

# **Agency 093 - TAX EQUALIZATION & REVIEW COMM.**

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## **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.

In general, statutes describing the Commission and its authority are found in Nebraska Revised Statutes Chapter 77 Article 50.

## **VISION:**

The Tax Equalization and Review Commission will use its constitutional and statutory authority to review and equalize assessments of property for taxation. The Commission will also act as an independent and neutral decision maker, with special expertise, to review decisions of others as directed by the Nebraska Legislature.

## **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 review decisions of others impacting the valuation or taxation of property in an open, accessible and impartial forum.

## **GOALS:**

Goals of the Tax Equalization and Review Commission are to: Annually review and evaluate in an open forum, within the time prescribed by law, all available evidence and act on that evidence as necessary to achieve statewide equalization of assessments of property for taxation; and to receive and review all appeals and petitions in a timely, convenient, and cost effective manner assuring that all parties have an opportunity to be heard.

# Agency 093 - TAX EQUALIZATION & REVIEW COMM.

## Financial Data

	FY08 Actual	FY09 Approp	FY10 Request	FY10 Recomm	FY11 Request	FY11 Recomm
<b>Operations Funding</b>						
General Fund	753,949	875,451	975,609	858,913	1,002,527	881,371
Cash Fund	3,581	110,000	100,000	75,000	100,000	75,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
<b>Total Operations</b>	<b>757,530</b>	<b>985,451</b>	<b>1,075,609</b>	<b>933,913</b>	<b>1,102,527</b>	<b>956,371</b>
<b>Aid Funding</b>						
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
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
General Fund	753,949	875,451	975,609	858,913	1,002,527	881,371
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<b>Total Agency</b>	<b>757,530</b>	<b>985,451</b>	<b>1,075,609</b>	<b>933,913</b>	<b>1,102,527</b>	<b>956,371</b>

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## Program 115 - OPERATIONS

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### **PROGRAM DESCRIPTION:**

The operations of the Tax Equalization & Review Commission include all functions of the Commission. Primarily this involves the resolution of appeals or petitions and the conduct of statewide equalization.

### **PROGRAM OBJECTIVES:**

The Commission has two program objectives. The first program objective is the timely conduct of statewide equalization and second, the resolution of appeals or petitions in the calendar year following the year of their filing. Since the Tax Equalization and Review Commission's beginning, statewide equalization has been conducted within the time frame required by statute. Cooperation with the Property Tax Administrator has been critical to that success. The Commission will work to encourage a continuation of that cooperation. The Commission believes an unsatisfactory number of appeals filed in 2007 will not be resolved during 2008.

### **PERFORMANCE MEASURES:**

The personal efforts of five staff and four commissioners with the space to have offices and a hearing room are the inputs to the Tax Equalization and Review Commission's performance. An annual review of the level of value in 93 counties and orders adjusting the level of value as necessary will be accomplished. 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. The Commission believes the carryover to 2009 of appeals filed in 2007 but unresolved in 2008 is unsatisfactory.

### **GOVERNOR'S RECOMMENDATION NOTES:**

Increased flexibility is provided to the commission in the Governor's recommendations to address its number one priority-which is to resolve valuation appeals in a timely manner. An earmark for contract mediation has been revised to allow existing appropriation to be used toward alternative methods for resolving appeals.

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**Program 115 - OPERATIONS**

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Revolving Fund	0	0	0	0	0	0
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<b>Aid Funding</b>						
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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
<b>Total Aid Funding</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Funding</b>						
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<b>Total Program</b>	<b>757,530</b>	<b>985,451</b>	<b>1,075,609</b>	<b>933,913</b>	<b>1,102,527</b>	<b>956,371</b>