual amount received by

each LEA in impact aid money, and many years LEAs received the exact same amount as the previous year(s). In order for the Federal Impact Aid Program to improve, the annual calculations need to account for the fluctuations in land prices and land assessments for the amounts received to be relevant to current day values.

Finally, for the program to improve, Section 8002 of the Federal Impact Aid Program needs to adjust for the inequities observed in the amount of supplemental money received by LEAs. LEAs, especially within the same state, with the same state average per acre price for developed land and with similar property tax rates, should receive impact aid amounts which are equitable, based on their land size and land assessment. If the other changes to the formula, as previously suggested, do not account for the inequities seen across LEAs, provisions should be made to adjust the calculated amount to be received to ensure that school districts receive equitable amounts of supplemental funds. This will allow all LEAs, no matter their location, to ensure that all students have equitable access to the same educational programs and services.

Recommendations for Further Research

The goal of this study was to examine the Local Educational Agencies, which received Federal Impact Aid money under Section 8002 for federally owned land, comparing the locations of the receiving LEAs, the amount received in impact aid in comparison to the amount of projected property tax amount, and to analyze the amounts for inequities within states and across states. However, as the data were collected and analyzed, other areas of study came to light which were not included in this research. The following are recommendations for further study:

- Investigate LEAs which applied for impact aid but did not receive any supplemental aid during the reviewed years of 2011-2015. The data collected by the researcher revealed federally owned land for which the corresponding LEA did not receive Federal Impact Aid for any of the years reviewed. Information should be collected and analyzed as to why these LEAs with federally owned property do not qualify for impact aid, and the impact this has on the local school district's annual budget should be explored.
- Examine the LEAs that received impact aid dollars at some point during the years 2011-2015 but failed to receive money every year, as was the case with many qualifying LEAs during this time period. Did the LEAs choose not to apply? If so, what was their reasoning behind the choice to not apply? Did the federally owned land within the LEA no longer qualify for Federal Impact Aid under Section 8002: If so, why? This could also have great impact on the financial status of the LEA if the land does not produce any other revenue for the LEA to use in the annual budget.
- Determine if there is federally owned land within LEAs for which a school district does not apply for nor receive impact aid. Given the requirements the federally owned land must meet, including being purchased after 1938 and accounting for 10% or more of the assessed value of the land at the time of acquisition, is there federally owned land which does not meet these conditions and, therefore, receives no impact aid or other revenue to support the LEA (Impact Aid Program, 2008)? Considering that federally owned land cannot be

subjected to property tax, any land owned by the federal government that does not qualify for impact aid creates yet another inequity for those LEAs, as potentially large pieces of land are generating no useable revenue for school districts.

- Examine the qualifications to determine if Ocala National Forest, Canaveral National Seashore and/or National Aeronautics and Space Administration (NASA) in Brevard County, FL qualify to receive impact aid dollars.
- Review all congressional records and examine trends and patterns in language and discussions between members. Analyze the conversations to determine whether there continues to be support for impact aid or if there are indications of impact aid being terminated.
- Determine if any qualifying LEAs have complained about the amount of impact aid dollars received by the USDOE. If complaints have been made to the USDOE, has more money been requested? What, if any, appeals process exists for LEAs to follow in order to attempt to obtain additional funds from USDOE.

Summary

This study was designed to investigate Sectional 8002 of the Federal Impact Aid Program as no other study had been conducted on this federal program to date. This investigation revealed that many Local Educational Agencies (LEAs), receiving supplemental aid for federally owned land were at a significant disadvantage when comparing the amount of impact aid received to the amount of projected property tax that could be collected for the same piece of property. The significant differences between

these two amounts put LEAs with federally owned land at large deficits in the amount of funding that could be available in the school district's annual operating budget. In addition, many inequities were discovered in the amount LEAs received when compared to the amounts received by other LEAs, both within the same state and across different states. LEAs with smaller pieces of federally owned land received at times greater amounts of supplemental dollars than LEAs with federally owned land of greater acreage. This greatly limits, and in some cases, eliminates what Strayer and Haig worked to combat, the opportunity for equalization in educational funding and, therefore, educational access to all students.

APPENDIX A
FEDERAL IMPACT AID LAW

TITLE 34 -- EDUCATION
SUBTITLE B -- REGULATIONS OF THE OFFICES OF THE DEPARTMENT OF EDUCATION
CHAPTER II -- OFFICE OF ELEMENTARY AND SECONDARY EDUCATION, DEPARTMENT OF EDUCATION
PART 222 -- **IMPACT AID PROGRAMS**
SUBPART B -- PAYMENTS FOR FEDERAL PROPERTY UNDER SECTION 8002 OF THE ACT

34 CFR **222.21**

§ **222.21** What requirements must a local educational agency meet concerning Federal acquisition of real property within the local educational agency?

