

79-3402. Terms, defined.

For purposes of the School District Property Tax Limitation Act, unless the context otherwise requires:

(1) Approved bonds means (a) bonds that are issued by a school district after question of issuing such bonds has been approved by the voters of such school district and (b) bonds that are issued by a school district pursuant to section 79-10,110, 79-10,110.01, or 79-10,110.02;

(2) Average daily membership has the same meaning as in section 79-1003;

(3) Base growth percentage means the sum of:

(a) Three percent;

(b) The annual percentage increase in the student enrollment of the school district multiplied by:

(i) One if the school district's student enrollment has grown by an average of at least three percent and by at least one hundred fifty students over the preceding three years;

(ii) Seven-tenths if the school district's student enrollment has grown by an average of at least three percent over the preceding three years; or

(iii) Four-tenths if subdivisions (3)(b)(i) and (3)(b)(ii) of this section do not apply;

(c) The percentage obtained by first dividing the annual increase in the total number of limited English proficiency students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths; and

(d) The percentage obtained by first dividing the annual increase in the total number of poverty students in the school district by the student enrollment of the school district and then multiplying the quotient by fifteen hundredths;

(4) Department means the State Department of Education;

(5) Non-property-tax revenue means revenue of a school district from all state and local sources other than real and personal property taxes. Non-property-tax revenue does not include grants, donations, bonds, all revenue from a school district that has been merged into another school district or dissolved, activity funds, bond funds, cooperative funds, depreciation funds, employee benefit funds, nutrition funds, qualified capital purpose undertaking funds, or student fee funds, insurance proceeds, proceeds from the sale of property including land, buildings, or capital assets in special building funds, or proceeds of financing;

(6) Property tax request means the total amount of property taxes for the general and special building funds requested to be raised for a school district through the levy imposed pursuant to section 77-1601;

(7) Property tax request authority means the amount that may be included in a property tax request for the general or special building funds of the school district as determined pursuant to the School District Property Tax Limitation Act;

(8) School board has the same meaning as in section 79-101;

(9) School district has the same meaning as in section 79-101; and

(10) Student enrollment means the total number of students in the school district according to the fall school district membership report described in subsection (4) of section 79-528.

Source: Laws 2023, LB243, § 2.