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23.6 percent. Norfolk itself is responsible for 12 percent of the entire state's picture when it comes to special education. Senator Kruse raised the issue, is this district a responsibility or is this a state responsibility? Now I look at it this way. If special education students were scattered evenly across the state in their individual districts, placing a moderate but not high burden on every district in the state, moderate to low burden, that becomes maybe more of an argument for a district responsibility. But when individual communities, whether it be a Valentine, a Grand Island, Lincoln, Norfolk. Scottsbluff, North Platte, when they become special education hubs, that places an unreasonable burden at times on the property taxpayers and requires state assistance. In addition to that, Rule 19 of the Nebraska Department of Education requires, for instance, a school to be saddled with these expenses. Say you've got a young person that requires the service and they're in the Stanton Community Schools District, they need to go to Axtell for residential care and education. That's a \$50,000 per year cost that Stanton Public Schools assumes. State aid in this area is absolutely necessary. by the formula as it's written, you're going to pay for it, and when I say you're, we're going to pay for it in two years anyway because we're two years in arrears on that. This is absolutely vital, I think, if we're going to send the message to education that we want to partner with education, help these kids that have these special needs from birth to age 21. That's what kinds of kids we're dealing with here. So I strongly support Senator Raikes' amendment. And I appreciate Senator Janssen's focus on what this does for property taxes. Thank you.

SENATOR CUDABACK: Thank you, Senator Flood. Senator Louden, on the Raikes amendment, AM1432.

SENATOR LOUDEN: Thank you, Mr. President and members of the body. I would like to certainly applaud the Appropriations Committee for raising the percentage from what the Governor had at 0 to 3 percent. And I certainly would support Senator Raikes' amendment to go to the 5 percent. I agree with Senator Janssen that this is something that will show up on our property taxes. This is, we find from our school districts in the districts that I represent that special ed is a problem,