

## Appendix A

### Nebraska School Finance Chronology

- 
- 1785** Land Ordinance Act - The government of the Confederation decided on a plan to assist settlers in obtaining land west of the Appalachian Mountains. The government was to survey the land and divide it into six mile squares known as townships. One section, section number sixteen, was to be set aside for the support of public schools.
- 1787** Northwest Ordinance - marked the beginning of formal federal involvement in education by providing for the survey of lands and the reservation of the sixteenth section of every township for education.
- 1803** United States purchased the Louisiana Territory; Nebraska was to be carved out of this territory.
- 1820** First school established at Fort Atkinson along the Missouri River.
- 1822** Second school established; fee was \$.15 per day from regimental funds. Missionaries settle in Bellevue area and establish schools.
- 1846** Mormons travel through Nebraska on their way west.
- 1847** Mission schools established in Bellevue and other areas.
- 1854** President Pierce signed the Kansas-Nebraska Act establishing the Nebraska Territory; stipulated sections 16 and 36 were to be reserved for the purpose of being applied to schools. There were 2,797,520.67 acres granted for this purpose.
- 1855** The Common Schools Act passed on March 16, 1855. Section 18 established a tax levy on property "to be not less than 3 mills to the dollar."
- 1858** An act to provide for the better regulation of schools in Nebraska passed on November 4. It established a township model of schools. The Territorial School Fund was to provide for a free education to all youth of the territory. The fund was to consist of money produced by the annual levy and assessment of 2 mills. Distribution was in proportion to the number of scholars.
- 1860** Approved territorial commissioner to investigate acts of the county superintendent - misappropriation of school funds.
- 1864** Nebraska State Auditor's report - corruption in school funding.
- 1866** Nebraska Constitution adopted June 2, 1866.

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1867** Report from Territorial Governor that school finance law was disorganized and in disarray.  
March 1, 1967 Nebraska declares statehood.
- 1869** The Permanent School Fund is established; money from the state lands are invested in government securities.
- 1870** Constitutional Convention convened; citizens reject Constitution.
- 1871** Nebraska's first governor, David Butler was impeached on June 1. The charges alleged that Butler had not deposited \$17,000 in School Funds into the state treasury.  
State Treasurer "Honest John Gillespie" was also impeached.
- 1872** City tax for schools - 10 mills; aggregate school tax not to exceed one percent of all taxable property.
- 1873** "Five Percent Funds" were to be credited to the Permanent School Fund. This was money that came back to state from the U.S. government for school lands. The act stated that the governor must deposit this money into the treasury.
- 1875** Another Constitutional Convention was held. The new constitution was modeled after the Illinois constitution. Government was funded through property tax and corporate taxes. The education articles were contained in section five. Liquor licenses and state fine money would be paid into the school fund. This constitution was approved by a vote of the people. School land money was not to be transferred into other accounts. Permanent School Fund investments were to be in U.S. or state securities.
- 1881** State tax mill levy was increased to five mills per one hundred dollars valuation. The state school tax was to be not less than .5 nor more than 1.5 mills per one hundred dollars valuation.
- 1883** Governor Dawes and Commissioner of Public Lands Kendall obtained possession of a large quantity of unsold school lands.
- 1885** Committee was formed to investigate school land practices. The legislature was critical of the Board of Public Lands for letting speculators gain control of much of the land.

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1887** School attendance was required for all persons between eight and fourteen years of age.  
It was reported that great disparity existed between the true value of property and the assessed value of property.  
Saloon money - license fees and fines for drunkenness - raised approximately \$339,500 for the support of schools.
- 1891** HR 480 - requested the appointment of a Deputy to assist the State Superintendent of Public Instruction. There were over 6,000 school districts in the state.
- 1893** HR 34 - Near School Law.  
Report of fraud; \$1,000,000 from the Permanent School Fund had not been invested.
- 1895** SF 356 - provided money for educating children in the poor houses.  
Free attendance at high schools; fee of \$.50 per week per student.
- 1897** SF 208 - exclude school bond taxes in the computation of the aggregate school tax.  
HR 124 - Introduced by Sheldon, this bill stopped the further sale of the school lands. Ninety percent of the school lands had been sold to date.  
Suits filed challenging free attendance at public high schools.  
State Treasurer Bartley jailed for twenty years for mishandling of \$500,000 in School Funds.
- 1901** HR 54 - Free High School attendance bill  
HR 227 - organized the government and maintenance of Rural High Schools. Established a tuition rate for non-residents.  
HR 322 - established proportional distribution of funds that were paid into the county treasury for schools.
- 1902** Governor Savage pardoned former State Treasurer Bartley.
- 1903** Shift in tax levy amounts from mills to dollar amounts.
- 1907** This was the first legislation listed as state aid to schools. The bill was entitled as State Aid to Weak School Districts. The state allocated \$50,000 from the treasury to fund this new law. K-8 schools had to meet a seven month attendance requirement and set the maximum levy allowed by law. If these requirement were met, the state would offer financial aid to the district. The amount could not exceed \$125 in any one year. It was to be used for the teacher's wage.  
The two mill state tax Levy for school purposes was repealed. This had been on the books since the Territorial Legislature.

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1907 (cont'd.)** **King's High School Bill** - this bill provided four years of high school education for all youth of the state even if their parents lived in a district that did not have a high school. A tuition cost of \$.75 per student per week was charged. The county superintendent calculated the cost for each district. The tax fund was known as the Free High School Fund.  
A law established a county system for high schools. The high school was to be free to all residents in the county. Tuition fees would be charged for nonresidents.
- 1909** **Amended the State Aid to Weak Districts bill**; the attendance requirement was reduced from seven to five months. The state appropriation increased by \$25,000 allowing a district to receive up to \$275 in aid.
- 1911** A constitutional amendment was proposed supporting petition initiatives and referenda. This amendment was placed on the ballot in 1912 and passed. As a result, the citizens of the Nebraska were able to propose new legislation or reject legislative action if the initiative or referendum was approved.
- 1913** **Governor Morehead** appointed a special commission to investigate revenue and taxation in Nebraska. The report was shared with the legislature in 1915 and made numerous recommendations to improve taxation.  
A Revision Commission for school law was sanctioned.  
A recommendation from this commission was to adopt the "county unit" school system.
- 1915** **Increased funding** from resident school districts for attendance at rural high schools to \$1.00 per week per student.  
**HR 742** - this bill provided for consolidation of school districts. In 1915 there were over 7,000 school districts. State aid incentives were available to consolidated districts who met the requirements of teaching agriculture and home economics.  
**HR 405** - Apportionment formula altered for dollars from the State School Fund. One fourth was to be divided equally to all districts entitled. The remaining seventy five percent was to be apportioned to counties according to pro rata enumeration of pupils in each county.  
Aggregate tax for cities over 1,500 residents was not to exceed 35 mills. Omaha, the only metropolitan city, had a levy limit of 25 mills.

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1917**     **HR 12 - amended the apportionment of the State School Funds. The county superintendent certified the amount from the state and divided it equally to each district. Fines and fees were calculated and distributed pro rata.**  
**HR 30 - this law allowed School Land Funds to be invested in the Federal Land Bank.**  
**Rural high school tuition was increased to \$1.50 per week. The aggregate school tax for Omaha increased 10 mills to 35 mills; the aggregate school tax for cities over 1,500 increased 10 mills also to 45 mills.**
- 1919**     **The aggregate school tax for cities over 1,500 increased and was not to exceed 100 mills.**
- 1920**     **A Constitutional Convention convened on December 2, 1919. A total of forty-one amendments were proposed and passed during the 1920 election.**
- 1921**     **High school tuition increased to \$3.00 per week.**  
**HR 177 - children of parents who were removed from their legal residence because parents were engaged in public service for the state were eligible to attend school without paying tuition. In school districts with more than ten students, in order to receive state aid, the attendance requirement was increased to nine months.**
- 1923**     **Crude oil pipeline legislation was passed. The company was required to pay tax if pipelines crossed school lands.**
- 1925**     **HR 107 - the Free High Tuition Law noted that the tax was to be based on actual value, not assessed value. Previously the tax was based on one-fifth of the actual value.**
- 1929**     **The new capitol building was opened for use.**  
**HR 103 - attendance law was changed from months to days; state aid funding was contingent on meeting attendance requirements and minimum levy requirements.**  
**The Yetter system was adopted as a legal format for the state.**
- 1931**     **A tuition bill was passed requiring the State of Nebraska to pay tuition fees for children attending school in Nebraska if their parents were serving in the military in Nebraska. The fee was \$1.00 per week for elementary students and \$3.00 per week for high school students.**  
**HR 76 - The entrance age for school attendance was set. If a child was five years old by September 1 of that school year, attendance was possible.**

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1933** High school tuition rates were reduced to \$2.25 per week.
- 1934** A petition initiative established Nebraska's Unicameral form of government.
- 1935** SF 58 - this shifted the duties of the School Lands and Funds to a board and abolished the commissioner's office. This constitutional amendment passed on the ballot in 1936.  
HR 381 - if a district made the maximum financial effort and maintained a normal school term, yet were still unable to meet budget demands, relief was provided by a state appropriation. It was hoped that the federal government would match or increase the state allocation.
- 1937** A new format for legislative bills was adopted. With only one legislative house, bills were identified by LB (Legislative Bill) number.
- 1939** LB 179 - proposed a Constitutional Amendment placing the Superintendent of Public Instruction on the Board of Educational Lands and Funds. This amendment was passed by the voters at a special election on September 21, 1940.  
LB 487 - School district voters could exceed the current tax levy but set a lid levy of 15 mills. This bill also allowed a levy to be established for a recreation fund or the purchase of playground equipment.
- 1941** LB 139 - allowed the sale of School Lands for the development of aviation fields and water conservation projects.  
LB 80 - outlined procedures to transfer real estate from one district to another.
- 1943** LB 414 - school boards could lease land for oil or petroleum products.  
LB 225 - established procedures to dissolve county high schools.  
LB 415 - Board of Educational Lands and Funds could lease lands for oil and gas exploration.  
LB 147 - State Board of Equalization authorized to levy .1 mill to reimburse the Permanent School Fund.
- 1943** LB 180 - allowed the County Superintendent to cancel school land transfers if improperly used.  
LB 236 - increased high school tuition to \$3.00 per week.
- 1945** Nebraska ranked last in state support in funding public education.  
LB 266 - established procedures to dissolve rural high schools.  
LB 322 - provided schools in metropolitan cities with water at no charge.

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1946**    **LB 4 - National School Lunch Act.**  
**CA 2 - this proposed Constitutional Amendment was encouraged by Nebraska's State Superintendent of Public Instruction Taylor. It was a petition initiative supporting a state aid program to assist in funding Nebraska's schools. The voters defeated this initiative by a two to one margin.**
- 1947**    **Free high tuition was raised to \$6.00 per week.**  
**LB 530 - Eliminated levy restrictions for 1948 and 1949 to allow schools to prepare for the influx of students entering in the 1950s.**  
**LB 39 - Nebraska received funding from the U.S. Government for the Taylor Act which allowed federal dollars to be distributed to school districts based on the number of acres of grazing land.**
- 1949**    **LB 490 - established a method for reappraisal of school lands.**  
**LB 27 - Reorganization of School Districts Act. Nebraska had 6,807 school districts in 1948-49. The intent of this bill was to reduce the number of school districts and the disparities.**  
**LB 388 - The Blanket Levy Tax - established a uniform minimum tax on all elementary districts. The tax was determined by the county treasurer based on the previous years expenditures. The tax was not to exceed 4 mills.**  
**LB 136 - Floor Control Act; money was to be paid by the federal government for school lands that were acquired for flood control.**  
**LB 217 - tuition funding for students whose parents resided on tax exempt state-owned air fields established rates of \$3.00 for elementary students and \$6.00 for high school students.**  
**LB 504 - Education Finance Act of 1949. This bill provided federal dollars to schools after June 30, 1953 paid per capita based on ADA. The money was to placed into the Educational Finance Fund.**  
**LB 1 - rewriting of school code and reclassification of school districts. It also required the minimum school years to be thirty-six weeks.**
- 1951**    **LB 120 - a Constitutional Amendment supporting motor vehicle tax proceeds were to be allocated to schools. Constitutional Amendment established the State Department of Education.**  
**LB 67 - removed restrictions on the aggregate school tax levy for general school purposes for Class II districts.**  
**LB 242 - eliminated levy restrictions for Class IV districts.**

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1953**      **LB 96 - Constitutional Amendment approved by the voters in November 1954 allowing the governor to appoint members to the Board of Educational Lands and Funds.**  
**LB 353 - placed federal dollars from the Mineral Leasing Act into the Permanent School Fund.**  
**LB 272 - changed the method for assessing property; property was to be assessed at fifty percent of actual value.**  
**LB 89 - revenue bill restricting the amount of revenue raised by the state tax levy and political subdivisions.**  
**LB 285 - created the State Department of Education and changed the educational leadership position to a Commissioner of Education.**  
**LB 35 - permitted a levy to be assessed to build or purchase "teacherage" to house school employees (teachers).**
- 1954**      **Special Legislative Session called.**  
**LB 4 - Constitutional Amendment proposed to have taxes levied by valuation uniformly and proportionately. The Legislature was to prescribe the standards and methods.**  
**LB 7 - Duis Amendment - prohibited taxation of property by the State of Nebraska. A system of state sales and income taxes would be developed for funding state government.**
- 1955**      **LB 148 - property tax basis changed to "basic" value.**  
**LB 154 - Constitutional Amendment to change tax on grain and seed from an ad valorem tax.**
- 1957**      **LB 185 - dropped high school tuition fees from Class VI schools.**
- 1959**      **LB 682 - Constitutional Amendment proposed to change taxing of livestock.**  
**LB 724 - Constitutional Amendment proposed to exempt grain from taxation while in a warehouse.**  
**LB 582 - Free High tuition increased to \$15.00.**
- 1961**      **LB 603 - a penalty formula was developed if school districts hired unqualified teachers to teach.**
- 1962**      **Under the direction of Commissioner Floyd Miller, the State Board of Education developed policy and belief statements. Reducing the number of school districts and funding schools were addressed in the statements.**  
**The McClelland Tax Study was completed. The purpose of this study was to compare the current property tax system to a system using sales and income.**



