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current affiliation or Class VI relationship with the individual parcels of property for high school districts, but only for high school districts that receive at least 20 percent of the students from the Class I school district. For territory currently affiliated with a high school district or in a relationship with a Class VI high school district that receive less than 20 percent of the students from a Class I, the territory would be merged into the high school districts...district, rather, which receives the most students from the Class I district. Here the intent is to move the property with the students. The assets and liabilities of the Class I school district would be transferred to the high school district that receives the largest percentage of the students from the Class I school district. In order to determine which method would be used to divide the territory among high school districts and to provide information to the parties involved, membership percentages would be required to be calculated and certified by the Class I school district. In the event of noncompliance, the district would be dissolved and the territory would be merged according to the current affiliation or Class VI relationship with the individual parcels of property, like under the second method. However, the assets and liabilities would be distributed to the high school districts in proportion to the valuation of the attached territory, and the attendance centers would not receive any protection. The territory obligated for existing bonded indebtedness of either Class I or K-12 school districts would not change under any method. There would be two levels of protection. And this is getting to that third main point. There would be two levels of protection for elementary attendance centers in all classes of school districts, beginning June 15, 2005. The first level of protection extends indefinitely and would prohibit school boards from closing an elementary attendance center or changing the grades offered if both the following occur: one, the fall membership for the prior school year included enough resident students to average at least 2.5 students in the grades offered; and two, the attendance center is at least ten miles from another elementary attendance center within the district, or is the only elementary attendance center located in an incorporated city or village. The second level of protection extends to July 1, 2009, and would prohibit school boards from closing an elementary