

LEGISLATURE OF NEBRASKA
ONE HUNDREDTH LEGISLATURE
SECOND SESSION
LEGISLATIVE BILL 1009

Introduced by Avery, 28; Raikes, 25.

Read first time January 16, 2008

Committee: Education

A BILL

1 FOR AN ACT relating to schools; to amend section 79-10,110, Reissue
2 Revised Statutes of Nebraska; to provide for a tax levy
3 for school district safety and security purposes; to
4 harmonize provisions; and to repeal the original section.
5 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 79-10,110, Reissue Revised Statutes of
2 Nebraska, is amended to read:

3 79-10,110 (1) After making a determination that an actual
4 or potential environmental hazard or accessibility barrier exists,
5 that a life safety code violation exists, or that expenditures are
6 needed for indoor air quality, ~~or mold abatement and prevention,~~ or
7 school district safety and security purposes within the school
8 buildings or grounds or school district vehicles under its
9 control, a school board may make and deliver to the county
10 clerk of such county in which any part of the school district is
11 situated, not later than the date provided in section 13-508, an
12 itemized estimate of the amounts necessary to be expended for the
13 abatement of such environmental hazard, for accessibility barrier
14 elimination, or for modifications for life safety code violations,
15 indoor air quality, ~~or mold abatement and prevention,~~ or school
16 district safety and security in such school buildings or grounds or
17 school district vehicles. The board shall conduct a public hearing
18 on the itemized estimate prior to presenting such estimate to the
19 county clerk. Notice of the place and time of such hearing shall,
20 at least five days prior to the date set for hearing, be published
21 in a newspaper of general circulation within the school district.
22 The board shall designate the particular environmental hazard
23 abatement project, accessibility barrier elimination project, or
24 modification for life safety code violations, indoor air quality,
25 ~~or mold abatement and prevention,~~ or school district safety and

1 security purposes for which the tax levy provided for by this
2 section will be expended, the period of years, which shall not
3 exceed ten years, for which the tax will be levied for such
4 project, and the amount of the levy for each year of the period.

5 (2) After a public hearing, a school board may undertake
6 any qualified capital purpose in any qualified zone academy under
7 its control and may levy a tax as provided in this section to
8 repay a qualified zone academy bond issued for such undertaking.
9 The board shall designate the particular qualified capital purpose
10 for which the qualified zone academy bond was issued and for which
11 the tax levy provided for by this section will be expended, the
12 period of years, not exceeding fifteen, for which the tax will be
13 levied for such qualified zone academy bond, and the amount of the
14 levy for each year of the period. The hearing required by this
15 subsection shall be held only after notice of such hearing has been
16 published for three consecutive weeks prior to the hearing in a
17 legal newspaper published or of general circulation in the school
18 district.

19 (3) The board may designate expenditures for more than
20 one project or purpose under subsection (1) of this section
21 or qualified capital purpose under subsection (2) of this
22 section and levy a tax pursuant to this section for each such
23 project or purpose or qualified capital purpose, concurrently or
24 consecutively, as the case may be, if the aggregate levy in each
25 year and the duration of each such levy will not exceed the

1 limitations specified in this section. Each levy for a project,
2 a ~~or~~ qualified capital purpose, or school district safety and
3 security which is authorized by this section may be imposed
4 for such duration as the board specifies, notwithstanding the
5 contemporaneous existence or subsequent imposition of any other
6 levy for another project, another ~~or~~ qualified capital purpose, or
7 other school district safety or security purposes imposed pursuant
8 to this section and notwithstanding the subsequent issuance by the
9 district of bonded indebtedness payable from its general fund levy.

10 (4) The county clerk shall levy such taxes, not to
11 exceed five and one-fifth cents per one hundred dollars of taxable
12 valuation for Class II, III, IV, V, and VI districts, and not to
13 exceed the limits set for Class I districts in section 79-10,124,
14 on the taxable property of the district necessary to (a) cover the
15 environmental hazard abatement or accessibility barrier elimination
16 project costs or costs for modification for life safety code
17 violations, indoor air quality, ~~or~~ mold abatement and prevention,
18 or school district safety and security purposes itemized by the
19 board pursuant to subsection (1) of this section and (b) repay any
20 qualified zone academy bonds pursuant to subsection (2) of this
21 section. Such taxes shall be collected by the county treasurer at
22 the same time and in the same manner as county taxes are collected
23 and when collected shall be paid to the treasurer of the district
24 and used to cover the project costs.