(a) For an LEA with an otherwise approvable application to be eligible to receive financial assistance under section 8002 of the Act, the LEA must meet the requirements in subpart A of this part and § 222.22. In addition, unless otherwise provided by statute as meeting the requirements in section 8002(a)(1)(C), the LEA must document--
(1) That the United States owns or has acquired "eligible Federal property" within the LEA, that has an aggregate assessed value of 10 percent or more of the assessed value of --
(i) All real property in that LEA, based upon the assessed values of the eligible Federal property and of all real property (including that Federal property) on the date or dates of acquisition of the eligible Federal property; or
(ii) All real property in the LEA as assessed in the first year preceding or succeeding acquisition, whichever is greater, only if --
(A) The assessment of all real property in the LEA is not made at the same time or times that the Federal property was so acquired and assessed; and
(B) State law requires an assessment be made of property so acquired; or
(2)(i) That, as demonstrated by written evidence from the United States Forest Service satisfactory to the Secretary, the LEA contains between 20,000 and 60,000 acres of land that has been acquired by the United States Forest Service between 1915 and 1990; and
(ii) That the LEA serves a county chartered by State law in 1875 or 1890.
(b) "Federal property" described in section 8002(d) (certain transferred property) is considered to be owned by the United States for the purpose of paragraph (a) of this section.
(c) If, during any fiscal year, the United States sells, transfers, is otherwise divested of ownership of, or relinquishes an interest in or restriction on, eligible Federal property, the Secretary redetermines the LEA's eligibility for the following fiscal year, based upon the remaining eligible Federal property, in accordance with paragraph (a) of this section. This paragraph does not apply to a transfer of real property by the United States described in section 8002(d).

(d) Except as provided under paragraph (a)(2) of this section, the Secretary's determinations and redeterminations of eligibility under this section are based on the following documents:
(1) For a new section 8002 applicant or newly acquired eligible Federal property, only upon--
(i) Original records as of the time(s) of Federal acquisition of real property, prepared by a legally authorized official, documenting the assessed value of that real property;
(ii) Facsimiles, such as microfilm, or other reproductions of those records; or
(iii) If the documents specified in paragraphs (d)(1)(i) and (ii) are unavailable, other records that the Secretary determines to be appropriate and reliable for establishing eligibility under section 8002(a)(1) of the Act, such as Federal agency records or local historical records.
(2) For a redetermination of an LEA's eligibility under section 8002(a)(1), only upon --
(i) Records described in paragraph (d)(1) of this section; or
(ii) Department records.
(e) The Secretary does not base the determination or redetermination of an LEA's eligibility under this section upon secondary documentation that is in the nature of an opinion, such as estimates, certifications, or appraisals.

APPENDIX B
INSTITUTIONAL REVIEW BOARD COMMUNICATION

University of Central Florida Institutional Review Board
Office of Research & Commercialization
12201 Research Parkway, Suite 501
Orlando, Florida 32826-3246
Telephone: 407-823-2901, 407-882-2012 or 407-882-2276
www.research.ucf.edu/compliance/irb.html

From : **UCF Institutional Review Board #1**
FWA00000351, IRB00001138

To : **Danielle Thomas**

Date : **July 15, 2015**

Dear Researcher:

On 07/15/2015, the IRB determined that the following proposed activity is not human research as defined by DHHS regulations at 45 CFR 46 or FDA regulations at 21 CFR 50/56:

Type of Review:	Not Human Research Determination
Project Title:	A STUDY TO DETERMINE THE DEGREE OF EQUALITY RESULTING FROM SECTION 8002 OF THE FEDERAL IMPACT AID PROGRAM ON QUALIFYING LOCAL EDUCATION AGENCIES
Investigator:	Danielle Thomas
IRB ID:	SBE-15-11436
Funding Agency:	
Grant Title:	
Research ID:	N/A

University of Central Florida IRB review and approval is not required. This determination applies only to the activities described in the IRB submission and does not apply should any changes be made. If changes are to be made and there are questions about whether these activities are research involving human subjects, please contact the IRB office to discuss the proposed changes.