**Nebraska School Finance Chronology (Cont'd.)**

---

- 1963**      **LB 106 - school funds were to apportioned on census numbers of students in school between five and eighteen years of age, not the number of children in this category.**
- 1965**      **Seventeen Constitutional Amendments were passed including some that addressed taxation, education and school funding.**  
**LB 172 - established a State Department of Revenue.**  
**LB 79 - provide an income tax law.**  
**LB 317 - Constitutional Amendment allowing operation costs to be deducted from school land funds prior to calculating allocations.**  
**LB 341 - Constitutional Amendment introduced by Warner and Stromer to implement a state general sales tax, income tax or a combination of both.**  
**LB 562 - reallocation of state taxes and eliminated a state property tax.**  
**LB 301 - established Educational Service Units (ESU) and provided them with taxing authority.**  
**LB 452 - Federation of School Districts bill encouraged K-8 districts to work with a parent district.**
- 1967**      **LB 488 - created the School Foundation and Equalization Act.**  
**LB 667 - appropriated \$20 million for the School Foundation and Equalization Act.**  
**LB 470 - established a compact entitled the Education Commission of the States. One goal of this commission was to develop proposal for adequate educational financing.**  
**LB 747 - established procedures for dissolving school districts.**  
**LB 546 - created mandatory dissolution of certain school districts if they were using contracting.**  
**LB 377 - Nebraska Revenue Act - implemented the new state tax system.**  
**LB 554 - allocated procedures for the new sales and income tax system.**
- 1969**      **LB 467 - added \$10 million to regular appropriations for state aid; increased foundation aid levels; lowered qualifying levies and clarified that foundation aid was to be funded first and then equalization aid.**  
**LB 633 - adjusted the state provisions by deleting Federal Impact Aid in the equalization formula.**  
**LB 1377 - prohibited the formation of new school districts unless they were related to a Class VI district.**
- 1971**      **LB 27 - guaranteed foundation aid computed.**  
**LB 527 - citizens were to record school district numbers on state income tax forms. It was hoped that this would provide the state with better information regarding income wealth of school districts.**  
**LB 426 - added an enrollment increase factor to the equalization formula; changed the payment schedule.**

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1972**    **LB 1167 - increased aid to school districts proportionately with increased membership of one-half of one percent or more. Previously, in order to gain additional aid, membership had to increase by five percent.**
- 1973**    **LB 172 - apportioned \$10 million from Revenue Sharing Trust Fund to the School Foundation and Equalization Fund.**
- 1974**    **LB 772 - The Public School Support Act and Trust Fund passed which changed the basis for determining nonresident high school tuition**
- 1975**    **LB 3 - distributed money more rapidly to the school districts by increasing the number of payment periods.**
- 1976**    **LB 756 - cut appropriations and reduced state aid.**
- 1977**    **LB 33 - this bill increased foundation aid appropriations; Kindergarten aid increased from \$17.50 to \$75, Grades 1-6 increased from \$35 to \$150, Grades 7-8 increased from \$42 to \$175, and Grades 9-12 increased from \$49 to \$200 per pupil. Equalization aid increased too. Governor Exxon vetoed the bill but the legislature overrode the veto. It was placed on the ballot as a referendum vote in 1978. It was defeated and thus removed from law.**  
**LB 477 - this was the appropriations bill for state aid; an additional 2.5 million was to be distributed across the state by ADM.**
- 1978**    **LB 757 - reduced state aid appropriation to \$47,500,000.**  
**LB 1 - during a special legislative session, a seven percent tax lid was passed.**
- 1979**    **LB 187 - taxation changed from assessed value to actual value.**  
**LB 285 - Political Subdivision Limit Act stated that schools were under the seven percent lid as well as other political subdivisions.**
- 1980**    **LB 882 - changed the distribution formula on tax exemptions.**  
**LB 486 - changed the rate on per pupil costs regarding ADM as well as the rate for nonresident tuition.**  
**LB 964 - proposed a Constitutional Amendment to incorporate the language "thorough and efficient" into the language of Nebraska's Constitution. This was defeated at the polls.**
- 1981**    **LB 318 - appropriated \$70 million in state aid. This was an effort to reimburse lost revenue from tax changes relating to farm equipment. Governor Thone vetoed the bill but the legislature overrode the veto.**

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1982**    **LB 816 - appropriated and additional \$44,813,000 to the Foundation and Equalization Fund.**  
**LB 1 - during a special session, the legislature voted to reduce the appropriations for the 2nd Session of the 87th Legislature.**
- 1984**    **LB 994 - identified a mission and clarified the state's role in public education. Public support of education was important as was quality education. School attendance changed from days to hours. High school required 1080 hours while elementary schools required 1032. Professional development for teachers would be funded by the state.**  
**LB 1126 - state was unable to appropriate additional dollars to the School Foundation and Equalization Fund.**
- 1985**    **LB 662 - The School Consolidation or Reorganization Bill.**  
**LR 7 - the purpose of this resolution was to study school finance.**
- 1987**    **LB 529 - delayed implementation of LB 944 with regard to professional development.**  
**LB 270 - Employment Expansion and Investment Incentive Act. This bill assisted Nebraska business to expansion.**  
**LB 775 - Employment and Investment Growth Act. This bill encouraged business growth in Nebraska and provided tax cuts to business.**
- 1988**    **LB 1165 - allowed the tax levy to increase in political subdivisions.**  
**LB 1207 - equalize agriculture land values within counties.**  
**LB 940 - Reorganization Bill - established The School Finance Review Commission.**  
**The Syracuse Report was completed and discussed the problems of school finance in Nebraska.**
- 1989**    **LB 89 - Help Education Lead to Prosperity Act - this act provided additional funding for teacher salaries. It established the Educational Excellence Fund.**  
**LB 611 - set a termination date for the School Foundation and Equalization Act.**  
**LB 183 - Enrollment Option bill.**  
**LB 312 - Extended School Finance Review Commission to January 1990.**
- 1990**    **Gould v Orr filed challenging Nebraska's school finance system.**  
**LB 1059 - The Tax Equity and Educational Opportunities Support Aid was passed. The intent of this act was to provide state support for funding schools at 45%, to reduce property tax and to include state income tax dollars as a source of funding schools. Governor Orr vetoed the bill but the Legislature overrode the Governor's veto.**

**Nebraska School Finance Chronology (Cont'd.)**

---

- 1990 (cont'd.)** A petition initiative on LB 1059 was placed on the November ballot in hopes of defeating the law. The citizens voted to keep LB 1059 as law.  
**LB 259** - an affiliation bill that defined the procedures for Class I schools to affiliate with a K-12 district or a Class VI district.  
 A Constitutional Amendment allowed Nebraska to develop a State Lottery.  
 In December, Judge Whithoff dismissed the Gould lawsuit.
- 1991** **LB 849** - State Lottery Act. The Education Innovation Fund was created to encourage an incentive grant program to assist schools in strategic planning and encourage innovative programs and practices.  
**LB 511** - altered the provisions of payment of state aid to districts accepting option students.  
**LB 829** - this was a revenue and tax bill. It delayed the statewide equalization formula in LB 1059 until 1994.
- 1992** **LB 719** - changed provisions relating to equalization aid and the computation of the total formula. It also provided limitations of school district budgets however, a growth formula was present.
- 1993** **LB 839** - provided a common levy for Class VI schools which had Class I schools affiliated with them.  
 In June, attorney Vard Johnson argued Gould's appeal to the Nebraska Supreme Court.  
 In September, the Nebraska Supreme Court dismissed Gould v Orr in a 4-3 decision.
- 1994** Fine tuning to LB 1059 and other tax and revenue bills.
- 1995** Continued fine tuning to LB 1059; budget lids kept local districts from spending too much money.
- 1996** **LB 1114** - placed limits on property tax rates capping them at \$1.10 per \$100 assessed valuation beginning in 1998 and reducing the rate further to \$1.00 in 2001-1002.  
**LB 1205** - encouraged the sale of the education lands.
- 1997** **LB 806** - revamped the formula used to distribute state aid to public schools. School size, sparsity, and need were also calculated in the formula.

**Appendix B**  
**Nebraska Governors, 1854-1997**

**Territorial**

Francis Burt .....	1854 <sup>1</sup>	J. Sterling Morton .....	1858-1859 <sup>2</sup>
Thomas B. Cuming .....	1854-1855 <sup>3</sup>		1861 <sup>4</sup>
	1857-1858 <sup>5</sup>	Samuel W. Black .....	1859-1861 <sup>6</sup>
Mark W. Izard .....	1855-1857 <sup>7</sup>	Algernon S. Paddock .....	1861 <sup>8</sup>
William A. Richardson .....	1858 <sup>9</sup>	Alvin Saunders .....	1861-1867

**State**

David Butler (R) <sup>9</sup> .....	1867-1871 <sup>10</sup>	Keith Neville (D) .....	1917-1919
William H. James (R) .....	1871-1873 <sup>11</sup>	Samuel R. McKelvie (R) .....	1919-1923
Robert W. Furnas (R) .....	1875-1875	Charles W. Bryan (D) .....	1923-1925
Silas Garber (R) .....	1875-1879		1931-1935
Albinus Nance (R) .....	1879-1883	Adam McMullen (R) .....	1925-1929
James W. Dawes (R) .....	1883-1887	Arthur J. Weaver (R) .....	1929-1931
John M. Thayer (R) .....	1887-1891	Robert Leroy Cochran (D) ....	1935-1941
	1891-1892 <sup>12</sup>	Dwight Griswold .....	1941-1947
James E. Boyd (D) .....	1891	Val Peterson (R) .....	1947-1953
	1892-1893 <sup>13</sup>	Robert B. Crosby (R) .....	1953-1955
Lorenzo Crouse (R) .....	1893-1895	Victor Anderson (R) .....	1955-1959
Silas Holcomb (F) .....	1895-1899	Ralph G. Brooks (D) .....	1959-1960 <sup>14</sup>
William A. Poynter (F) .....	1899-1901	Dwight W. Burney (R) .....	1960-1961 <sup>15</sup>
Charles H. Dietrich (R) .....	1901 <sup>16</sup>	Frank B. Morrison (D) .....	1961-1967
Ezra P. Savage (R) .....	1901-1903 <sup>17</sup>	Norbert Tiemann (R) .....	1961-1971
John H. Mickey (R) .....	1903-1907	J. James Exon (D) .....	1971-1979
George L. Sheldon (R) .....	1907-1909	Charles Thone (R) .....	1979-1983
Ashton C. Shallenberger (D) ....	1909-1911	J. Robert Kerrey (D) .....	1983-1987
Chester H. Aldrich (R) .....	1911-1913	Kay A. Orr (R) .....	1987-1991
John H. Morehead (D) .....	1913-1917	E. Benjamin Nelson (D) .....	1991-

1996-97 Nebraska Blue Book, p 393.

<sup>1</sup> Died Oct. 18, 1854.

<sup>2</sup> Acting governor upon resignation of Gov. Richardson.

<sup>3</sup> Acting governor upon the death of Gov. Burt.

<sup>4</sup> Acting governor upon resignation of Gov. Black.

<sup>5</sup> Acting governor upon resignation of Gov. Izard.

<sup>6</sup> Resigned Feb. 24, 1861.

<sup>7</sup> Resigned Oct. 25, 1857.

<sup>8</sup> Acting governor.

<sup>9</sup> Resigned Dec. 5, 1858.

<sup>9</sup> The political affiliation of the governors is indicated as follows: R=Republican; D=Democrat; F=Fusion (composed of Populists and Democrats).

<sup>10</sup> Elected in 1866, but did not take office until after Nebraska became a state. Impeached.

<sup>11</sup> Acting governor until inauguration of Gov. Furnas.

<sup>12</sup> In office 1887 to Jan. 15, 1891; May 5, 1891, to Feb. 8, 1892.

<sup>13</sup> Election contested by Gov. John M. Thayer. Suit delayed final seating of Gov. Boyd. In office Jan. 15, 1891, to May 5, 1891; Feb. 8, 1892-1893.

<sup>14</sup> Died Sept. 9, 1960.

<sup>15</sup> Acting governor from Sept. 9, 1960, to Jan. 5, 1961.

<sup>16</sup> In office from Jan. 3, 1901, to May 1, 1901. Resigned.

<sup>17</sup> Acting governor upon resignation of Gov. Dietric.

## Appendix C

Nebraska Territorial Commissioner  
of Common Schools\*\*

---

**William E. Harvey** ..... 1859-1861
 

---

Nebraska Superintendents of Public Instruction,  
1869-1955\*\*\*

<b>S. Dewitt Beals</b> .....	1869-1871 <sup>1</sup>	<b>E. C. Bishop</b> .....	1909-1911
<b>J. M. McKenzie</b> .....	1871-1877	<b>James W. Crabtree</b> .....	1911 <sup>2</sup>
<b>S. R. Thompson</b> .....	1877-1881	<b>James E. Delzell</b> .....	1911-1915 <sup>3</sup>
<b>W. W. Jones</b> .....	1881-1887	<b>A. O. Thomas</b> .....	1915-1917
<b>George B. Lane</b> .....	1887-1891	<b>W. H. Clemmons</b> .....	1917-1920 <sup>4</sup>
<b>A. K. Goudy</b> .....	1891-1895	<b>John M. Matzen</b> .....	1920-1927 <sup>5</sup>
<b>Henry R. Corbett</b> .....	1895-1897	<b>Charles W. Taylor</b> .....	1927-1943
<b>William R. Jackson</b> .....	1897-1901	<b>Wayne O. Reed</b> .....	1943-1950 <sup>6</sup>
<b>William K. Fowler</b> .....	1901-1905	<b>Otto G. Ruff</b> .....	1950-1951 <sup>7</sup>
<b>Jasper L. McBrien</b> .....	1905-1909	<b>Freeman B. Decker</b> .....	1951-1955

1996-97 Nebraska Blue Book, p 657.

## Nebraska Commissioners of Education

<b>Freeman Decker</b> .....	1955-1962	<b>M. Anne Campbell</b> .....	1975-1982
<b>Stanley L. Hawley</b> .....	1962-1962 <sup>8</sup>	<b>Joe E. Lutjeharms</b> .....	1983-1994
<b>Floyd A. Miller</b> .....	1962- <sup>9</sup> 1968	<b>Douglas Christensen</b> .....	1994-

Nebraska State Department of Education.

\*\* Office abolished by legislative act of Jan. 11, 1861.

\*\*\* Office created in 1869, abolished by constitutional amendment in 1952 and by statute in 1953.

<sup>1</sup> Appointed by Gov. David Butler, Feb. 16, 1869.<sup>2</sup> Resigned. In office January to October 1911.<sup>3</sup> In office October 1911 to January 1915.<sup>4</sup> In office 1917 to January 1920.<sup>5</sup> In office Jan. 15, 1920, to 1927.<sup>6</sup> Resigned.<sup>7</sup> Appointed to fill vacancy until general election.<sup>8</sup> Acting commissioner; state board appointed him after receiving resignation from Commissioner Decker on January 15, 1962.<sup>9</sup> Appointed by the Nebraska state Board of Education on April 2, 1962.

