

Agency 093 - TAX EQUALIZATION & REVIEW COMM

STATUTORY AUTHORITY:

The Tax Equalization and Review Commission is a Constitutional Agency created by Article IV, Section 28 of the Constitution of the State of Nebraska.

The statutes governing the Commission are generally found in sections 77-5001 to 77-5031.

VISION:

The Tax Equalization and Review Commission will serve the people of the State of Nebraska by using its constitutional and statutory authority to annually review and equalize assessments of property for taxation. The Commission will also serve the people of the State of Nebraska by acting as independent and neutral adjudicators with special expertise to hear appeals and review petitions impacting the valuation or taxation of property as directed by the Nebraska Legislature in a cost effective, timely and competent manner.

MISSION AND PRINCIPLES:

The mission of the Tax Equalization and Review Commission is to achieve statewide equalization of assessments of property for taxation as required by the Constitution of the State of Nebraska, and to hear appeals and review petitions impacting the valuation or taxation of property in a cost-effective, accessible and impartial forum.

GOALS:

To annually review and evaluate all available evidence and act on that evidence as necessary to achieve statewide equalization of assessments of property for taxation within the time prescribed by law; and to receive and review all appeals and petitions in a timely, convenient, and cost effective manner assuring that all parties have a full and fair opportunity to be heard.

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Financial Data

	FY16 Actual	FY17 Approp	FY18 Request	FY18 Recomm	FY19 Request	FY19 Recomm
Operations Funding						
General Fund	722,484	837,359	892,121	845,135	918,945	858,152
Cash Fund	66,592	70,000	45,000	45,294	45,000	45,294
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations	789,076	907,359	937,121	890,429	963,945	903,446
Aid Funding						
General Fund	0	0	0	0	0	0
Cash Fund	0	0	0	0	0	0
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Aid Funding	0	0	0	0	0	0
Total Funding						
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Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	789,076	907,359	937,121	890,429	963,945	903,446

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Program 115 - OPERATIONS

PROGRAM DESCRIPTION:

Operations include all functions of the Commission; Primarily the appropriate resolution of appeals and the completion of statewide equalization.

PROGRAM OBJECTIVES:

The Commission has two program objectives; the timely completion of statewide equalization and the appropriate resolution of appeals or petitions in the calendar year following the year of filing.

PERFORMANCE MEASURES:

Inputs are personal efforts of seven staff and three commissioners with two hearing rooms in Lincoln and the use of rented space or no-cost space across the state.

Efficiency: The Commission's budget is primarily composed of salary, employee benefits, rent of space, and other costs that do not fluctuate with the volume of appeals and petitions filed each year. Single Commissioner hearings have also improved the Commission's efficiency.

Outcomes: Statewide equalization has been achieved within the statutory timeframes.

Quality: A very small number of the Commission's decisions are appealed to the appellate courts. See table below.

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Program 115 - OPERATIONS

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Total Program	789,076	907,359	937,121	890,429	963,945	903,446