

Public Abstract

First Name:Angela

Middle Name:Marie

Last Name:Hull

Adviser's First Name:Peggy

Adviser's Last Name:Placier

Co-Adviser's First Name:Brad

Co-Adviser's Last Name:Curs

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Title:BEYOND MONEY:

RELATING LOCAL SCHOOL TAXATION

TO FAMILY AND COMMUNITY RISK

State school finance systems have typically required some local tax effort to determine how to dole out state funds to provide equitable and adequate educational opportunities for K-12 students. As state-level systems have moved away from tax-driven formulas to student needs, local revenue requirements remain. However, no study has examined the potential links between a family, community and economic risk factors that affect a student's educational opportunity and local taxation choices. This study focuses on school district taxation choices before and during the implementation of Missouri's 1993 tax-rate driven formula. The tax-rate formula required a minimum incentive levy of \$2.75 per \$100 of assessed valuation, and this study shows school district voters responded. Previously, some groups had effects on district taxation who subsequently lost the ability to affect local taxation levels under a tax-rate driven formula. These links between community, family and economic risk factors and the state's local revenue requirements are crucially important to the success of achieving equitable and adequate fund distribution and merit further research and policy recommendations.