

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:

The vision for the future of the Tax Equalization and Review Commission is as an agency which will constantly assist in improving the equalization of real property valuations, taxpayer by taxpayer, county by county, across the state. As this valuation improvement evolves, the property tax burdens will become more equitable, more uniform and more 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 for the Nebraska taxpayer and other individuals which is affordable, accessible, and accountable. In addition to the hearing of individual appeals, the Commission has a constitutional duty to equalize assessments within each property class on an annual basis. The Commission also has a statutory duty to hear and decide county petitions on an annual basis.

The Commission's principles require professional conduct, a high standard of integrity and ethical conduct, and ultimately that the Commission provide a qualified, objective, timely, and unbiased resolution of disputes.

Goals:

- 1) To provide competent, credible, and legally correct resolutions of valuation, exemption, and other related disputes using a cost effective and accessible approach for individual taxpayers, county officials, and other individuals and entities who may come before the Commission.
- 2) The Commission's ultimate goal is the fair and equitable valuation of all property in the state.

Financial Data:

	Actual FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	658,788	673,621	700,000	698,940	700,000	720,795
Cash Fund	20,340	20,318	20,000	20,149	20,000	20,149
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	679,128	693,939	720,000	719,089	720,000	740,944

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Program Objectives:

- 1) Annually equalize values of taxable real and personal property pursuant to Article IV, Section 28 and Article VIII, Section 1 of the Nebraska Constitution.

- 2) Timely hear and decide appeals from decisions of county boards of equalization, the Property Tax Administrator, and others as directed by the Legislature in an informal effective manner.

Financial Data:

	Actual FY04	Approp FY05	Request FY06	Recom FY06	Request FY07	Recom FY07
General Fund	668,788	673,621	700,000	698,940	700,000	720,796
Cash Fund	20,340	20,318	20,000	20,149	20,000	20,149
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	679,128	693,939	720,000	719,089	720,000	740,944

Performance Measures:

	1996	1997	1998	1999	2000	2001	2002	2003	2004	
1. Hearings	5	1	13	6	5	6	1	3	3	County Petitions
2. Counties (statistical)	NA	63	82	29	28	13	8	13	55	Show cause hearings
3. Counties Changes	NA	30	21	24	15	12	5	8	50	Counties-Equalization
4. Counties Changes	NA	40	23	26	17	13	6	10	63	Classes-Equalization
5. Appeals Commission	297	496	909	477	831	1016	750	985	568	Taxpayer appeals to