

Agency 93 - Tax Equalization & Review

Statutory Authority:

Constitution of the State of Nebraska, Article IV, Section 28, Paragraph 2.

Nebraska Revised Statutes, Chapter 77, Article 50.

Vision Statement:

Our vision for the future of the Tax Equalization and Review Commission is an ever improving equalization of real property valuations, taxpayer by taxpayer, county by county, statewide. As this valuation improvement evolves, the property tax burdens will become more equitable, uniform and proportionate for Nebraska taxpayers both individually and by property class.

Mission Statement:

The mission of the Tax Equalization and Review Commission is to provide an avenue of appeal to the Nebraska taxpayer that is affordable, accessible, and accountable. In addition to the hearing of individual appeals, a formal plan of equalization is to be developed and implemented which will result in progressive improvement in the quality of assessments of real property statewide.

Our principles are designed to require professional conduct, maintain a high standard of integrity and ethics in all our affairs, and ultimately provide an objective, qualified and unbiased hearing board for any and all areas of property valuation dispute. The taxpayer is to be accorded the greatest respect and consideration and have his/her appeal determined in a timely manner.

Goals:

1. To provide competent and legally correct resolutions using a less costly, more accessible approach for individual taxpayers, county officials, and any other entity that may come before the Commission.
2. To design and implement a formal plan of equalization that will benefit the individual taxpayer and governmental subdivisions by setting uniform standards of assessment and appraisal practices.
3. The Commissions ultimate goal is the fair and equitable valuation of all property in the state.

These goals can best be accomplished through improvements in the quality of assessment and appraisal practices, both at the state and county level.

Financial Data:

	Actual FY00	Approp FY01	Request FY02	Recom FY02	Request FY03	Recom FY03
General Fund	509,455	575,252	601,762	604,312	603,976	623,270
Cash Fund	19,669	11,500	11,500	11,500	11,500	11,500
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 Agency	529,124	586,752	613,262	615,812	615,476	634,770

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Program 115 - Operations

Program Objectives:

The fair and equitable valuation of all property in the state.

1. By realizing improvement in the quality of assessment and appraisal practices, both at the state and county level.
2. By annually updating a formal plan of equalization.
3. By adoption of appropriate assessment and appraisal standards for all 93 counties.
4. By monitoring the implementation of those standards through use of statistical studies, narrative reports, and information obtained during the appeal process.
5. By providing assistance, or if required, corrective action, to insure compliance and progressive improvement.

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Performance Measures:

Year	96	97	98	99	00	
1. Hearings	4	5	6	5	5	Public hearings for formal plan of equalization input.
2. Hearings	5	1	13	6	5	Public hearings on County Petitions.
3. Counties	NA	63	82	29	28	Called in for show cause hearings (statistical)
4. Counties	NA	30	21	24	15	Counties ordered to make a change in a class/subclass
5. Counties	NA	40	23	26	17	Classes changed in Equalization actions.
6. Appeals	297	496	909	477	800+	Taxpayer appeals filed with the Commission.

Note: Item 5 is the result of improving assessment practices by the Counties.