## Appendix D

## Education Committee Chairs of the Nebraska Legislature\*

---

<b>Territorial Government</b>		
<u>Council</u>		<u>House</u>
Samuel E. Rodgers	1855, 1st Session	J. W. Richardson
Alred D. Jones	1856, 2nd Session	Richard Brown
Jacob Safford	1857, 3rd Session	Alfred W. Puett
Robert W. Furnas	1857, 4th Session	Charles McDonald
William H. Taylor	1858, 5th Session	Agustus Roeder
George L. Miller	1859, 6th Session	Milton W. Reynolds
Thomas W. Tipton	1860, 7th Session	Louden Mullen
John McPherson	1861, 8th Session	Merrill H. Clark
John C. Campbell	1864, 9th Session	Frederick Evans
Jason G. Miller	1865, 10th Session	Elias Hicks Clark
<u>Senate</u>		<u>House</u>
Jason G. Miller	1866, 11th Session	M. C. Wilbur

---

## Nebraska State Legislature

<u>Senate</u>		<u>House</u>
Jessie T. Davis	1867	A. B. Fuller
Charles H. Gere	1869	John B. Buray
George P. Tucker	1871	George R. Shook
George R. Shook	1873	Silas Garber
Alexander Bear	1875	F. J. Hendershot
A. M. Bryant	1877	C. H. Fraday
A. L. Wigton	1879	John F. Polk
Charles H. VanWyck	1881	J. H. Case
Josiah Rogerg	1883	W. J. Russell
John T. Spencer	1885	Robert M. Taggart
Charles A. Holmes	1887	Frank Fuller
L. G. Hurd	1889	A. B. McNickle
Herbert P. Shumway	1891	Edward Arnold
Leopold Hahn	1893	A. J. Cornish
Isaac Noyes	1895	Randolph McNitt
J. S. Canaday	1897	William Horner
Isaac Noyes	1899	Hugh A. Myers
E. N. Allen	1901	Monmouth Broderick
George L. Day	1903	F. M. Gregg
William A. Messerv	1905	Henry S. Ferrar
L. Goodrich	1907	J. F. Schubert

**Education Committee Chairs of the Nebraska Legislature\***  
(cont'd.)

---

**Nebraska State Legislature**

<u>Senate</u>		<u>House</u>
James A. Donohoe	1909	Otto Kotouc, Sr.
William A. Selleck	1911	Luther Bonham
Herbert P. Shumway	1913	Thaddeus M. Scott
W. H. Wilson	1915	Thaddeus M. Scott
W. H. Wilson	1917	J. A. Ollis, Jr.
Perry A. C. Reed	1919	Edwin H. Gerhart
Andrew F. Sturn	1921	Frank E. Anderson
Murray F. Rickard	1923	Charles Miner
Charles H. Meacham, Jr.	1925	Charles Miner
Perlee W. Scott	1927	Troy L. Davis
Perlee W. Scott	1929	Victor M. Hovis
Perlee W. Scott	1931	Dan L. Ough
P. R. Peterson	1933	Willmont F. Crozier
F. A. Neeland	1935	W. G. Putney

---

**Nebraska Unicameral**

O. Edwin Schultz	1937
O. Edwin Schultz	1939
Stanley A. Matzke	1941
Stanley A. Matzke	1943
Clifford N. Ogden	1945
Fred A. Seaton	1947
Dwight W. Burney	1949
Glenn Cramer	1951
Richard D. Marvel	1953
Glenn Cramer	1955
Don Thompson	1957
George D. Syas	1959
George D. Syas	1961
Ross H. Rasmussen	1963
Ross H. Rasmussen	1965
Lester Harsh	1967
Lester Harsh	1969
Don Elrod	1971
Jerome Warner	1973
Frank Lewis	1975
Frank Lewis	1977



**Education Committee Chairs of the Nebraska Legislature\***  
(cont'd.)

---

**Nebraska Unicameral**

<b>Gerald D. Koch</b>	<b>1979</b>
<b>Gerald D. Koch</b>	<b>1981</b>
<b>Geno Thomas Vickers</b>	<b>1983</b>
<b>Geno Thomas Vickers</b>	<b>1985</b>
<b>Ron Withem</b>	<b>1987</b>
<b>Ron Withem</b>	<b>1989</b>
<b>Ron Withem</b>	<b>1991</b>
<b>Ron Withem</b>	<b>1993</b>
<b>Ardyce L. Bohkle</b>	<b>1994</b>
<b>Ardyce L. Bohkle</b>	<b>1995</b>
<b>Ardyce L. Bohkle</b>	<b>1997</b>

---

**\*This list was compiled from The Territorial Legislative Council and House Journals, The Nebraska Senate and House Journals, The Nebraska Unicameral Journals, and The Nebraska Legislature Rosters. Given names (first names like Ron) were obtained through cross reference with the Nebraska Blue Book, 1996-97.**

## Appendix E

## Nebraska Treasurers, 1855-1997

Territorial			
Benjamin P. Rankin .....	1855 <sup>1</sup>	Augustus Kountze .....	1861-1867
William W. Wyman.....	1855-1861		
State			
August Kountze .....	1867-1869 <sup>2</sup>	T. W. Bass .....	1931-1933
James Sweet .....	1869-1871		1939 <sup>3</sup>
Henry A. Koenig .....	1871-1875	H. J. Murray.....	1936-1937 <sup>4</sup>
J. C. McBride .....	1875-1879	Walter H. Jensen .....	1937-1939
George M. Bartlett .....	1879-1833	John Havekost .....	1939-1941 <sup>5</sup>
Phelps D. Sturdevant.....	1883-1885	L. B. Johnson .....	1941-1943
Charles H. Willard .....	1885-1889	Carl G. Swanson .....	1943-1945 <sup>6</sup>
John E. Hill .....	1889-1893	Edward Gillette .....	1946-1951 <sup>7</sup>
Joseph S. Bartley .....	1893-1897	Frank B. Heintze .....	1951-1955
John B. Meserve.....	1897-1901	Ralph W. Hill .....	1955-1958 <sup>8</sup>
William Stuefer.....	1901-1903	Bertha I. Hill .....	1958-1959 <sup>9</sup>
Peter Mortensen.....	1903-1907	Richard R. Larsen .....	1959-1961
L. G. Brian .....	1907-1911	Clarence L. E. Swanson .....	1961-1964 <sup>10</sup>
Walter A. George.....	1911-1915	P. Merle Humphries .....	1964-1965 <sup>11</sup>
George E. Hall .....	1915-1919	Fred Sorensen .....	1965-1967
	1933-1936 <sup>12</sup>	Wayne R. Swanson .....	1967-1975
Daniel B. Cropsey .....	1919-1923	Frank Marsh .....	1975-1981 <sup>13</sup>
C. D. Robinson .....	1923-1927	Kay A. Orr .....	1981-1987 <sup>14</sup>
W. M. Stebbins.....	1927-1931	Frank Marsh .....	1987-1991
		Dawn E. Rockey.....	1991-1995
		David Heineman .....	1995-

1996-97 Nebraska Blue Book, p 407.

<sup>1</sup> Appointed by governor to serve until 1855 general election.

<sup>2</sup> Term of office began Feb. 21, 1867.

<sup>3</sup> Died Aug. 21, 1939.

<sup>4</sup> In office Dec. 21, 1936, to Jan. 7, 1937.

<sup>5</sup> In office Aug. 26, 1939, to 1941.

<sup>6</sup> In office 1943 to Dec. 31, 1945.

<sup>7</sup> Appointed to fill vacancy Jan. 1, 1946. Elected in November 1946 for full term.

<sup>8</sup> Died July 13, 1958.

<sup>9</sup> Appointed to fill vacancy July 1958.

<sup>10</sup> Died April 5, 1964.

<sup>11</sup> Appointed to fill vacancy April 10, 1964.

<sup>12</sup> In office 1933 to Dec. 21, 1936.

<sup>13</sup> Resigned.

<sup>14</sup> Appointed June 15, 1981, to complete term of Frank Marsh, who resigned; then elected Nov. 2, 1982.

**Appendix F**  
**Nebraska Auditors, 1855-1997**

---

**Territorial**

<b>Charles B. Smith</b> ..... 1855-1858	<b>Robert C. Jordan</b> ..... 1858-1861
<b>Samuel L. Campbell</b> ..... <sup>1</sup>	<b>William E. Harvey</b> ..... 1861-1865
<b>William E. Moore</b> ..... 1858	<b>John Gillespie</b> ..... 1865-1867

---

**State**

<b>John Gillespie</b> ..... 1867-1873 <sup>2</sup>	<b>W. B. Howard</b> ..... 1913-1915
<b>Jefferson B. Weston</b> ..... 1873-1879	<b>William H. Smith</b> ..... 1915-1919
<b>F. W. Liedtke</b> ..... 1879-1880 <sup>3</sup>	<b>George W. Marsh</b> ..... 1919-1927
<b>John Wallich</b> ..... 1880-1885 <sup>4</sup>	1931-1933
<b>H. A. Babcock</b> ..... 1885-1889	<b>L. B. Johnson</b> ..... 1927-1931
<b>Thomas H. Benton</b> ..... 1889-1893	<b>W. B. Price</b> ..... 1933-1935 <sup>5</sup>
<b>Eugene Moore</b> ..... 1893-1897	<b>Fred C. Ayres</b> ..... 1935-1937 <sup>6</sup>
<b>John F. Cornell</b> ..... 1897-1901	<b>William H. Price</b> ..... 1937-1939
<b>Charles Weston</b> ..... 1901-1905	<b>Ray C. Johnson</b> ..... 1939-1971
<b>Edward N. Searle Jr.</b> ..... 1905-1909	<b>Ray A. C. Johnson</b> ..... 1971-1991
<b>Silas R. Barton</b> ..... 1909-1913	<b>John Breslow</b> ..... 1991-

---

1996-97 Nebraska Blue Book, p 409.

---

<sup>1</sup> Appointed, but did not qualify.

<sup>2</sup> Term of office began Feb. 21, 1867.

<sup>3</sup> In office from 1879 to Nov. 11, 1880.

<sup>4</sup> In office from Nov. 12, 1880, to 1885.

<sup>5</sup> In office from 1933 to Aug. 19, 1935.

<sup>6</sup> In office from Aug. 20, 1935, to 1937.

## Appendix G

## Total State and Local Tax Levies in Nebraska, 1867-1994\*

Year	Total Assessed Valuation <sup>1</sup>	Total State Levy in Mills	Total Amount of State Levy	Total Amount of County Levy	Total Amount of City and Village Levy	Total Amount of Township Levy	Total Amount of School Levy	Total Amount of Special Levies <sup>6</sup>	Grand Total All Property Tax Levies
1867....	20,069,222	5.99	100,576	-	-	-	-	-	-
1877....	71,311,578	6.18	440,424	-	-	-	-	-	-
1887....	160,506,266	8.13	1,305,659	-	-	-	-	-	-
1897....	165,193,736	7.15	1,181,919	-	-	-	-	-	-
1907....	329,413,349	7.00	2,305,893	-	-	-	-	-	-
1917....	528,891,424	8.48	4,484,999	-	-	-	-	-	-
1920....	762,284,909	10.39	7,932,575	-	-	-	-	-	51,600,457.36
1921....	3,212,737,091	3.30	10,930,607	-	-	-	-	-	59,365,699.26
1925....	3,176,773,795	2.35	7,482,542	-	-	-	-	-	55,967,004.92
1926....	3,177,159,318	1.80	5,718,886	-	-	-	-	-	54,970,346.96
1927....	3,141,146,610	3.75	11,779,299	-	-	-	-	-	66,028,255.91
1928....	3,125,855,462	2.06	6,439,262	-	-	-	-	-	58,273,807.24
1929....	3,167,489,383	2.40	7,645,798	-	-	-	-	-	59,442,398.97
1930....	3,102,050,571	2.34	7,258,798	-	-	-	-	-	58,485,076.39
1931....	3,045,793,706	2.04	6,213,419	-	-	-	-	-	56,424,184.07
1932....	2,521,000,981	2.37	5,974,772	-	-	-	-	-	49,588,994.64
1933....	2,073,283,250	2.39	4,955,147	-	-	-	-	-	42,906,527.94
1934....	2,059,678,928	2.10	4,424,207	-	-	-	-	-	42,068,482.03
1935....	2,030,243,533	2.15	4,467,760	-	-	-	-	-	43,878,947.41
1936....	2,060,835,168	1.76	3,732,183	-	-	-	-	-	44,113,357.43
1937....	2,058,224,967	2.64	3,536,161	-	-	-	-	-	47,024,422.95
1938....	2,033,302,482	2.68	6,213,375 <sup>2</sup>	-	-	-	-	-	47,183,558.77
1939....	2,047,519,591	2.61	6,111,012 <sup>2</sup>	-	-	-	-	-	46,819,088.50

