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January 20, 2022

Senator Lou Ann Linehan, Chair  
and Members of the Revenue Committee

RE: LB986 (Briese) Adopt the School District Property Tax Limitation Act

Oppose

Dear Senator Linehan and Members of the Revenue Committee:

The League of Women Voters of Nebraska (LWVNE) opposes LB986, which would implement specific rules regarding how a local school district can manage its funds to serve the community it is in. The LWVNE's overall stance on public education funding begins with the state's responsibility to "aid local school districts in providing adequate and equitable school financing while maintaining local control."

As written, LB986 is in direct conflict with the foundational idea of local control. We appreciate that the bill has been written in a way that acknowledges the complex interworking of school budgets and attempts to provide some flexibility to address unforeseen situations and state fund fluctuations that would require adjustment in local taxation. However, it is still a state level requirement that inhibits local management of communities and schools. Additionally, the League opposes "lids" on local government subdivisions budgets.

Although the LWVNE opposes LB986 overall, we do favor the shifting from heavy reliance on local property tax to increase state financial support. We applaud the continued efforts to find a way to ease the burden on Nebraskans both through tax relief and appropriately funded and managed public goods, including schools. With the many school funding bills proposed this year, the LWVNE is hopeful that the Legislature will be able to create an effective, equitable and impactful funding structure that supports all students, families and Nebraskans in our school systems – private, public or homeschool.

Our Nebraska school funding system is complicated; the solution must meet the nuances of that complexity without adding more. LB986 has elements that we think can contribute to that solution. However, on the whole as a stand-alone bill, LB986 will create unnecessary complexity without actually fixing the problem while moving school funding decision-making power farther away from local communities, where it belongs.

We ask that you not move LB986 forward, but instead coordinate a comprehensive and equitable funding plan based on the several other bills proposed this session.

Respectfully,

Rachel M. Gibson, Director of Education Policy, LWVNE