

ONE HUNDRED EIGHTH LEGISLATURE

FIRST SESSION

LEGISLATIVE RESOLUTION 228

Introduced by Brandt, 32; Dorn, 30; Hughes, 24; Jacobson, 42.

PURPOSE: The purpose of this resolution is to propose an interim study to examine the issues related to Legislative Bill 320 introduced in the One Hundred Eighth Legislature of Nebraska, First Session. The study should include, but need not be limited to:

(1) An evaluation of equalization aid to school districts and the decreased amounts of equalization aid provided to school districts over the past fifteen years and potential methods to restore and raise equalization aid to school districts;

(2) An evaluation of the real property values used to calculate the local effort rate yield within the Tax Equity and Educational Opportunities Support Act formula and the impact on school districts;

(3) An evaluation of the impact of the real property values used within the Tax Equity and Educational Opportunities Support Act formula on the property tax levy within school districts;

(4) An evaluation of the disparity in property tax equity among school districts; and

(5) A recommendation for changes to the Tax Equity and Educational Opportunities Support Act formula to create improved property tax equity across the state as was the original intent of the Tax Equity and Educational Opportunities Support Act.

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE ONE HUNDRED EIGHTH LEGISLATURE OF NEBRASKA, FIRST SESSION:

1. That the Education Committee of the Legislature shall be designated to conduct an interim study to carry out the purposes of this resolution.

2. That the committee shall upon the conclusion of its study make a report of its findings, together with its recommendations, to the Legislative Council

or Legislature.