

Federal Impact Aid

Impact Aid is a federal education program that reimburses school districts for the lost revenue and additional costs associated with the presence of nontaxable federal property. Because most public school districts are funded largely through local taxes and fees, and because federal land is exempt from taxation, as are many of the businesses and facilities located on that land, districts containing federal property are at a financial disadvantage in funding their schools. Impact Aid is the federal government paying its taxes — if it did not exist, local taxpayers would be burdened to make up the difference or students would have to go without the resources and opportunities the funding provides.

Impact Aid funding for construction and facilities has totaled \$22.25 million for each of the last five years for all 1,016 impacted school districts. **Divided evenly amongst the districts, the average would be \$21,900 per year.** In 1950 (and in 1950 dollars), the impact aid construction and facilities allocation was \$99 million.

	ND School District with Local Taxing Ability	Federal Impact Aid School District
General Fund Mill Levy:		
Required 60 Mill Property Tax Levy	60	-
General Fund Property Tax Levy	10	-
Tuition Fund Levy	4	-
Safety Fund Levy	5	-
Miscellaneous Fund Levy	12	-
Total General Fund Mills	91	-
Special Reserve Levy	3	-
Capital Projects Levy:		
Building Fund Levy (Up to 20 mills allowable)	20	-
Special Assessments Fund Levy	2	-
Total Capital Projects Levy	22	-
Total Mill Levy	116	-