## Total State and Local Tax Levies in Nebraska, 1867-1994 (Cont'd.)

Year	Total Assessed Valuation <sup>1</sup>	Total State Levy in Mills	Total Amount of State Levy	Total Amount of County Levy	Total Amount of City and Village Levy	Total Amount of Township Levy	Total Amount of School Levy	Total Amount of Special Levies <sup>16</sup>	Grand Total All Property Tax Levies
1940....	1,922,271,788	2.57	5,751,790.31 <sup>1</sup>	8,522,835.62	9,363,959.00	827,583.52	19,089,644.91	2,157,241.36	45,713,054.72
1941....	1,949,775,725	2.71	6,114,720.49 <sup>2</sup>	8,544,696.34	9,528,105.72	868,795.63	19,249,031.84	1,965,941.85	46,271,291.87
1942....	2,042,442,436	2.39	5,892,250.53 <sup>3</sup>	8,437,615.85	9,923,106.54	911,358.28	20,321,586.08	1,931,019.45	47,416,936.73
1943....	2,123,882,890	2.48	6,434,989.90 <sup>4</sup>	7,346,061.49	9,731,625.33	902,633.21	22,596,098.56	2,780,305.76	49,791,714.25
1944....	2,115,063,748	2.54 <sup>3</sup>	6,646,877.64 <sup>4</sup>	7,089,268.72	9,635,450.57	918,210.88	24,661,371.55	2,862,832.43	51,814,011.79
1945....	2,153,798,946	2.84 <sup>4</sup>	7,541,696.98 <sup>5</sup>	8,344,525.21	10,360,226.65	1,119,521.03	27,193,352.52	2,951,922.42	57,511,244.81
1946....	2,160,972,214	3.30 <sup>4</sup>	8,970,146.90 <sup>5</sup>	8,895,475.72	11,392,713.44	1,299,012.87	29,212,466.96	3,473,962.23	63,243,778.23
1947....	2,315,369,866	5.99 <sup>5</sup>	16,226,395.97 <sup>6</sup>	10,021,306.17	12,190,072.88	1,528,623.29	37,887,372.40	3,202,980.14	81,396,348.29 <sup>9</sup>
1948....	2,499,222,769	5.26 <sup>6</sup>	16,590,938.10 <sup>7</sup>	11,128,634.02	14,026,147.84	1,829,223.68	43,285,645.46	3,163,184.71	90,287,562.48 <sup>9</sup>
1949....	2,640,565,444	5.86	19,118,120.38 <sup>7</sup>	12,798,837.04	15,451,581.85	2,081,642.24	45,907,269.75	3,005,280.95	98,664,524.15 <sup>9</sup>
1950....	2,719,489,576	5.76	19,519,763.70 <sup>8</sup>	12,835,629.71	16,199,324.47	2,182,106.43	53,225,772.76	3,218,657.15	107,576,591.44 <sup>9</sup>
1951....	3,014,247,550	6.59	24,171,039.33 <sup>8</sup>	14,358,334.06	18,371,648.03	2,296,761.73	58,265,008.79	2,621,993.26	120,653,280.82 <sup>9</sup>
1952....	3,104,475,679	6.98	27,025,733.01 <sup>8</sup>	14,424,701.63	20,346,311.25	2,467,706.17	55,240,372.79	2,683,738.43	122,746,134.67 <sup>9</sup>
1953....	3,383,619,610	5.75	24,830,943.41 <sup>8</sup>	14,194,973.78	21,824,327.76	2,480,913.40	57,896,786.43	2,621,022.59	124,347,195.93 <sup>9</sup>
1954....	3,043,753,089	6.69	20,820,539.57 <sup>8</sup>	19,138,043.41	21,692,901.55	2,351,358.95	60,463,284.26	2,902,266.64	128,041,382.23 <sup>9</sup>
1955....	3,059,667,317	8.18	25,468,398.01 <sup>8</sup>	21,939,063.84	22,761,837.33	2,171,542.77	66,811,906.76	2,856,726.27	142,627,677.96 <sup>9</sup>
1956....	2,958,572,814	8.09	24,388,599.86	22,741,831.79	23,187,048.99	1,974,012.50	70,246,466.64	3,094,990.67	146,212,379.98 <sup>9</sup>
1957....	2,968,251,035	8.23	24,949,837.30	24,081,108.68	23,784,781.65	1,891,013.32	75,396,263.55	2,795,780.66	153,524,482.99 <sup>9</sup>
1958....	3,026,479,555	7.97	24,598,189.28	25,162,038.00	25,072,450.95	2,010,803.07	81,258,148.92	2,789,387.21	161,513,035.51 <sup>9</sup>
1959....	3,175,363,640	8.45	27,742,734.00 <sup>10</sup>	27,010,154.00 <sup>10</sup>	26,916,580.00 <sup>10</sup>	2,108,651.00	89,390,547.00 <sup>10</sup>	1,823,095.00	175,700,835.00 <sup>9</sup>
1960....	3,212,814,395	8.43	27,084,022.00 <sup>10</sup>	29,209,653.04	29,078,360.40	2,379,647.37	97,361,961.77	1,797,134.61	189,000,049.35
1961....	3,278,007,212	8.41	27,568,040.00	30,288,018.92	31,089,977.95	2,416,916.27	102,502,803.84	2,283,652.45	198,260,199.20
1962....	3,367,213,876	8.43	28,385,612.00	33,298,733.90	33,450,894.22	2,472,914.89	110,833,920.33	2,862,106.94	214,740,261.73
1963....	3,458,065,766	9.80	33,871,754.17	35,173,833.83	35,679,276.30	2,665,803.07	120,789,718.71	3,508,721.12	235,101,945.65
1964....	3,553,328,531	9.14	32,477,422.77	37,387,165.00	38,454,973.00	2,585,621.00	126,879,196.00	4,527,456.00	246,171,142.00
1965....	3,824,944,306	11.73	44,866,596.73	42,191,781.00	42,010,524.00	2,526,240.00	137,366,909.00	5,595,374.00	278,511,202.00

## Total State and Local Tax Levies In Nebraska, 1867-1994 (Cont'd.)

Year	Total Assessed Valuation <sup>1</sup>	Total State Levy in Mills	Total Amount of State Levy	Total Amount of County Levy	Total Amount of City and Village Levy	Total Amount of Township Levy	Total Amount of School Levy	Total Amount of Special Levies <sup>16</sup>	Grand Total All Property Tax Levies
1966....	4,334,187,613	10.67	49,317,239.46	47,162,520.04	47,093,081.86	2,590,065.42	155,612,952.14	5,227,918.82	308,319,630.21
1967....	4,250,081,231	-	-	52,228,134.16	47,711,381.94	2,772,969.00	188,637,979.46	2,673,756.93	296,865,045.75
1968....	4,450,148,845	-	-	52,698,236.33	48,477,535.15	2,707,748.34	186,970,844.29	1,703,395.38	291,657,729.49
1969....	5,134,365,585	-	-	55,240,378.58	52,225,096.24	2,978,619.20	207,010,518.22	1,877,520.28	319,322,132.65
1970....	5,375,575,178	-	-	60,070,893.23	55,540,398.42	2,886,917.00	227,298,397.69	5,494,558.40	351,261,164.85
1971....	5,537,901,733 <sup>11</sup>	-	-	67,941,724.18 <sup>11</sup>	58,579,109.57 <sup>11</sup>	3,021,725.63	253,055,623.67 <sup>11</sup>	6,957,773.65	389,555,956.70
1972....	5,731,535,854	-	-	66,815,345.18	59,850,069.91	3,067,721.90	268,140,216.20	11,841,962.08	409,715,315.27
1973....	6,077,281,894	-	-	67,530,676.69	63,207,701.26	3,192,637.20	266,937,559.55	14,836,694.79	415,705,269.49
1974....	6,503,268,242	-	-	79,948,378.28	69,070,859.84	3,383,437.94	283,085,525.68	16,840,654.20	452,328,855.94
1975....	6,748,224,013	-	-	89,488,177.16	77,568,121.34	3,938,242.37	335,418,412.12	20,170,789.27	526,583,742.26
1976....	7,017,779,158	-	-	97,559,784.14	84,249,910.50	4,169,473.22	390,698,319.60	20,334,040.50	597,011,527.96
1977....	7,627,733,927	-	-	104,203,795.14	88,979,987.30	4,215,692.98	418,143,661.85	23,306,318.55	638,849,455.82
1978....	7,613,655,151	-	-	92,085,281.43	91,670,649.88	4,302,523.80	419,938,308.46	28,324,536.08	636,321,799.65
1979....	11,980,807,548	-	-	106,732,742.66	96,719,718.42	5,275,881.41	445,372,813.04	29,031,662.89	683,132,818.45
1980....	12,671,717,612	-	-	118,268,175.56	111,214,847.08	5,563,833.87	444,546,095.81	29,078,338.43	708,671,290.75
1981....	37,323,254,040 <sup>14</sup>	-	-	127,122,316.17	119,606,762.19	5,885,564.33	490,175,200.88	31,251,930.94	774,041,774.51
1982....	38,553,689,126	-	-	132,356,518.71	129,261,511.16	6,705,460.35	519,235,159.61	33,342,822.26	820,801,472.09
1983....	41,035,051,624	-	-	145,712,192.81	137,795,517.73	7,478,969.60	567,520,724.12	35,387,354.34	893,894,758.60
1984....	41,632,906,878	-	-	149,167,872.98	138,999,350.26	8,052,530.26	609,396,444.64	43,989,999.79	949,606,197.93
1985....	44,606,914,842	-	-	156,689,853.19	136,371,552.53	8,278,854.46	662,503,133.90	51,428,651.23	1,015,272,045.31
1986....	43,925,258,319	-	-	152,584,535.93	143,742,404.22	7,873,142.86	697,383,486.92	57,595,701.77	1,059,179,271.70
1987....	44,309,579,823	-	-	154,933,300.94	145,214,398.57	7,690,335.05	731,285,985.70	61,851,081.68	1,100,975,101.94
1988....	44,697,049,210	-	-	162,374,423.42	148,990,983.71	7,718,588.90	777,782,709.17	66,819,052.85	1,163,685,758.05
1989....	49,991,878,637	-	-	176,918,895.88	159,159,830.91	7,860,447.76	874,714,424.69	72,335,081.60	1,290,988,680.84
1990....	52,725,587,844	-	-	183,324,179.08	160,049,218.35	7,969,656.39	792,951,893.81	73,413,706.30	1,217,708,654.73

**Total State and Local Tax Levies in Nebraska, 1867-1994 (Cont'd.)**

Year	Total Assessed Valuation <sup>1</sup>	Total State Levy in Mills	Total Amount of State Levy	Total Amount of County Levy	Total Amount of City and Village Levy	Total Amount of Township Levy	Total Amount of School Levy	Total Amount of Special Levies <sup>16</sup>	Grand Total All Property Tax Levies
1991....	54,041,010,920	-	-	193,159,277.33	164,070,911.90	8,080,419.88	813,288,636.89	78,448,202.84	1,257,047,448.83
1992....	56,004,491,961 <sup>15</sup>	-	-	201,879,272.15	166,154,038.92	8,260,817.28	855,628,353.49	82,364,305.22	1,314,286,787.06
1993....	57,861,622,350	-	-	218,962,439.61	171,372,563.13	8,553,226.25	929,381,710.83	85,595,621.83	1,413,865,561.65
1994....	63,265,656,339	-	-	229,536,803.30	177,038,220.01	8,700,649.39	1,008,550,114.90	92,717,692.33	1,516,543,479.93

<sup>\*</sup>Taken from statements in State Tax Commissioner's Reports.

<sup>1</sup>From 1921 to 1952, property was assessed at full value instead of one-fifth value, as in past years. From 1953 to 1958, property was assessed at 50 percent of value. From 1959 to 1979, property was assessed at 35 percent value.

<sup>2</sup>Includes tax levied by counties but remitted to state for hospitals for the "insane and feebleminded."

<sup>3</sup>Includes one-tenth of a mill for reimbursing permanent school fund.

<sup>4</sup>Includes one-tenth of a mill for historical society buildings. .44 of a mill for Veterans Aid Fund Levy and 1.10 mills for Building Fund Levy.

<sup>5</sup>Includes .41 of a mill for Veterans Aid Fund Levy and 1.10 mills for Building Fund Levy.

<sup>6</sup>Includes .38 of a mill for Veterans Aid Fund Levy and 1.10 mills for Building Fund Levy.

<sup>7</sup>Includes Douglas County Tax Appraisal Board Taxes and Veterans Aid Fund, 1950-55. See *Nebraska Blue Book 1986-87*, Page 722, for listings.

<sup>8</sup>Includes Rural Fire District Taxes, Road District Taxes and Grain and Seed Taxes, 1947-79. See *Nebraska Blue Book 1986-87*, Page 723, for listings.

<sup>9</sup>Includes Head Tax.

<sup>10</sup>Homestead exemption amount of \$6.3 million.

<sup>11</sup>State aid to cities and counties amount to \$12.6 million annually.

<sup>12</sup>State aid to public schools amount to \$35 million annually.

<sup>13</sup>Actual value.

<sup>14</sup>In 1992, Nebraska changed the valuation methodology for personal property from market value to a depreciated net book basis. See *Nebraska Department of Revenue Annual Report*, Page 83.

## Appendix H

## Public School Statistics

Nebraska Counties, School Districts, Schoolhouses,  
Enrollments and Teachers, 1869-70 to 1995-96\*\*

Year	No. of Counties	Districts	School Houses	Children Ages 5 to 21 years	Public	Enrollments <sup>1</sup>		K-12 Districts	No. of Teachers <sup>2</sup>
						Non-Public	Total		
1869-70	32	797	298	32,589	12,719	-	-	20	536
1879-80	64	3,132	2,701	142,348	92,549	-	-	70	4,100
1889-90	89	3,243	5,937	232,243	240,300	-	-	250	10,555
1899-1900	90	6,708	6,733	377,791	288,227	-	-	448	9,463
1909-10	92	7,071	7,157	376,477	278,936	-	-	534	11,099
1919-20	93	7,264	7,655	392,592	311,821	-	-	749	13,789
1929-30	93	7,244	7,565	423,602	325,216	-	-	940	14,400
1934-35	93	7,216	7,553	415,834	312,355	-	-	861	13,852
1939-40	93	7,192	7,511	369,154	276,188	-	-	836	13,759
1940-41	93	7,186	7,498	354,787	267,103	-	-	808	13,619
1941-42	93	7,009	7,440	342,145	257,664	-	-	720	13,397
1942-43	93	6,998	7,360	328,923	253,856	-	-	729	12,990
1943-44	93	6,986	7,379	318,714	237,603	-	-	736	12,503
1944-45	93	6,975	7,358	312,330	230,666	-	-	665	12,184
1945-46	93	6,956	7,277	308,662	230,147	-	-	651	12,125
1946-47	93	6,923	7,147	309,396	225,692	-	-	661	11,902
1947-48	93	6,864	7,136	314,610	225,525	-	-	654	11,857
1948-49	93	6,807	7,135	315,828	225,516	-	-	642	11,816
1949-50	93	6,734	7,008	317,850	227,879	-	-	647	11,948
1950-51	93	6,604	6,794	319,782	231,618	-	-	648	11,942
1951-52	93	6,466	6,611	327,339	233,031	-	-	640	11,905
1952-53	93	6,276	6,393	336,204	242,267	-	-	654	12,085
1953-54	93	5,983	6,071	343,428	249,920	-	-	660	12,412
1954-55	93	5,631	5,836	354,830	259,305	-	-	693	12,692
1955-56	93	5,340	5,067 <sup>3</sup>	358,554	253,173	-	-	462	13,142
1956-57	93	4,966	4,753	363,690	257,259	42,170	299,429	453	13,209
1957-58	93	4,660	4,340	372,323	261,248	44,842	306,090	439	13,290
1958-59	93	4,403	4,193	383,333	269,450	47,310	316,760	431	13,500
1959-60	93	3,777	3,953	394,156	275,802	50,882	326,684	394	13,753
1960-61	93	3,529	3,748	406,502	283,665	53,700	337,365	393	13,316
1961-62	93	3,278	3,567	421,799	294,233	55,455	349,688	386	13,354
1962-63	93	3,099	3,413	433,966	302,456	57,362	359,818	380	14,050
1963-64	93	2,927	3,253	442,359	312,157	58,386	370,543	396	14,985

\*\* Source: Nebraska State Department of Education.

<sup>1</sup> Pupil count taken on the first day pupils entered school in the fall. Prior to 1955-56, re-enrollments also were included. Commencing with 1959-60, actual membership count was made on Oct. 1. Since 1972, the count has been taken the last Friday in September.

<sup>2</sup> Classroom teachers only (revised in 1975-76, full-time equivalent).

<sup>3</sup> Publicly owned school plants.



## Public School Statistics (Cont'd.)

Nebraska Counties, School Districts, Schoolhouses,  
Enrollments and Teachers, 1869-70 to 1995-96 (Cont'd.)

