

PRE-ELECTION ESTIMATES

Kimball Area Public Schools, ISD 739

July 30, 2026

Estimated Tax Impact of Potential Capital Project Levy

November 2026 Election

Annual Revenue for Fiscal Year 2027-28		\$661,605
Type of Property	Estimated Market Value	Estimated Taxes for Capital Project Levy Only* Taxes Payable in 2027
Residential Homestead and House, Garage and One Acre (HGA)	\$100,000	\$37
	150,000	68
	200,000	100
	250,000	132
	300,000	164
	350,000	196
	400,000	228
	450,000	260
	500,000	291
Commercial- Industrial	750,000	475
	1,000,000	658
	\$100,000	\$88
	250,000	248
	500,000	541
Agricultural Homestead ** (average value per acre of land & buildings)	1,000,000	1,125
	\$5,000	\$1.46
	6,000	1.75
	7,000	2.05
	8,000	2.34
Agricultural Non-Homestead ** (average value per acre of land & buildings)	9,000	2.63
	\$5,000	\$2.92
	6,000	3.51
	7,000	4.09
	8,000	4.68
	9,000	5.26

* The amounts in the table are based on school district taxes for the proposed capital project levy only, and do not include tax levies for other purposes. Tax increases shown above are gross increases, not including the impact of the homeowner's Homestead Credit Refund ("Circuit Breaker") program. Some owners of homestead property may qualify for a refund, based on their income and total property taxes. This would decrease the net tax impact for those property owners.

** Average value per acre is the total estimated market value of all land & buildings divided by total acres. If the property includes a home, then the tax impact on the house, garage, and one acre of land will be calculated in addition to the taxes per acre, on the same basis as a residential home or non-homestead property. If the same property owner owns more than \$3.84 million of agricultural homestead land and buildings, a portion of the property will be taxed at the higher non-homestead rate.