On behalf of Sophia Dziegielewski, Ph.D., L.C.S.W., UCF IRB Chair, this letter is signed by:

Joanne Muratori

Signature applied by Joanne Muratori on 07/15/2015 11:55:13 AM EDT

IRB manager

APPENDIX C
U. S. DEPARTMENT OF EDUCATION COMMUNICATIONS

From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip -- Section 8002 Application Webinar
Date: June 4, 2015 at 11:50 AM
To: dmthomas@knights.ucf.edu

UD

The Impact Aid Program

Having trouble viewing this email? View it as a Web page.

The Impact Aid Program will present a webinar on June 30, repeating on July 23, to help you prepare for submission of your next Impact Aid application. The FY 2017 application will be available in December 2015, and due January 31, 2016. You should start preparing now.

The most important thing is to obtain the appropriate data that is properly certified. These webinars will explain the information you need to obtain and what needs to be certified.

The dates of the webinars are Tuesday, June 30 and Thursday, July 23. Each webinar will begin at 2:00 pm eastern daylight savings time; please remember the difference in your time zone as you mark your schedule.

You must register for each webinar in advance using this link -- https://educate.webex.com/mw0306ld/mywebex/default.do?siteurl=educate&service=0; click on Training Center, and Upcoming to see the available dates, then click Register for your chosen date.

You are subscribed to Impact Aid Program: Section 8002 for U.S. Department of Education.

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From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip – Section 8002 FY 2010 Final Payments Released
Date: September 24, 2015 at 4:53 PM
To: dmthomas@knights.ucf.edu

UD

The Impact Aid Program

Having trouble viewing this email? View it as a Web page.

Final FY 2010 Section 8002 payments for Federal Property have been released in the past two weeks. The vouchers for these final payments were emailed to the contact persons for the recipient LEAs. The vouchers reflect the new 8002 payment formula put in place for fiscal years 2010 and after.

Final Section 8002 payments for fiscal years 2011 and 2012 will be released in the next several weeks.

You are subscribed to Impact Aid Program: Section 8002 for U.S. Department of Education.

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From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip -- FY 2017 Applications Available on G5.gov
Date: December 2, 2015 at 4:58 PM
To: dmthomas@knights.ucf.edu

The Impact Aid Program

Having trouble viewing this email? View it as a Web page.

The FY 2017 Impact Aid electronic applications for both Section 8002 and 8003 are now available at www.G5.gov. You will find a full set of application instructions, user guides, and other documents posted within your e-Application package. If your local educational agency (LEA) receives Impact Aid funds under both sections of the law, you must complete and submit both the 8002 and 8003 applications.

The application deadline is **Monday, February 1, 2016 at 11:59 p.m. Eastern Standard Time. Incomplete applications will be marked late.**

Start your application well before the due date. Do not wait until the last minute to submit your application and email, fax, or upload the signature pages. Each year, some applicants wait too long to begin the process and miss the deadline. These late applicants lose 10 percent of their Impact Aid payment. Don't let this happen to you and your LEA.

A complete application contains all required forms submitted on-line in G5, plus signed copies of the cover page and assurances page. The pages must be signed and dated on or before February 1, 2016, for your application to be complete and timely filed. **There is no grace period to submit the signature pages after the deadline.**

If you complete your application after the deadline, your payment will be reduced by 10 percent of the total payment. If you do not submit a complete application with all required forms and signatures within 60 days of the deadline—April 1, 2016—your application will be ineligible and you will receive no payment for FY 2017.

You must have a G5 username and password to access the FY 2017 applications. If you have not done so already, you should register immediately. To register, start at the main portal www.G5.gov. Click the "Sign Up" link on the left side of your screen and follow the prompts. G5 will prompt you to enter information on your user profile. Your username will be the email address you enter on your profile. The G5 system will then prompt you to create a password.

Enter your LEA's Impact Aid number in your user profile. The six digit Impact Aid number tells G5 to show you an application specifically for your LEA based on the prior year's application. This will save you some time and effort. Your LEA's Impact Aid number is on all Impact Aid payment vouchers, displayed as the first two digits and last four digits of the string of numbers in the top right corner. At the bottom of your user profile, select "Applicant" under Available Types. This will take you to a screen where you can enter the Impact Aid number.

If you do not enter your LEA's Impact Aid number on your user profile, the system will assume that you are a new applicant and will assign you a temporary number that begins with "GIA." If this happens and you cannot locate your Impact Aid Number,

From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip -- Proposed Regulations for Public Comment
Date: December 30, 2015 at 12:11 PM
To: dmthomas@knights.ucf.edu

UD

The Impact Aid Program

Having trouble viewing this email? View it as a Web page.