25 (5) If such board operates grades nine through twelve

1 as part of an affiliated school system, it shall designate the
2 fraction of the project or undertaking to be conducted for the
3 benefit of grades nine through twelve. Such fraction shall be
4 raised by a levy placed upon all of the taxable value of all
5 taxable property in the affiliated school system pursuant to
6 subsection (2) of section 79-1075. The balance of the project or
7 undertaking to be conducted for the benefit of grades kindergarten
8 through eight shall be raised by a levy placed upon all of the
9 taxable value of all taxable property in the district which is
10 governed by such board. The combined rate for both levies in the
11 high school district, to be determined by such board, shall not
12 exceed ~~five~~ six and one-fifth cents on each one hundred dollars of
13 taxable value.

14 (6) Each board which submits an itemized estimate shall
15 establish an environmental hazard abatement and accessibility
16 barrier elimination project account, a life safety code
17 modification project account, an indoor air quality project
18 account, ~~or~~ a mold abatement and prevention project account, or a
19 school district safety and security account, and each board which
20 undertakes a qualified capital purpose shall establish a qualified
21 capital purpose undertaking account, within the qualified capital
22 purpose undertaking fund. Taxes collected pursuant to this section
23 shall be credited to the appropriate account to cover ~~the project~~
24 ~~or undertaking~~ such costs. Such estimates may be presented to the
25 county clerk and taxes levied accordingly.

1 (7) For purposes of this section:

2 (a) Abatement includes, but is not limited to, any
3 inspection and testing regarding environmental hazards, any
4 maintenance to reduce, lessen, put an end to, diminish, moderate,
5 decrease, control, dispose of, or eliminate environmental hazards,
6 any removal or encapsulation of environmentally hazardous material
7 or property, any restoration or replacement of material or
8 property, any related architectural and engineering services, and
9 any other action to reduce or eliminate environmental hazards in
10 the school buildings or on the school grounds under the board's
11 control, except that abatement does not include the encapsulation
12 of any material containing more than one percent friable asbestos;

13 (b) Accessibility barrier means anything which impedes
14 entry into, exit from, or use of any building or facility by all
15 people;

16 (c) Accessibility barrier elimination includes, but is
17 not limited to, inspection for and removal of accessibility
18 barriers, maintenance to reduce, lessen, put an end to, diminish,
19 control, dispose of, or eliminate accessibility barriers, related
20 restoration or replacement of facilities or property, any related
21 architectural and engineering services, and any other action to
22 eliminate accessibility barriers in the school buildings or grounds
23 under the board's control;

24 (d) Environmental hazard means any contamination of the
25 air, water, or land surface or subsurface caused by any substance

1 adversely affecting human health or safety if such substance has
2 been declared hazardous by a federal or state statute, rule, or
3 regulation;

4 (e) Modification for indoor air quality includes, but
5 is not limited to, any inspection and testing regarding indoor
6 air quality, any maintenance to reduce, lessen, put an end to,
7 diminish, moderate, decrease, control, dispose of, or eliminate
8 indoor air quality problems, any restoration or replacement of
9 material or related architectural and engineering services, and any
10 other action to reduce or eliminate indoor air quality problems
11 or to enhance air quality conditions in new or existing school
12 buildings or on school grounds under the control of a school board;

13 (f) Modification for life safety code violation includes,
14 but is not limited to, any inspection and testing regarding life
15 safety codes, any maintenance to reduce, lessen, put an end to,
16 diminish, moderate, decrease, control, dispose of, or eliminate
17 life safety hazards, any restoration or replacement of material or
18 property, any related architectural and engineering services, and
19 any other action to reduce or eliminate life safety hazards in new
20 or existing school buildings or on school grounds under the control
21 of a school board;