Year	No. of Counties	Districts	School Houses	Children Ages 5 to 21 years	Public	Enrollments <sup>4</sup>		K-12 Districts	No. of Teachers <sup>5</sup>
						Non-Public	Total		
1964-65	93	2,701	3,111	449,838	319,225	59,362	378,587	389	15,205
1965-66	93	2,557	2,916	455,449	318,881	60,442	379,323	375	15,700
1966-67	93	2,366	2,707	463,060	322,055	59,093	381,148	363	18,511
1967-68	93	2,125	2,436	460,762	326,660	57,295	383,955	344	18,749
1968-69	93	2,002	2,295	461,801	330,391	55,061	385,452	333	19,508
1969-70	93	1,824	2,308	461,801	332,072	52,387	384,459	327	19,931
1970-71	93	1,488	2,315	460,843	332,898	49,716	382,614	324	19,552
1971-72	93	1,414	2,320	456,552	332,507	47,018	379,525	323	20,705
1972-73	93	1,348	2,325	451,856	330,257	44,532	374,789	323	20,067
1973-74	93	1,287	2,331	448,477	324,527	43,154	367,681	323	20,297
1974-75	93	1,241	1,876	444,843	318,672	41,929	361,544	298	20,478
1975-76	93	1,203	2,081 <sup>6</sup>	442,079	316,581	39,857	356,438	297	20,135
1976-77	93	1,167	2,060	437,688	312,048	39,780	351,828	297	20,447
1977-78	93	1,138	1,771	430,216	306,206	39,074	345,280	297	18,401
1978-79	93	1,115	1,731 <sup>7</sup>	421,167	297,796	37,522	335,318	296	18,537
1979-80	93	1,097	1,703	413,444	287,570	37,044	324,614	319	19,301
1980-81	93	1,070	1,697	407,752	280,927	36,353	317,280	319	18,840
1981-82	93	998	1,677	400,307	273,766	36,747	310,513	316	18,577
1982-83	93	974	1,663	392,945	269,380	36,478	305,858	289	19,441
1983-84	93	962	1,649	388,391	267,534	36,406	303,940	289	19,582
1984-85	93	977	1,620	382,606	266,116	36,131	302,247	288	19,685
1985-86	93	955	1,595	379,141	266,298	35,796	302,094	288	19,750
1986-87	93	927	1,555	378,145	267,139	35,697	302,836	282	19,864
1987-88	93	891	1,537	379,713	268,100	36,065	304,165	278	19,827
1988-89	93	862	1,512	379,007	269,382	36,159	305,541	278	20,091
1989-90	93	838	1,485	384,679	270,930	36,638	307,568	278	20,517
1990-91	93	780	1,468	388,872	274,080	37,158	311,238	278	20,911
1991-92	93	777	1,440	394,150	279,552	37,469	317,021	278	21,147
1992-93	93	729	1,395	389,770	282,476	38,242	320,718	273	21,404
1993-94	93	692	1,383	389,085	285,017	38,570	323,587	271	21,755
1994-95	93	680	1,347	394,049	287,100	40,588	327,688	269	22,036
1995-96	93	668	1,346	398,417	289,753	41,047	330,800	268	22,382

<sup>4</sup> Pupil count taken on the first day pupils entered school in the fall. Prior to 1955-56, re-enrollments also were included. Commencing with 1959-60, actual membership count was made on Oct. 1. Since 1972, the count has been taken the last Friday in September.

<sup>5</sup> Classroom teachers only (revised in 1975-76, full-time equivalent).

<sup>6</sup> Revised in 1975-76 to schools, not schoolhouses.

<sup>7</sup> Data limited to public schools only, 1977-78.

## Public School Statistics (Cont'd.)

Nebraska School Property Value, Receipts, Expenditures,  
Indebtedness and State Apportionment from  
Endowments, 1869-70 to 1994-95\*\*

Year	Value of School Property	Receipts	Expenditures	Indebtedness	State Apportionment from Endowments
1969-70	177,082	120,806	143,535	31,657	138,841
1979-80	2,064,768	1,134,039	1,108,617	1,008,799	257,623
1889-90	6,613,464	3,639,116	3,499,300	2,648,224	586,270
1899-1900	9,591,134	4,410,400	4,403,222	3,373,691	693,205
1909-10	16,290,412	8,971,991	7,454,215	4,640,590	692,357
1919-20	42,145,280	20,062,926	19,563,064	15,070,715	985,579
1929-30	85,303,692	27,733,859	27,853,595	35,121,274	1,025,162
1934-35	80,311,120	18,623,392	18,343,159	30,716,938	940,965
1939-40	82,361,854	20,549,162	20,427,683	26,740,166	984,696
1940-41	83,369,193	20,739,024	20,505,922	26,090,194	1,001,569
1941-42	84,869,351	21,123,277	20,991,682	24,622,082	1,015,568
1942-43	82,356,338	23,367,394	21,753,011	23,306,671	1,055,169
1943-44	82,961,309	24,829,968	23,845,259	21,183,850	1,171,807
1944-45	84,897,201	27,509,381	28,349,732	19,764,472	1,004,454
1945-46	86,373,538	30,173,401	29,530,870	16,813,203	982,719
1946-47	89,345,751	33,850,770	33,983,117	17,811,655	1,136,188
1947-48	92,718,617	39,103,901	38,988,347	18,060,934	1,321,974
1948-49	99,598,126	44,364,036	43,044,290	20,183,394	1,548,212
1949-50	112,612,541	48,577,379	46,544,048	22,120,221	1,561,307
1950-51	122,872,697	52,349,009	52,786,583	20,355,687	1,960,455
1951-52	134,895,474	64,267,780 <sup>1</sup>	55,067,746 <sup>2</sup>	30,850,945	2,934,602
1952-53	147,045,609	63,707,719	61,771,696	37,971,548	5,587,386
1953-54	160,798,629	65,400,718	65,799,029	41,884,241	1,988,331
1954-55	185,859,668	80,342,150	74,232,625	56,697,831	2,388,289
1955-56	239,225,587	71,007,239	72,617,107	83,014,567	3,040,758
1956-57	229,265,849	75,309,292	74,895,238	86,667,495	2,676,535
1957-58	236,131,180	78,599,979	78,102,027	89,816,495	2,719,752
1958-59	252,447,184	84,610,724	83,858,894	96,398,451	3,002,356
1959-60	293,436,124	92,946,748	83,988,931	102,464,631	3,079,681
1960-61	291,713,419	98,891,999	90,316,949	107,845,919	3,629,810
1961-62	312,545,519	102,922,342	101,296,532	110,290,573	3,246,468
1962-63	342,783,639	109,274,020	108,829,582	156,511,470	6,358,613
1963-64	387,445,810	120,417,898	116,787,415	160,015,447	2,610,274
1964-65	531,099,112	125,631,864	128,571,192	164,407,346	3,391,732

\*\* Source: Nebraska State Department of Education.

<sup>1</sup> Does not include money on hand at the beginning of the year or money received for the Veterans' Education Program.

<sup>2</sup> Does not include money expended for the Veterans' Education Program.

## Public School Statistics (Cont'd.)

Nebraska School Property Value, Receipts, Expenditures,  
Indebtedness and State Apportionment from  
Endowments, 1869-70 to 1994-95 (Cont'd.)

Year	Value of School Property	Receipts	Expenditures	Indebtedness	State Apportionment from Endowments
1965-66	434,738,683	151,603,953	151,947,336	163,142,825	3,600,087
1966-67	458,845,551	167,571,127	167,965,835	170,524,838	3,881,004
1967-68	481,558,888	189,181,030	187,907,505	182,124,694	4,465,246
1968-69	518,658,613	236,996,769	236,484,219	190,087,422	4,312,105
1969-70	559,312,183	255,391,920	250,257,954	192,478,807	4,759,784
1970-71	597,116,616	274,135,004	268,428,115	190,897,179	5,036,303
1971-72	638,346,736	300,735,142	291,698,346	193,436,161	6,535,178
1972-73	677,418,529	318,011,151	311,277,425	203,535,604	7,946,422
1973-74	738,497,504	340,691,464	328,961,826	215,047,481	7,946,422
1974-75	832,508,462	375,909,569	374,720,297	215,984,410	16,268,040
1975-76	943,893,037	418,582,242	422,220,913	219,906,243	6,810,219
1976-77	1,033,147,364	483,879,829	469,884,966	237,617,883	13,278,111
1977-78	1,101,916,470	573,891,131	505,951,745	245,073,885	12,302,349
1978-79	1,237,484,207	548,674,936	543,776,720	242,267,691	11,255,499
1979-80	1,372,244,902	589,457,945	584,861,327	246,978,483	11,843,193
1980-81	1,474,657,746	656,431,521	632,590,665	249,201,325	16,916,254
1981-82	1,644,635,444	695,148,268	683,824,961	248,491,972	17,179,296
1982-83	1,726,776,760	741,989,031	733,068,887	248,589,821	18,168,964
1983-84	1,835,033,261	785,940,857	787,664,958	246,780,387	21,381,383
1984-85	1,886,685,058	843,965,468	837,225,311	241,807,742	18,626,884
1985-86	1,919,203,937	884,586,190	884,326,087	269,254,411	18,046,721
1986-87	1,968,229,751	958,621,642	936,038,003	258,815,183	19,053,184
1987-88	2,023,011,911	997,623,668	993,388,840	246,039,734	19,120,570
1988-89	2,086,719,788	1,057,161,354	1,043,589,639	256,435,268	16,725,854
1989-90	2,030,304,640	1,183,451,888	1,162,693,038	287,637,546	18,410,444
1990-91	2,072,122,330	1,277,933,829	1,238,601,868	329,840,570	20,873,872
1991-92	2,131,521,580	1,295,904,328	1,307,736,342	325,983,642	23,880,413
1992-93	2,282,974,784	1,350,513,623	1,352,372,901	Not Available	23,572,463
1993-94	2,468,757,314	1,416,960,058	1,420,318,241	Not Available	23,983,242
1994-95	2,581,160,607	1,510,736,324	1,500,327,499	546,684,390	26,008,567

## Appendix I

### Vote on Constitutional Amendments, 1882-1996 Related to Education and Taxation

**Amendments proposed by the Legislature.** From 1875 to 1920, an amendment proposed by the Legislature could be adopted only if a majority of the people voting in the election approved the amendment. This explains why many early amendment proposals were rejected, even when a majority of those voting on the question voted in favor of it. The constitution was changed in 1920, allowing an amendment to be approved by a majority of those voting on the question, provided the affirmative vote was no less than 35 percent of the total votes cast at the election. This requirement has continued to the present.

**Amendments proposed by initiative petition.** An amendment proposed by initiative petition and placed on the ballot is adopted if a majority of those voting on the amendment vote in favor of it, provided the affirmative vote is no less than 35 percent of the total votes cast at the election. This has been the requirement ever since initiative provisions were added to the constitution in 1912.

**Amendments proposed by a constitutional convention.** An amendment proposed by a constitutional convention need only be approved by a majority of those voting on the amendment. This has been the requirement ever since 1875, when the constitution was first written. This explains why all 41 amendments submitted by the constitutional convention of 1919-20 were approved, even though none of the amendments received more than 72,000 votes in an election with 390,833 total voters.

### Vote on Constitutional Amendments, 1882-1996 Related to Education and Taxation

Year Voted On	Subject of Amendment	For	Against	Recount		Total Votes Cast*
				For	Against	
1892 -	2. Permanent educational funds, investment .....	84,426	11,258	89,040	-	197,474

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes cast was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

## Vote on Constitutional Amendments, 1882-1996 (Cont'd.)

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
1896 -	9. Educational funds, investment .....	78,447	36,619	-
1904 <sup>1</sup> -	1. Constitution, provisions for revising, amending and changing .....	32,820	23,497	232,457
1908 +	2. Educational funds investment .....	213,000	14,395	271,491
1912 +	1. Initiative and referendum, authorization .....	189,200	15,315	-
1914 -	1. Uniform and progressive taxation, provision .....	88,068	82,136	-
1920 <sup>2</sup>	11. Reserve mineral rights for state lands			
	14. Create office of tax commissioner; provide Board of Equalization			
	20. Provide for distribution of temporary school fund			
	21. Prohibit sale of school lands except at public auction			
	26. Require uniform and proportional taxes on tangible property and franchises; permit classification of other property and taxes other than property taxes			
	27. Allow tax exemptions, including \$200 of household goods to each family; revise forestry exemptions			
	28. Place county tax limit at 50 cents on \$100 actual valuation			
	39. Provide that constitutional amendments submitted by Legislature be adopted by a majority voting on the question, if affirmative vote is no less than 35 percent of total voters in election			
1928 <sup>3</sup> -	1. Schools for blind and deaf, control .....	240,995	185,410	554,762
1934 +	2. Unicameral Legislature, creation <sup>4</sup> .....	286,086	193,152	-
1936 +	1. Land Commissioner, abolition of office .....	246,682	210,143	-
1938 -	4. State superintendent of public instruction, member of Board of Educational Lands and Funds .....	145,345	168,035	-
1940 +	1. State superintendent of public instruction, member of Board of Educational Lands and Funds .....	239,805	179,600	-
1946 -	2. Schools, state aid <sup>4</sup> .....	101,881	260,345	399,501
1952 +	2. Motor vehicle tax .....	248,292	166,767	-
	+ 4. State Department of Education, establishment .....	243,116	144,426	-

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes cast was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>1</sup> Last election at which total vote was calculated from the total vote for governor.

<sup>2</sup> See the 41 proposals submitted by the constitutional convention of 1920 (232-233).

<sup>3</sup> Election declared void by the Nebraska Supreme Court.

<sup>4</sup> Proposed by popular initiative.

## Vote on Constitutional Amendments, 1882-1996 (Cont'd.)

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
1954 +	2. Board of Educational Lands and Funds, method of appointing members .....	163,108	144,743	-
+	4. Property values, methods of determining uniform values .....	167,979	134,006	-
-	5. County assessors and boards of equalization and assessment, appointment .....	134,938	175,621	-
+	6. Household goods, exempt from taxation .....	185,972	139,238	-
+	7. On adoption of sales or income tax, prohibition of property tax .....	189,444	128,250	-
-	8. Tax commissioner or Tax Commission, appointment .....	149,108	149,134	431,917
1956 +	1. Overloading vehicles, change allocation of fines and penalties .....	238,008	219,552	-
+	2. Grain tax .....	251,513	193,282	-
-	3. Absolve realty tax .....	194,858	206,006	-
-	5. Tax commissioner or Tax Commission, appointment .....	194,812	213,936	584,786
1958 +	2. Property taxes and assessment charges unpaid for 15 years, cancel .....	206,055	107,152	-
+	8. Public power districts, in lieu of taxes <sup>4</sup> .....	197,348	123,342	-
1960 +	3. Livestock, change method of taxation .....	245,503	185,186	-
+	5. Bonded warehouses, exempt from taxation goods in storage .....	221,405	193,191	-
-	9. Commissioner of education, election of <sup>4</sup> .....	228,321	304,014	619,399
1964 -	1. Commissioner of education, election of <sup>4</sup> .....	222,667	324,266	-
+	4. Intangible property for tax purposes, classification of .....	251,035	204,613	-
+	5. Certain motor vehicles, different method of taxing .	236,605	215,173	-
1966 -	5. Agricultural land use, valuation of .....	153,127	240,083	-
+	8. State income tax law, based upon federal laws .....	215,696	176,326	-
+	10. State real estate taxes, payment or cancellation of taxes .....	219,424	161,547	-
+	11. Unsold school lands, administration of .....	230,970	144,856	-
+12a.	Educational funds, investment of .....	223,845	142,903	-
-	14. State property tax, restriction on .....	182,364	218,061	-
+	15. Intangible property tax exemptions, life insurance contracts .....	270,377	112,067	-
+	16. State property tax, termination of <sup>4</sup> .....	223,969	216,093	497,995

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes cast was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>4</sup> Proposed by popular initiative.

