

## LEGISLATIVE BILL 39

Approved by the Governor February 18, 1983

Introduced by Lamb, 43; Haberman, 44

AN ACT to amend section 79-1303, Revised Statutes Supplement, 1982, relating to school funds; to change certain provisions relating to the valuation of school lands; and to repeal the original section.

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

Section 1. That section 79-1303, Revised Statutes Supplement, 1982, be amended to read as follows: 79-1303. In making the apportionment under section 79-1302, the Commissioner of Education shall distribute from the school fund for school purposes, to any and all counties in which there are situated school lands which have not been sold and transferred by deed or saline lands owned by the state an amount in lieu of tax money that would be raised if such lands were taxable, to be ascertained as follows: The county superintendents shall certify to the Commissioner of Education the tax levy for school purposes of each school district and the nonresident high school tuition levy of the county wherein such school land or saline land is located, and the last appraised value of such school land which value shall, ~~through June 30, 1984, be one hundred forty-three and~~ ~~after June 30, 1984, be fifty~~ per cent of the appraised value for the purpose of applying the applicable tax levy for each district in determining the distribution to the counties of such amounts. The board of any school district, wherein there is located any leased or undeeded school land or saline land subject to the provisions of this section, may appeal to the Board of Educational Lands and Funds for a reappraisalment of such school land if such school board deems the land not appraised in proportion to the value of adjoining land of the same or similar value. The Board of Educational Lands and Funds shall proceed to investigate the facts involved in such appeal and, if the contention of the school board is correct, make the proper reappraisalment.

Sec. 2. That original section 79-1303, Revised Statutes Supplement, 1982, is repealed.