22 (g) Modification for mold abatement and prevention
23 includes, but is not limited to, any inspection and testing
24 regarding mold abatement and prevention, any maintenance to
25 reduce, lessen, put an end to, diminish, moderate, decrease,

1 control, dispose of, or eliminate mold problems, any restoration or
2 replacement of material or related architectural and engineering
3 services, and any other action to reduce or eliminate mold problems
4 or to enhance air quality conditions in new or existing school
5 buildings or on school grounds under the control of a school board;

6 (h) Qualified capital purpose means (i) rehabilitating or
7 repairing the public school facility in which the qualified zone
8 academy is established or (ii) providing equipment for use at such
9 qualified zone academy;

10 (i) Qualified zone academy has the meaning found in 26
11 U.S.C. 1397E(d)(4), as such section existed on April 6, 2001;

12 (j) Qualified zone academy allocation means the
13 allocation of the qualified zone academy bond limitation by the
14 State Department of Education to the qualified zone academies
15 pursuant to 26 U.S.C. 1397E(e)(2), as such section existed on April
16 6, 2001; and

17 (k) Qualified zone academy bond has the meaning found in
18 26 U.S.C. 1397E(d)(1), as such section existed on May 8, 2001; and

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20 (l) School district safety and security purposes
21 includes, but is not limited to, any safety or security measures
22 implemented or taken to insure the safety and security of students,
23 whether actual or potential, including record keeping, security
24 assessment, expenditures associated with crisis identification
25 and prevention, related architectural and engineering services,

1 restoration or replacement of material or property, or any other
2 action to insure student and staff security in new or existing
3 school buildings, in school district vehicles, and on school
4 grounds under the control of a school board.

5 (8) Accessibility barrier elimination project costs
6 includes, but is not limited to, inspection, maintenance,
7 accounting, emergency services, consultation, or any other action
8 to reduce or eliminate accessibility barriers.

9 (9) For the purpose of paying amounts necessary for
10 the abatement of environmental hazards, accessibility barrier
11 elimination, or modifications for life safety code violations,
12 indoor air quality, ~~or~~ mold abatement and prevention, or school
13 district safety and security purposes, the board may borrow money
14 and issue bonds and other evidences of indebtedness of the
15 district, which bonds and other evidences of indebtedness shall
16 be secured by and payable from an irrevocable pledge by the
17 district of amounts received in respect of the tax levy provided
18 for by this section and any other funds of the district available
19 therefor. Bonds and other evidences of indebtedness issued by a
20 district pursuant to this subsection shall not constitute a general
21 obligation of the district or be payable from any portion of its
22 general fund levy.

23 (10) The total principal amount of bonds for
24 modifications to correct life safety code violations, for indoor
25 air quality problems, ~~or~~ for mold abatement and prevention, or

1 for school district safety and security purposes which may be
2 issued pursuant to this section shall not exceed the total amount
3 specified in the itemized estimate described in subsection (1) of
4 this section.

5 (11) The total principal amount of qualified zone academy
6 bonds which may be issued pursuant to this section for qualified
7 capital purposes with respect to a qualified zone academy shall
8 not exceed the qualified zone academy allocation granted to the
9 board by the department. The total amount that may be financed by
10 qualified zone academy bonds pursuant to this section for qualified
11 purposes with respect to a qualified zone academy shall not exceed
12 seven and one-half million dollars statewide in a single year.
13 In any year that the Nebraska qualified zone academy allocations
14 exceed seven and one-half million dollars for qualified capital
15 purposes to be financed with qualified zone academy bonds issued
16 pursuant to this section, (a) the department shall reduce such
17 allocations proportionally such that the statewide total for such
18 allocations equals seven and one-half million dollars and (b) the
19 difference between the Nebraska allocation and seven and one-half
20 million dollars shall be available to qualified zone academies for
21 requests that will be financed with qualified zone academy bonds
22 issued without the benefit of this section.

23 Nothing in this section directs the State Department of
24 Education to give any preference to allocation requests that will
25 be financed with qualified zone academy bonds issued pursuant to

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1 this section.

2 Sec. 2. Original section 79-10,110, Reissue Revised

3 Statutes of Nebraska, is repealed.