## Vote on Constitutional Amendments, 1882-1996 (Cont'd.)

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
1968	- 6. Personal property, classify or exempt from taxation .....	206,126	230,705	-
	- 16. Income tax, prohibit <sup>4</sup> .....	183,328	331,987	540,176
1970	- 6. Mill levy, repeal county limitation .....	93,251	288,288	-
	+ 10. Personal property, classification, taxation .....	215,418	199,637	-
	+ 11. Legislative, educational trust funds, management of .....	213,233	152,155	-
	+ 15. Annual legislative sessions, limited length .....	194,971	173,064	471,055
	+ 16. Education, disburse federal funds to private schools when authorized by federal law .....	173,405	163,683	413,015
1972	General Election			
	+ 7. Agricultural land, fix valuation, revenue, procedure .....	250,672	220,656	-
	+ 10. Education, recodify, revise, clarify provisions .....	320,909	126,737	-
1978	General Election			
	+ 7. Provide that State Board of Equalization equalize assessments of property among counties .....	210,109	163,718	511,010
1980	General Election			
	+ 3. Authorize Legislature to provide tax exemption on energy conservation improvements .....	314,354	221,024	-
	- 4. Provide that Legislature enact system of financing public education that imposes no unfair and excessive property tax burden .....	245,845	311,203	651,281
1984	General Election			
	+ 1. Allow proceeds from forfeited or confiscated property to be divided equally between school fund and counties for drug enforcement purposes .....	392,824	180,137	-
	+ 4. Authorize Legislature to separately classify agricultural and horticultural land .....	411,868	175,546	670,781
1990	General Election			
	+ 1. Provide that agricultural and horticultural land is a separate and distinct class of property for purposes of taxation .....	317,534	200,744	-
	- 5. Establish a Nebraska State Lottery system operated by certain nonprofit organizations <sup>4</sup> .....	202,814	371,711	-
	- 6. Establish a 2 percent limitation on annual budget increases of all governmental subdivisions <sup>4</sup> .....	178,749	400,872	-

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes cast was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>4</sup> Proposed by popular initiative.

**Vote on Constitutional Amendments, 1882-1996 (Cont'd.)**

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
<b>1992 Primary Election</b>				
+ 1.	Separate tangible personal property from the uniform and proportionate provision applicable to real property; provide for the valuation of taxable tangible personal property; provide for the separate classification of property and franchises protected by federal law; harmonize a provision of law relating to limitations on county taxes; provide that tax legislation passed during the 1992 regular session is retroactive .....	204,147	155,918	393,183
<b>1992 General Election</b>				
+ 1a.	Establish state lottery .....	440,973	267,928	-
<b>1996 Primary Election</b>				
+ 4.	Establish powers and duties for Tax Equalization and Review Commission; eliminate equalization powers of governor, tax commissioner, secretary of state, state auditor, state treasurer .....	127,718	110,594	300,586
<b>1996 General Election</b>				
- 2.	Provide for mergers and consolidations of counties or other local governments; allow Legislature to provide for reasonable differences in tax rates within and outside municipalities and on different classes of property; change allocation of proceeds from motor vehicle taxes; provide that property of the state and its governmental subdivisions is exempt from taxation to the extent such property is used for public purposes; authorize classification and taxation of such property; repeal provisions dealing with township organization and towns .....	268,418	301,064	-
- 6.	Make "quality education" a fundamental constitutional right of each person; provide that the "thorough and efficient education" of all people ages 5 to 21 in the common schools shall be the "paramount duty" of the state; require Legislature to establish school finance system to provide for thorough education in efficiently operated public schools <sup>4</sup> .....	146,426	506,246	-

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes cast was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>4</sup> Proposed by popular initiative.



**Vote on Constitutional Amendments, 1882-1996 (Cont'd.)**

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
-	<b>7. Create property tax levy limits for governmental subdivisions; authorize Legislature to prescribe means to determine fair market value of real property for property tax purposes; provide that value of real property for such purposes may not exceed 80 percent of fair market value for agricultural and horticultural land or 100 percent of fair market value for other real property; require Legislature to establish standards of efficiency for delivery of local governmental services<sup>4</sup> .....</b>	167,204	480,113	686,749

---

1996-97 Nebraska Blue Book.

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated. Prior to 1906, the number of votes case was determined using the total votes for governor.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>4</sup> Proposed by popular initiative.

## Appendix J

**Nebraska Commissioners of Public Lands  
and Buildings, 1877-1939\***

---

<b>F. M. Davis..... 1877-1881</b>	<b>Henry M. Eaton ..... 1905-1909</b>
<b>A. G. Kendall ..... 1881-1885</b>	<b>E. B. Cowles ..... 1909-1913</b>
<b>Joseph Scott ..... 1885-1889</b>	<b>Fred Beckmann ..... 1913-1917</b>
<b>John Steen ..... 1889-1891</b>	<b>G. L. Shumway ..... 1917-1919</b>
<b>A. R. Humphrey..... 1891-1895</b>	<b>Dan Swanson ..... 1919-1933</b>
<b>Henry C. Russell ..... 1895-1897</b>	<b>Harry P. Conklin ..... 1933-1935</b>
<b>Jacob V. Wolfe..... 1897-1901</b>	<b>Leo N. Swanson ..... 1935-1939</b>
<b>George D. Follmer ..... 1901-1905</b>	

---

1996-97 Nebraska Blue Book, p 659.

---

\* Office created in 1875, abolished by constitutional amendment in 1936 and by statute in 1937.

## Appendix K

## Vote on Initiated and Referred Measure, 1914-1996

Year Voted On	Subject of Amendment	For	Against	Total Votes Cast*
1934 +	1. Unicameral Legislature, creation <sup>1,2</sup> .....	286,086	193,152	-
1946 -	2. Schools, state aid <sup>1,2</sup> .....	101,881	260,345	399,501
1950 +	2. Repeal of increased motor vehicle registration fee ..	202,098	186,854	459,319
1958 +	1. Public power districts, in lieu of taxes <sup>1,2</sup> .....	197,348	123,342	-
1960 -	1. Commissioner of education, election of <sup>1,2</sup> .....	228,321	304,014	619,399
1964 -	1. Commissioner of education, election of <sup>1,2</sup> .....	222,667	324,266	592,693
1966 -	1. Approval of income tax law .....	133,594	310,681	-
+ 2.	State property tax, termination of <sup>1,2</sup> .....	223,969	216,093	497,995
1968 -	1. Income tax, prohibit <sup>1,2</sup> .....	183,328	331,987	540,176
1974 -	1. State aid to schools .....	177,704	250,908	428,612
1978 -	1. Provide increased state support for public schools ..	190,963	266,578	-
- 3.	Limit political subdivision budget increase to 5 percent .....	211,106	262,949	511,010
1986 -	1. School consolidation .....	173,498	344,445	-
1990 -	1. Establish a Nebraska State Lottery System operated by certain nonprofit organizations <sup>1,2</sup> .....	202,814	371,711	-
- 2.	Establish a 2 percent limitation on annual budget increases of all governmental subdivisions <sup>1,2</sup> .....	178,749	400,872	-
+ 3.	Retention of the Tax Equity and Educational Opportunities Support Act (LB 1059) .....	313,215	244,741	604,195
1996 -	3. Make "quality education" a fundamental constitutional right of each person <sup>1,2</sup> .....	146,426	506,246	-
- 4.	Create property tax levy limits for governmental subdivisions and establish provisions relating to valuation of real property for tax purposes <sup>1,2</sup> .....	167,204	480,113	686,749

---

1996-97 Nebraska Blue Book.

\* Total votes cast in election, including ballots of people not voting on particular amendment indicated.

- Rejected or declared void by Nebraska Supreme Court.

+ Adopted.

<sup>1</sup> Proposed by popular initiative.

<sup>2</sup> Constitutional amendment.

## Appendix L

## Revenue Committee Chairs of the Nebraska Legislature\*

---

<b>Territorial Government</b>		
<u>Council</u>		<u>House</u>
<b>Finance, Ways and Means Committee</b>		
Benjamin R. Folsom	1855, 1st Session	William Clancy
John Evans	1856, 2nd Session	William Finney
Sameul M. Kirkpatrick	1857, 3rd Session	William Finney
Sameul M. Kirkpatrick	1857, 4th Session	W. R. Thrall
Robert W. Furnas	1858, 5th Session	Samuel G. Daily
Mills S. Reeves	1859, 6th Session	John C. Campbell
Samuel H. Elbert	1860, 7th Session	Adin G. Cavins
Samuel M. Kirkpatrick	1861, 8th Session	John H. Croston
Robert J. Doom	1864, 9th Session	Geo Fairbrother
John Redmond Porter	1865, 10th Session	(House Journal Not Avail.)
<u>Senate</u>		<u>House</u>
John Redmond Porter	1866, 11th Session	Albert Tuxbury

---

## Nebraska State Legislature

<u>Senate</u>		<u>House</u>
William A. Presson	1867	Isaac Wiles
William F. Chapin	1869	Edwin Loveland
T. F. Hall	1871	Robert Hawke
Edwin S. Towle	1873	O. Wilson
Guy C. Barton	1875	D. C. McKillip
G. W. Ambrose	1877	William Anyan
Charles K. Coutant	1879	Lewis M. Bennett
Charles H. Gere	1881	Charles B. Slocumb
A. T. Conkling	1883	Fred W. Gray
Church Howe	1885	George H. Tomas
Thomas J. Majors	1887	John R. Nichol
Isaac M. Raymond	1889	J. C. McBride
T. B. Coulter	1891	David Nichols
Walter F. Dale	1893	Charles D. Casper
Alexander Graham	1895	Joseph Crow
F. Q. Feltz	1897	Paul F. Clark
J. H. Arends	1899	Thompson
J. H. Arends	1901	A. W. Lane

**Revenue Committee Chairs of the Nebraska Legislature\***  
(cont'd.)

---

**Revenue and Taxation**

<u>Senate</u>		<u>House</u>
W. C. Brown	1903	Charles J. Warner
George Sheldon	1905	George C. Junkin
B. F. Thomas	1907	Nathan P. Dodge, Jr.
J. H. Buhrman	1909	J. M. Gates
J. H. Buhrman	1911	John W. McKissick
Emanuel J. Spirk	1913	Charles Schueth
J. H. Buhrman	1915	Theodore M. Osterman
J. H. Buhrman	1917	Theodore M. Osterman
Hamilton J. Hall	1919	Milton M. Wildman
Charles B. Anderson	1921	George O. Williams
Charles B. Anderson	1923	Elmer J. Lamb
John Wiltse	1925	R. E. Harrington
John W. Robbins	1927	Albert W. Sprick
Clark Jeary	1929	Albert W. Sprick
Arthur Bowring	1931	Albert W. Sprick
Fred G. Hawxby	1933	Addison E. Sheldon
Richard C. Regan	1935	Edward T. Osterman

---

**Nebraska Unicameral**

Frank L. Haycock	1937
Hugh B. Ashmore	1939
L. B. Murphy	1941
Walter R. Raecke	1943
Walter R. Raecke	1945
Charles F. Tvrdik	1947
Charles F. Tvrdik	1949
Charles F. Tvrdik	1951
Karl E. Vogel	1953
J. Monroe Bixler	1955
J. Monroe Bixler	1957
Norman A. Otto	1959
Julius Burbach	1961
Julius Burbach	1963
Julius Burbach	1965
Julius Burbach	1967
Julius Burbach	1969

**Revenue Committee Chairs of the Nebraska Legislature\***  
(cont' d.)

---

**Nebraska Unicameral**

<b>Rudolf C. Kokes</b>	<b>1971</b>
<b>Julius Burbach</b>	<b>1973</b>
<b>Calvin F. Carsten</b>	<b>1975</b>
<b>Orval A. Keyes</b>	<b>1977</b>
<b>Calvin F. Carsten</b>	<b>1979</b>
<b>Calvin F. Carsten</b>	<b>1981</b>
<b>Calvin F. Carsten</b>	<b>1983</b>
<b>Vard R. Johnson</b>	<b>1985</b>
<b>Vard R. Johnson</b>	<b>1987</b>
<b>Timothy J. Hall</b>	<b>1989</b>
<b>Timothy J. Hall</b>	<b>1991</b>
<b>Jerome Warner</b>	<b>1993</b>
<b>Jerome Warner</b>	<b>1995</b>
<b>Jerome Warner</b>	<b>1997</b>

---

**\*This list was compiled from The Territorial Legislative Council and House Journals, The Nebraska Senate and House Journals, The Nebraska Unicameral Journals, and The Nebraska Legislature Rosters. Given names (first names like Ron) were obtained through cross reference with the Nebraska Blue Book, 1996-97.**

## References

- A Comprehensive Guide to the Nebraska State and Local Tax System.** (1966, December). Prepared by: Staff of the Committee on Revenue, Nebraska Legislature.
- Adrian, F. W.** (1975). *Theses and Dissertations Dealing with Nebraska and Nebraskans.* Lincoln: University of Nebraska.
- An Act To Organize The Territories of Nebraska and Kansas Laws, Resolution and Memorials passed at the Regular Session of The First General Assembly of the Territory of Nebraska, Sherman & Strickland, Territorial Printers, Omaha City, N.T., 1855, 30.**
- Analysis of the Effectiveness of LB 1059--The Tax Equity and Educational Opportunities Support Act.** (1992, February). Report of the Nebraska Tax Research Council.
- Augenblick, J., Gold, S., & McGuire, K.** (1990, November). *Education Finance in the 1990s.* Denver, Colorado: Education Commission of the States.
- Ballard, M. (Ed.).** (1970). *New Movements in the Study and Teaching of History.* Bloomington: Indiana University Press.
- Beard, C. A.** (1946). Grounds for a Reconsideration of Historiography. In *Theory and Practice in Historical Study: A Report of the Committee on Historiography* (Bulletin 54). Social Science Research Council, 3-14.
- Beecham, R. M.** (1975). *Planning for Equalization of School Finances in Nebraska.* Unpublished Master's Thesis. Lincoln: University of Nebraska.
- Beggs, W. K.** (1939). *Frontier Education in Nebraska.* Unpublished Dissertation. Lincoln: University of Nebraska.