The U.S. Department of Education published proposed changes to the Impact Aid Program regulations. The notice of proposed regulations is available at the following link:
https://www.federalregister.gov/articles/2015/12/30/2015-32618/impact-aid-programs
These proposed regulations contain provisions on which we seek public comment. Comments are due by **February 16, 2016.**

These proposed regulations would update the current regulations in response to statutory changes and related issues that have arisen in recent years, as many of the regulations for this section have not been updated since 1995; improve clarity and transparency regarding Federal program operations; and improve the LEA's application processes to generate a more accurate data collection, which will facilitate more timely Impact Aid payments. The Department published final technical amendments for this program on June 11, 2015, deleting obsolete provisions and incorporating statutory changes that did not require notice and comment.

These proposed regulations are not directly affected by the recently enacted Every Student Succeeds Act (ESSA). The statutory provisions underlying each regulatory provision in this document were not affected in a relevant manner by the ESSA. We plan to make any conforming references needed, including authority citations, in the final regulations. The Department will be considering in the near future whether further changes to the Impact Aid regulations are needed due to the ESSA.

Tribal Consultation: Before developing these proposed regulations, the Department held two nationally accessible tribal consultation teleconferences on July 15, 2015, and July 28, 2015, pursuant to Executive Order 13175 ("Consultation and Coordination with Indian Tribal Governments"), to solicit tribal input on the Impact Aid program regulations broadly, and specifically on the provisions that affect LEAs that claim students living on Indian lands. The results of that tribal consultation are summarized in the proposed regulations.

Invitation to Comment: You are invited to submit comments regarding any of these proposed regulations. We specifically invite comments on:

1. the ways in which school districts can collect data for counting federally-connected children for Impact Aid purposes, under proposed §222.35;

a. Are there alternative methods for counting federal-connected children besides the parent-pupil survey form or source check collection tools, either in use or that you propose?

b. What types of technical assistance would you like the Department to provide to properly educate and inform LEAs on the two regulatory methods of data collection, or on other methods?

c. Can you propose ways in which online or electronic data collection might be used to facilitate the data collection process? This may include but is not limited to the electronic collection of parent-pupil survey forms and the use of student information systems for Impact Aid data collection.

2. the proposed changes to the Indian policies and procedures (IPPs) in §§222.91 and 222.94-95; and

3. the proposed changes to the state equalization disparity test in §222.162.

From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip -- Opportunity for New Section 8002 Applicants -- Apply by February 1
Date: January 22, 2016 at 1:49 PM
To: dmthomas@knights.ucf.edu

UD

The Impact Aid Program

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You may be aware that the Impact Aid statute changed with the recent passage of ESSA, effective for FY 2017. This includes changes to section 8002, which is new section 7002. Certain districts that were previously excluded from section 8002 eligibility may be eligible for FY 2017 funding under the new law.

If you believe your district may now be eligible for the Section 7002 program and you have (or can obtain) the documentation to support that eligibility, you should submit the FY 2017 application by the February 1 2016 deadline. You must register in G5.gov to find and submit the 8002 application.

We will provide you with technical assistance to demonstrate eligibility once we receive the application. We will send you the required Exhibit A and B forms after you apply, and you will have until September 30, 2016 to provide all supporting documentation.

If you have any questions, please call the Impact Aid Program at (202) 260-3858.

You are subscribed to Impact Aid Program: Section 8002 for U.S. Department of Education.

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From: **U.S. Department of Education** ed.gov@public.govdelivery.com
Subject: Impact Aid Tip – Section 8002 Final 2013 Payments Released
Date: June 16, 2016 at 2:40 PM
To: dmthomas@knights.ucf.edu

UD

The Impact Aid Program

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SHARE

Final payments for FY 2013 have been released and should reach your banks by Monday, June 20. Vouchers are being emailed.

Our final review of FY 2013 grants revealed a few 8002 grantees that did not receive the full FY 2012 final payment due under the statutory formula. We are correcting this. We processed final FY 2012 payment adjustments to recover funds needed to pay all applicants the full amount they are due for 2012. In almost every instance these were very small overpayments and the funds are recovered through offset from the FY 2013 payments. We are mailing the overpayment notices and vouchers through USPS to those school districts receiving reduced final payments, and we are also emailing the vouchers showing the overpayments. No action is required if you receive a notice.

Please contact the Impact Aid Program at 202-260-3858 if you have questions about these final 8002 payments.

You are subscribed to Impact Aid Program: Section 8002 for U.S. Department of Education.

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