



# Nebraska Tax Equalization and Review Commission

PO Box 94732 • Lincoln NE 68509-4732 • (402) 471-2842 • FAX (402) 471-7720

January 5, 2010

Senator Lavon Heidemann  
State Capitol  
P.O Box 94604  
Lincoln, NE 68509-4604

In Re: Session LBs 1, 2, & 3 Reports

Dear Senator Heidemann

For the current biennium the Commission has carryover funding in both its general fund and cash fund which is available to meet all anticipated expenditures in excess of new appropriations. The Commission's goal however, is to keep expenditures within the new appropriations limitation. The Commission in an effort to manage its caseload had hired another hearing clerk as authorized, and leased more space for another hearing room. The Commission believes those initiatives can be funded from current new appropriations because the Commission has experienced vacancy savings up to the date of the new hire and cost savings from rule changes which became effective in June of 2009. If further cuts are made to the 10-11 biennium budget the Commission's budget base for the next biennium might not be large enough, with a small increase in the base, to support the commitments made with the new hire and additional space without specific adjustments for those items.

Impacts of budget reductions in the 09-10 and 10-11 fiscal years.

Impact on Staffing: None. The Commission has been able to hire on additional staff person to help manage its case load.

Impact on Services: Efforts to reduce travel costs may require more cooperation from parties to appeals. The Commission may initiate shorter hearings and require that hearings be held when scheduled.

Federal funds: The Commission does not receive federal funds.

Will fees be increased? The Commission collects a filing fee of \$25 and fees for copying. There are no plans to increase the copying charge. The filing fee is set by statute and has been unchanged since creation of the Commission in 1996. The Commission in 2009 asked that the filing fee be increased to \$50. The Legislature has not acted on that request. A \$25 increase in

Robert L. Hans  
Commissioner

Mark P. Reynolds  
Chairman

Susan S. Lore  
Commissioner

Wm. R. Wickersham  
Commissioner

the filing fee if enacted in 2010, with an effective date prior to August 24, 2010, would raise cash receipt projections by \$40,000 for the fiscal year 10-11 and thereafter.

If you wish further information please contact me.

Sincerely yours



Wm. R. Wickersham, Chairperson  
Tax Equalization and Review Commission

cc: Senator John N. Harms  
Senator Tony Fulton  
Senator Tom Hansen  
Senator Heath Mello  
Senator Danielle Conrad  
Senator John E. Nelson  
Senator Jeremy J. Nordquist  
Senator John Wightman  
Doug Gibbs, Fiscal Analyst  
Lyn Heaton, Budget Analyst