- Benson, C. S. (1963). *Perspectives in the Economics of Education*. Boston, Massachusetts: Houghton Mifflin Company.
- Benson, C. (1975). *Educational Finance in the Coming Decades*. Bloomington, Indiana.
- Binfield, W. R. (1937). *The Inequality of Educational Opportunity and Burden of Support in the Rural School Districts in Box Butte County*. Unpublished Master's Thesis. Lincoln: University of Nebraska.
- Borg, W. R., & Gall, M. D. (1983). *Educational Research, an Introduction*. New York: Longman.
- Borg, W. R., Gall, J. P., & Gall, M. D. (1993). *Applying Educational Research*. New York: Longman.
- Breckenridge. (1984). *Nebraska Government and Politics*, 6.
- Burkhead, J. (1964). *Public School Finance: Economics and Politics*. New York: Syracuse University Press.
- Buss, S. J. (1991). Public School District Reorganization and Consolidation in Adams County, Nebraska, 1949-1989, *Nebraska History*, Vol. 72, No. 2, 89.
- Caldwell, H. W. (1902). *Education in Nebraska*. Washington, D.C.: U.S. Government Printing Office.
- Campbell, C. E. (1902). *The Relationship of Programs of School Finance To The Reorganization of Local School Administrative Units*. Unpublished Ph.D. Dissertation. Lincoln: University of Nebraska.
- Carr, E. H. (1967). *What is History*. New York: Random House.
- Christensen, C. R. (1997, April 26). *The Nebraska State Education Association History, 1867-1997*. Lincoln, Nebraska: Nebraska State Education Association.
- Clark, G. K. (1968). *Guide for Research Students Working on Historical Subjects*. Cambridge: University Press.



- Clubb, J. M., & Scheuch, E. C. (1980). *Historical Social Research: The Use of Historical and Process-Produced Data*. Klett-Cotta: Stuttgart.
- Cordes, H. J. (1989, October 8). *Two Rarmers Plan to Right School Finance System*. Omaha, Nebraska: Omaha World Herald, B, 1.
- Creigh, D. W. (1977). *Nebraska, A Bicentennial History*. New York: W. W. Norton & Company, Inc.
- Creswell, J. W. (1994). *Research Design Qualitative and Quantitative Approaches*. Thousand Oaks: Sage Publications.
- Curriden, M. (1994, May). *Unequal Education at Issue*. *American Bar Association Journal*, 36.
- Daib, J. (1993, September 18). *Supreme Court Dismisses School Funding Lawsuit*. Lincoln, Nebraska: Lincoln Journal Star, 6.
- Dao, J. (1993). *Politics Complicates Formulas for Aid to Schools*. *New York Times*, 142, 81.
- Decker, F. B. (1956). *The Development of the Nebraska Common School Lands and Funds*. Unpublished Doctoral Dissertation. Lincoln: University of Nebraska.
- Dudley, R. E. (1973). *Nebraska Public School Education 1890-1910*. *Nebraska History*, 54, 76.
- Elton, G. R. (1991). *Return to Essentials: Some Reflections in the Present State of Historical Study*. New York: Cambridge University Press.
- Ettleman, C. F. (1941). *Educational Enequalities in the State of Nebraska*. Unpublished master's thesis. Lincoln: University of Nebraska.
- Felt, T. E. (1976). *Researching, Writing and Publishing Local History*. American Association for State and Local History.

- Flax, E. (1991, December 4). Nebraska Districts Teaming Up To Revamp School-Finance Law. *Education Week*, 20.
- Fogarty, Thomas A. (1980, September 23). *Little done to promote, defeat proposed schools amendment*. Lincoln, Nebraska: Lincoln Journal, 5.
- Frey, K. L. (1980). *School Journals of Nebraska, 1872-1949*. Unpublished Master's Thesis. Lincoln: University of Nebraska.
- Fuhrman, S. (1982). State-Level Politics and School Financing. In Nelda H. Cambron-McCabe & A. Odden, (Eds.), *The Changing Politics of School Finance*. Cambridge, Massachusetts: Ballinger Publishing Company.
- Funding Nebraska's Schools: Toward a More Rational and Equitable School Finance System for the 1990s*. (1990, January 1). Final Report of the Nebraska School Financing Review Commission to the Nebraska State Legislature, Education LRD Report 90-1, NE DOCS# L3800 B012.0012-1990, Lincoln, Nebraska, 9-10.
- Gauerke, W. E. & Childress, J. R. (Eds). (1967). *Theory and Practice of School Finance*. Chicago, Illinois: Rand McNally & Company.
- Germond, J. & Witcover, J. (1993). Schools and Politics a Volatile Mix. *National Journal*, 25(46), 2740(1).
- Gomon, N. S. (1954). *Financial Implications of the Type of School District Reorganization in Nebraska*. Unpublished Doctoral Dissertation. Lincoln: University of Nebraska.
- Gottschalk, L. (1945). The Historian and the Historical Document. In L. Gottschalk, C. Kluckhorn, & R. Angell (Eds.), *The Use of Personal Documents in History, Anthropology, and Sociology* (Bulletin 53). Social Science Research Council, 3-75.
- Gottschalk, L. (1963). Categories of Historical Generalization. In L. Gottschalk (Ed.), *Generalizations in the Writing of History*. Chicago, Illinois: University of Chicago Press.

- Gremillion, J. B. (1976). *Louisiana School Finance*. Baton Rouge: Louisiana State Department of Education.
- Gurwitz, A. S. (1982). *The Economics of Public School Finance*. Cambridge, Massachusetts: Ballinger Publishing Co.
- Harp, L. (1991, October 23). *Texas 'Robin Hood' Law Hits Poor Districts with Tax Hikes, Too*. *Education Week*, 1, 23-24.
- Harp, L. (1991, December 4). *Kan. Plan Would Put School-Funding Onus on State Legislature*. *Education Week*, 1, 20.
- Harp, L. (1993, April 7). *Finance Case Pits Farming Brothers Against Nebraska*. *Education Week*, 12(28), 1, 25.
- Harrison, R. S. (1976). *Equality in Public School Finance: Validated Policies for Public School Finance Reform*. Massachusetts: Lexington Books.
- Heater, D. (1970). *History and the Social Sciences*. In M. Ballard (Ed.) *New Movements in the Study and Teaching of History*. Bloomington & London: Indiana University Press.
- Henzlik, F. E. & Chisholm, L. L. (1948). *Nebraska Looks At Her School Districts*. Lincoln: University of Nebraska Press, 13.
- Herman, D. (1962, July 11). *Property Tax Climb Far Faster Than Valuations, 1961 Total Reaches \$198 Million*, Lincoln, Nebraska: *Lincoln Journal*, 8.
- Herman, D. (1990, February 1). *\$211 Million School Bill Holds Political Snare for Governor*. Lincoln, Nebraska: *Lincoln Journal*, 13.
- Hicks, N. (1978, August 5). *Report Labels School Financing in State Inefficient*. Lincoln, Nebraska: *Lincoln Star*, 1.

- Hill, P. (1983). *Nebraska Legal Research & Reference Manual*, St. Paul, Minnesota: Mason Publishing Co., 69.
- Howren, G. (1993). *The History of School Finance in Missouri*. Unpublished Ed.D. dissertation, Columbia: University of Missouri.
- Howe, J. B., & Kemp, E. L. (Eds). (1986). *Public History: An Introduction*. Malabar, Florida: Robert E. Krieger Publishing Company.
- Hudson, C. C. (1971). *Understanding Public School Finance in Nebraska, 1971-1972*. Lincoln: University of Nebraska.
- Hudson, C. C. (1978). An Overview of School Finance in Nebraska. *Journal of Educational Finance*, 3(4), 476-486.
- Hudson, C. C. Personal Communication, October 16, 1998.
- Hudson, C. C. (1978). *Nebraska Public School Finance Study: A Study of Equal Education Opportunity and School Tax Equity*. Lincoln, Nebraska.
- Jarvis, A. O. (1987). Washington School Finance: Reform and Results. *Dissertation Abstracts International*, 47, 1096-A.
- Jarvis, O. T., Gentry, H. S., & Stephens, L. D. (1967). *Public School Business Administration and Finance; Effective Policies and Practices*. West Nyack, New York: Parker Publication Company.
- Jean, E. (1988). *Montana School Finance: 1864-1988*. Unpublished Ed.D. dissertation, Helena: University of Montana.
- Jensen, G. (1968). *Development of Nebraska Education, 1854-1967*. Lincoln: Nebraska Department of Education.
- Jess, J. D. (1980, Winter). School Finance in Rural Education. *Rural Educator*, 16-24.

- Jimerson, R. O. (1987). *The Equitability of Public School Finance in New Jersey*. *Dissertation Abstracts International*, 48, 2207-A.
- Johnson, J. R. (1954). *Representative Nebraskans*. Lincoln, Nebraska: Johnsen Publishing Company.
- Jordan, A. K. & Jordan, K. F. (1973). *Constitutional Reform Of School Finance*. Cambridge, Massachusetts: Lexington Books.
- Jordan, K. F. & Lyons, T. S. (1992). *Financing Public Education in an Era of Change*. Bloomington, Indiana: Phi Delta Kappa.
- Jordon, K. F. & McKeown, M. (1987). *Financing the Public Schools in the Post World War II Period: Transmitters, Influencers, Researchers, and Disseminators*. *Journal of Educational Research*, 12(4), 478-494.
- Joyce, J. (1978, August 15). *Public's Anger May Force School Tax Change--Lewis*. Lincoln, Nebraska: Lincoln Star, 1.
- Joyce, J. (1980, October 9). *School Aid Increase Cut Taxes \$5 Million*. Lincoln, Nebraska: Lincoln Star, 1.
- Joyce, J. (1989, October 5). *School Finance Reform Group Told to Fight for Recognition of Its Work*. Lincoln, Nebraska: Lincoln Star, 12.
- Kennedy, J. (1975, January 30). *Chasm Widening Between Schools' Needs and Funds*. Lincoln, Nebraska: Lincoln Journal.
- Kennedy, J. (1978, July 2). *New State School-Finance Plan is Suggested*. Lincoln, Nebraska: Sunday Journal Star, C-1.
- Kennedy, J. (1980, December 30). *Double State Payment Asked to Help Money-Tight Schools*. Lincoln, Nebraska: Lincoln Journal, 10.
- Kennedy, J. (1984, August 29). *Official: Raise School Aid to 45 Percent*. Lincoln, Nebraska: Lincoln Journal, 32.

- Kennedy, J. (1984, September 2). *School Taxes, Disparity Prime Factor in the Cost of Education*. Lincoln, Nebraska: Sunday Journal Star, B-1.
- Kim, D. H. (1985). *A Dynamic Analysis of Education Finance System: An Application of System Dynamics Model to New York and Connecticut Education Aid Program*. *Dissertation Abstracts International*, 46, 3249-A.
- Kirst, M. W. (1984). *The Changing Balance in State and Local Power to Control Education*. Phi Delta Kappan.
- Knapp, F. & Rutledge, K. (1990, April 6). *Orr Cites 10 Reasons for Vetoing LB 1059*. Lincoln, Nebraska: Lincoln Journal, 1, 10.
- Knapp, F. (1994, March 23). *Pay Hike Added Despite Warning of Cost*. Lincoln, Nebraska: Lincoln Journal, 1, 9.
- Knapp, F. (1994, March 23). *Property Tax: Michigan Plan Not Necessarily The Best*. Lincoln, Nebraska: Lincoln Journal, 14.
- Kozol, J. (1991). *Savage Inequalities: Children in America's Schools*. New York: Crown.
- Kozol, J. (1992). *If Money Doesn't Matter, Why All the Savage Inequalities*. *Education Digest*, 57(7), 32-35.
- Kreifel, B. (1980, December 5). *School-Burden Law Struck Down*. Lincoln, Nebraska: Lincoln Journal, 20.
- League of Women Voters. (1980). *Financing of Public Schools in Nebraska*. Lincoln, Nebraska.
- Leff, G. (1969). *History and Social Theory*. Alabama: University of Alabama Press.
- Legislative Issues Symposium Packet Materials*. (1987). Education Committee Files, Legislative Reference Library, Capitol, Lincoln, Nebraska.
- Lincoln Star. (1955, October 22). *City School Taxes Show 10.8% Hike*, 9.

- Lincoln Journal. (1964, March 23). Higher Land Appraisals Impact Distribution.
- Lincoln Star. (1965, June 17). 93% of School Funds Raised at Local Level Study Reveals, 23.
- Lincoln Journal. (1967, January 17). State Aid to Schools Is Debated; Legislators Hear Views, 5.
- Lincoln Journal. (1971, September 1). Warner: Nebraska Law Would Stand Court Test, by VPI, 30.
- Lincoln Journal. (1971, September 7). Nebraska and California Situation Similar in Public School Financing Area, 8.
- Lincoln Star. (1972, July 17). Wait for Federal Aid Said Probably Unwise 3.
- Lincoln Journal. (1972, December 12). Proposed School Funds Limit Measure Explained by Lieske, 13.
- Lincoln Star. (1973, March 22). Now School Support Changes To Be Hard, 1.
- Lincoln Star. (1978, September 8). New school funding formula is presented, by VPI, 1.
- Lincoln Star. (1978, December 8). Rail Tax Formula Criticized, 12.
- Lincoln Star. (1978, December 13). NPPD Resists Ed Expense Law, 29.
- Lincoln Journal. (1978, December 6). Supreme Court Rules Judge Erred in Not Granting Divorce, 19.
- Lincoln Star. (1982, April 7). Schools Receive 59.51% of Taxes, 22.
- Lincoln Star. (1982, December 27). Donation and Lotteries Viewed as Possible School Funding Means, 5.
- Lincoln Star. (1982, December 29). Financing of Schools Responsibility of All, Editorial, 7.

- Lincoln Journal. (1986, June 4). *Towns About to Feel Ag Land Valuation Law*, by AP, 34.
- Lincoln Star. (1986, July 7). *Fierce Fight Expected Over State School Consolidation Law*, 14.
- Lincoln Star. (1988, October 3). *State's Local Officials Say "Ouch" as Property Tax Base Erodes*, 7.
- Lincoln Star. (1988, September 10). *Official Asks for Increased Aid to Schools*, 14.
- Lincoln Star. (1989, December 22). *School Finance Reform Like a Russian Novel*, Editorial, 14.
- Lincoln Journal. (1990, June 8). *Other States, Courts Active Attacking School System Flaws*, Editorial, 12.
- Lincoln Journal. (1990, July 13). *Enriched State School Aid Gives Other Side of LB 1059*, Editorial, 8.
- Lincoln Journal. (1990, July 21). *LB 1059 Petition Drive Constitutional*, Spire Says, by AP, 8.
- Lincoln Journal. (1993, June 14). *Paying for Public Schools: Fair or 50 Years Behind?*, 8 Editorial.
- Lynch, K. K. (1986). *School Finance Policy Formulation in Pennsylvania: A Case Study*. *Dissertation Abstracts International*, 47, 1187-A.
- Mahoney, J. (1981). *Local History: A Guide for Research and Writing*. Washington, D.C.: National Education Association.
- Manley, R. M. (1972). *Images of Nebraska Education*. Lincoln, Nebraska: Selection Research Incorporated.
- McCoy, F. N. (1974). *Researching and Writing in History: A Practical Handbook for Students*. Berkeley: University of California Press.
- McIntyre, K. E. (1948). *Local School Finance in Nebraska*. Unpublished Doctoral Dissertation. Lincoln: University of Nebraska.



