

## LEGISLATIVE BILL 240

Approved by the Governor April 5, 2001

Introduced by Price, 26; Byars, 30; Hudkins, 21; Raikes, 25; Schimek, 27

AN ACT relating to schools; to amend section 79-10,110, Revised Statutes Supplement, 2000; to provide for qualified zone academy undertakings as prescribed; to repeal the original section; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 79-10,110, Revised Statutes Supplement, 2000, is amended to read:

79-10,110. (1) A school board, after making a determination that an actual or potential environmental hazard or accessibility barrier exists within the school buildings or grounds under its control, may make and deliver to the county clerk of such county in which any part of the school district is situated, not later than the date provided in section 13-508, an itemized estimate of the amounts necessary to be expended for the abatement of such environmental hazard or accessibility barrier elimination in its school buildings or grounds. The board shall conduct a public hearing on the itemized estimate prior to presenting such estimate to the county clerk. Notice of the place and time of such hearing shall, at least five days prior to the date set for hearing, be published in a newspaper of general circulation within the school district or be sent by direct mailing to each resident within the district. ~~(2) The board shall designate the particular environmental hazard abatement project or accessibility barrier elimination project for which the tax levy provided for by this section will be expended, the period of years, which shall not exceed ten years, for which the tax will be levied for such project, and the amount of the levy for each year of the period. The board may designate more than one project and levy a tax pursuant to this section for each such project, concurrently or consecutively, as the case may be, if the aggregate levy in each year and the duration of each levy will not exceed the limitations specified in this section. Each levy for a project which is authorized by this section may be imposed for such duration as shall be specified by the board notwithstanding the contemporaneous existence or subsequent imposition of any other levy for another project imposed pursuant to this section and notwithstanding the subsequent issuance by the district of bonded indebtedness payable from its general fund levy.~~

~~(3) (2) After a public hearing, a school board may undertake any qualified purpose in any qualified zone academy under its control and may levy a tax as provided in this section to pay the costs of such undertaking. The board shall designate the particular qualified purpose for which the tax levy provided for by this section will be expended, the period of years, not exceeding fifteen, for which the tax will be levied for such qualified purpose, and the amount of the levy for each year of the period. The hearing required by this subsection shall be held only after notice of such hearing has been published for three consecutive weeks prior to the hearing in a legal newspaper published or of general circulation in the school district.~~

~~(3) The board may designate more than one project under subsection (1) of this section or qualified purpose under subsection (2) of this section and levy a tax pursuant to this section for each such project or qualified purpose, concurrently or consecutively, as the case may be, if the aggregate levy in each year and the duration of each such levy will not exceed the limitations specified in this section. Each levy for a project or qualified purpose which is authorized by this section may be imposed for such duration as the board specifies, notwithstanding the contemporaneous existence or subsequent imposition of any other levy for another project or qualified purpose imposed pursuant to this section and notwithstanding the subsequent issuance by the district of bonded indebtedness payable from its general fund levy.~~

~~(4) The county clerk shall levy such taxes, not to exceed five and one-fifth cents per one hundred dollars of taxable valuation for Class II, III, IV, V, and VI districts, and not to exceed the limits set for Class I districts in section 79-10,124, on the taxable property of the district necessary to (a) cover the environmental hazard abatement or accessibility barrier elimination project costs itemized by the board pursuant to subsection (1) of this section and (b) pay the costs of any qualified purpose for any qualified zone academy undertaken by the board pursuant to subsection (2) of this section. Such taxes shall be collected by the county treasurer at the~~

same time and in the same manner as county taxes are collected and when collected shall be paid to the treasurer of the district and used to cover the project costs.

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

~~(5)~~ (6) Each board which submits an itemized estimate shall establish an environmental hazard abatement and accessibility barrier elimination project fund, and each board which undertakes a qualified purpose shall establish a qualified purpose undertaking fund. Taxes collected pursuant to this section shall be credited to ~~such~~ the appropriate fund to cover the project or undertaking costs. Such estimates may be presented to the county clerk and taxes levied accordingly. ~~The Director of Regulation and Licensure shall, by January 1 of the years 1993, 1995, 1997, and 1999, deliver a report to the Legislature estimating the amount of hazardous materials which remain in the public schools of the state.~~

~~(6)~~ (7) The itemized estimate submitted by a board may include the actual cost of abatement of an environmental hazard when such abatement occurred prior to the delivery of such estimate to the county clerk and was completed after June 28, 1982.

~~(7)~~ (8) For purposes of this section:

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

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

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

(d) Environmental hazard means any contamination of the air, water, or land surface or subsurface caused by any substance adversely affecting human health or safety if such substance has been declared hazardous by a federal or state statute, rule, or regulation;

(e) Qualified purpose has the meaning found in 26 U.S.C. 1397E(d)(5), as such section existed on the effective date of this act;

(f) Qualified zone academy has the meaning found in 26 U.S.C. 1397E(d)(4), as such section existed on the effective date of this act; and

(g) Qualified zone academy allocation means the allocation of the qualified zone academy bond limitation by the State Department of Education to the qualified zone academies pursuant to 26 U.S.C. 1397E(e)(2), as such section existed on the effective date of this act.

~~(8)~~ (9) Accessibility barrier elimination project costs includes, but is not limited to, inspection, maintenance, accounting, emergency services, consultation, or any other action to reduce or eliminate accessibility barriers.

~~(9)~~ (10) For the purpose of (a) paying amounts necessary for the abatement of environmental hazards and accessibility barrier elimination and (b) undertaking one or more qualified purposes in a qualified zone academy, the board may borrow money and issue bonds and other evidences of indebtedness of the district, which bonds and other evidences of indebtedness shall be secured by and payable from an irrevocable pledge by the district of amounts received in respect of the tax levy provided for by this section and any other funds of the district available therefor. Bonds and other evidences of

indebtedness issued by a district pursuant to this subsection shall not constitute a general obligation of the district or be payable from any portion of its general fund levy. The total principal amount of bonds which may be issued pursuant to this section for qualified purposes with respect to a qualified zone academy shall not exceed the qualified zone academy allocation granted to the board by the department. The total amount that may be financed by bonds pursuant to this section for qualified purposes with respect to a qualified zone academy shall not exceed seven and one-half million dollars statewide in a single year. In any year that the statewide qualified zone academy allocations exceed seven and one-half million dollars for qualified purposes to be financed with bonds issued pursuant to this section, the department shall reduce such allocations proportionally such that the statewide total for such allocations equals seven and one-half million dollars. The total of such reductions shall be reallocated to requests from qualified zone academies that will not be financed with bonds issued pursuant to this section.

Sec. 2. Original section 79-10,110, Revised Statutes Supplement, 2000, is repealed.

Sec. 3. Since an emergency exists, this act takes effect when passed and approved according to law.