- McMillan, J. H. & Schumacher, S. (1989). *Research Education, A Conceptual Introduction*. Glenview, Illinois: Scott, Foresman and Company.
- Melvin, L. D. (1984). The Law of Public School Finance. *Contemporary Education*, 55(3), 149-155.
- Mercer, J. W. (1934). *The Cost of Rural Education in Sheridan County, Nebraska, and a Proposed Plan for Equalization*. Unpublished Master's Rthesis. Lincoln: University of Nebraska.
- Metzger, W. E. (1965). *A History of State and Local Support of Nebraska Public Schools*. Unpublished Doctoral Dissertation. Lincoln: University of Nebraska.
- Miewald, R. D. (1984). *Nebraska Government & Politics*. Lincoln: University of Nebraska Press.
- Miewald, R. D. & Longo, P. J. (1993). *The Nebraska State Constitution: A Reference Guide*. Westport, CT: Greenwood Press, 6.
- Molnar, S. (1998, September). State and Local Government in Nebraska: Part V. *Trading The Growth of Territorial and State Government, A Journey Through 144 Years of Haphazard Progress*. Lincoln, Nebraska: Nebraska Tax Research Council.
- Molnar, S. & Scherer, L. (1988, January). State and Local Government in Nebraska: Part IV. *Scraping For Change To Buy Billy a New Textbook, One Room Schools In the Age of Technology*. Lincoln, Nebraska: Nebraska Tax Research Council.
- Mulvey, M. (1985, September 15). *Farm Crisis Robs Schools of Much-Needed Funds*. Lincoln, Nebraska: Sunday Journal Star, 1.
- Nebraska Blue Book. (1992-93). Compiled by Clerk of the Legislature, Lincoln, Nebraska.
- Nebraska Blue Book. (1996-97). Compiled by Clerk of the Legislature, Lincoln, Nebraska.

- Nebraska Department of Education Statistical Data, 1997-98.
- Nebraska Legislature. (1963). *Legislative Bills, 73rd Session, No. 512-815.*
- Nebraska Legislative Journal. (1965). *75th Session, 2498-2499.*
- Nebraska School Financing Review Commission. (1990). *Funding Nebraska's Schools: Toward a More Rational and Equitable School Finance System for the 1990s* (NE DOCS# L3800 B012.0012-1990). Lincoln, Nebraska.
- Nebraska State Historical Society. (1930). *Know Nebraska First.* Lincoln, Nebraska: Nebraska State Historical Society.
- Nebraska Territory Journal of the House. (1864). *9th Session, 26.*
- Nebraska Territorial Laws, Joint Resolutions and Memorials. (Vol. 1855 through Vol. 1867). Omaha, NE: St. A. D. Balcombe, printer to the State.
- Nebraska Laws, Joint Resolutions and Memorials. (Vol. 1867 through Vol. 1909). Lincoln, NE: State Printer.
- Nebraska Laws. (Vol. 1909 through Vol. 1997). Lincoln, NE: "Published by authority".
- Odden, A. (1980). *Public School Finance: Prognosis for the 1980s.* Working Papers in Education Finance, Paper No. 36. Denver, Colorado: Education Commission of the States.
- Odden, A. (1991). *The Changing Contours of School Finance* (Policy Brief Number 15). San Francisco, California: Far West Laboratory for Educational Research and Development.
- Olson, J. C. & Naugle, R. C. (1997). *History of Nebraska.* Lincoln, Nebraska: University of Nebraska Press.

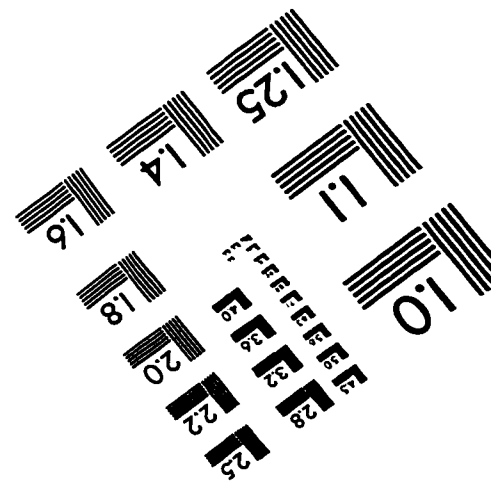
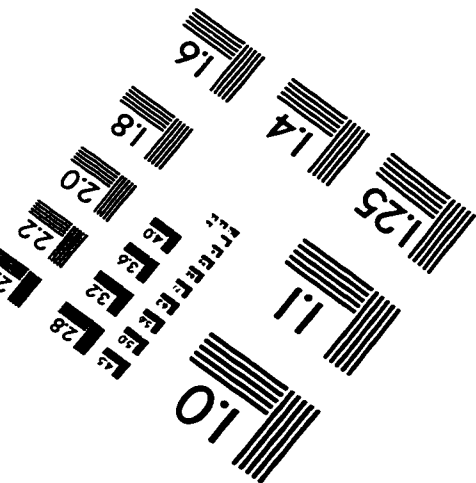
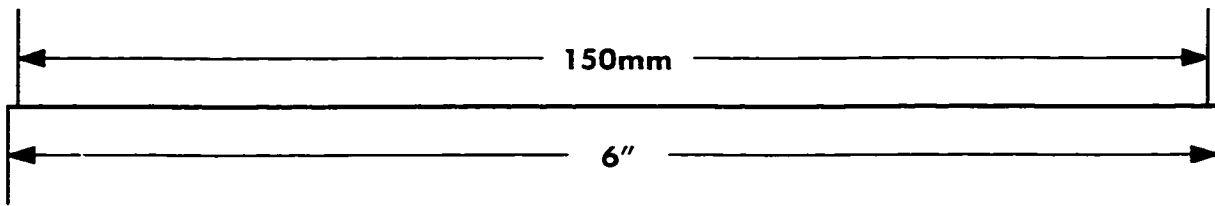
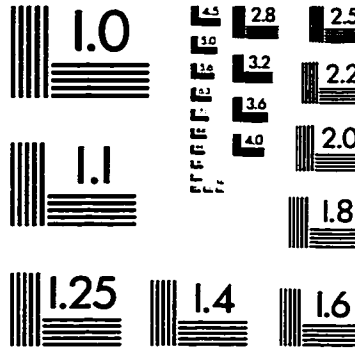
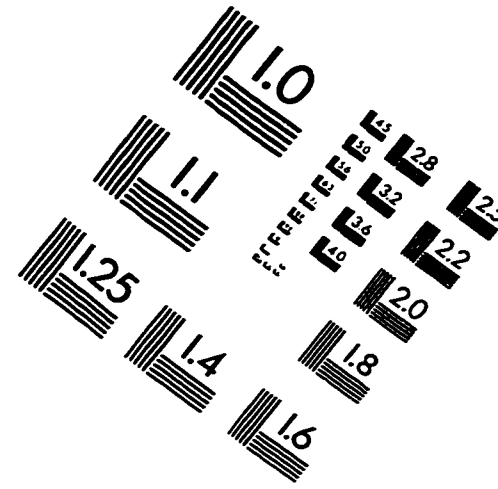
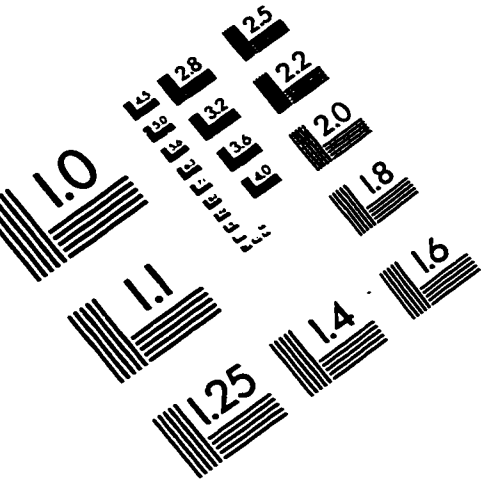
- Palaich, R. & Others. (1983). *State Legislative Voting and Leadership: The Political Economy of School Finance*. Denver, Colorado: Education Commission of the States.
- Paxson, R. (1977, December 16). *Quality of Education Varies Widely in Nebraska-Study*. Lincoln, Nebraska: Lincoln Journal, 7.
- Pieper, D. (1976, February 29). *Data Show Urban Schools Backed by More Income Than Rurals*. Lincoln, Nebraska: Journal Star, 1-B.
- Raney, M. K., & Leftwich, C. W. (1990). *An Issue of Equity: The Financing of Public Schools in the United States with an Emphasis on Texas* (Research Monograph). East Texas School Study Council: Commerce.
- Reist, M. (1990, June 27). *Gould Education Suit Beats Challenges*. Lincoln, Nebraska: Lincoln Journal, 24.
- Reneir, G. J. (1961). *History: Its Purpose and Method*. London: George Allen & Unwin Ltd.
- Roberts, J. W. (1988). *School District Creation, Abolishment and Reorganization in North Carolina: A Legal History*. *Dissertation Abstracts International*, 49, 3229-A.
- Rood, J. (1990, September 18). *Bid to Stop Vote on LB 1059 Now Goes to Supreme Court*. Lincoln, Nebraska: Lincoln Journal, 9.
- Ross, L. L. (1971). *Taxation in Public Education Analysis and Bibliography Series*. Washington, D.C.: National Center for Educational Research and Development.
- Roth, M. K. (1992, December 14). *Battle Continues over Funds from School Land in Nebraska*. Lincoln, Nebraska: Lincoln Star, 1, 7.
- Roth, M. K. (1998, April 12). *High School Affiliations not so Simple*. Lincoln, Nebraska: Lincoln Star.
- Schafer, R. J. (Ed.). (1969). *A Guide to Historical Method*. Homewood, Illinois: The Dorsey Press.

- Schmidt, E. B. (1941). *An Appraisal of the Nebraska Tax System*. Lincoln, Nebraska: University of Nebraska, 88.
- Schmidt, J. L. (1990, June 16). *Withem: LB 1059 Repeal Scenarios Discussed*. Lincoln, Nebraska: Lincoln Journal, 9.
- School Finance Task Force Report. (1994, August 30). Center for Rural Affairs, Walthill, Nebraska.
- Sepinwall, H. L. (1986). *The History of the 1875 "Thorough and Efficient" Amendment to the New Jersey Constitution in the Context of Nineteenth Century Social Thought on Education: The Civil War to the Centennial*. *Dissertation Abstracts International*, 47, 2920-A.
- Sheldon, A. E. (1931). *Nebraska, The Land and the People*. Chicago, Illinois: Lewis Publishing Company, Vols I-III.
- Sheldon, A. E. (1937). *Nebraska Old and New*. Lincoln, Nebraska: University Publishing Company.
- Sheldon, A. E. (1913). *History and Stories of Nebraska*. Lincoln, Nebraska: University Publishing Co.
- Siampos, H. (1948). *Early Education in Nebraska*. *Nebraska History*, 29(2), 113-133.
- Stark, K. J. (1992). *Rethinking Statewide Taxation of Nonresidential Property of Public Schools*. *Yale Law Journal*, 102(3), 805-834.
- Stevens, B. (1971, August 31). *School Funding Puzzle Confused by Variables*. Lincoln, Nebraska: Lincoln Journal, 8.
- Supplemental Material for an Evaluation of LB 1059 and its Impact on School Districts in Nebraska, 1994, March.
- Tate, M. (1995). *Nebraska History, An Annotated Bibliography*. Westport, Connecticut: Greenwood Press.

- Theory and Practice in Historical Study: A Report of the Committee on Historiography* (Bulletin 54). (1946). New York: Social Science Research Council.
- Thompson, D. C., Wood, R. C. & Honeyman, D. S. (1994). *Fiscal Leadership for Schools, Concepts and Practices*. New York: Longman.
- Thro, W. E. (1990). The Third Wave: The Impact of the Montana, Kentucky, and Texas Decisions on the Future of Public School Finance Reform Litigation. *Journal of Law and Education*, 19(2), 219-250.
- Thwaites, R. G. (1904). *Early Western Travels*. Cleveland, Ohio: Arthur H. Clark Company, Vols. XIV.
- Vance, M. J. (1987). *Public School Finance: A Bibliography*. Monticello, Illinois: Vance Bibliographies.
- Vexler, R. I. & Swindler, W. F. (Eds.). (1978). *Chronology and Documentary Handbook of the State of Nebraska*. Dobbs Ferry, New York: Oceanea Publications.
- Wall, M. (1972, July 17). *Balanced School Financing Suggested*. Lincoln, Nebraska: Lincoln Star.
- Walters, J. (1993). School Funding: Should Affluent Districts be Forced to Aid Poor Neighbors? *Quarterly Research*, 3(32), 747.
- Walton, D. (1972, June 29). *Committee Studies School Financing*. Lincoln, Nebraska: Lincoln Star, 1.
- Ward, J. G. (1987). An Inquiry into the Normative Foundation of American Public School Finance. *Journal of Education Finance*, 12(4), 463-477.
- Wasylenko, M. & Yinger, J., Co-Directors. (1988, July). *Nebraska Comprehensive Study, Metropolitan Studies Program, The Maxwell School*. Syracuse, New York: Syracuse University.

- White, J. B. (1956). *Published Sources on Territorial Nebraska, An Essay and Bibliography*. Lincoln, Nebraska: Nebraska State Historical Society.
- Wilkerson, W. R. (1994). The Public School Finance Environment. *Contemporary Education*, 55(3), 138-143.
- Wilson, J. R. (1986). *A New Research Guide in History*. Pacific Palisades, California: Palisades Publishers.
- Winter. (1984). In *Nebraska Government and Politics* (Breckenridge, Ed.), 18.
- Worley, J. B. (1932). *The Sources and Distribution of Public School Funds in the State of Nebraska*. Unpublished Master's Thesis. Lincoln: University of Nebraska.

# IMAGE EVALUATION TEST TARGET (QA-3)



**APPLIED IMAGE . Inc**  
1653 East Main Street  
Rochester, NY 14609 USA  
Phone: 716/482-0300  
Fax: 716/288-5989

© 1993, Applied Image, Inc., All Rights Reserved