

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 an independent and neutral decision maker, with special expertise, to review decisions of others 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 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 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 an opportunity to be heard.

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Financial Data

	FY10 Actual	FY11 Approp	FY12 Request	FY12 Recomm	FY13 Request	FY13 Recomm
Operations Funding						
General Fund	856,592	815,044	778,959	720,267	778,959	682,040
Cash Fund	30,069	95,000	115,000	95,000	115,000	95,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Operations Funding	886,661	910,044	893,959	815,267	893,959	777,040
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						
General Fund	856,592	815,044	778,959	720,267	778,959	682,040
Cash Fund	30,069	95,000	115,000	95,000	115,000	95,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
Other Fund	0	0	0	0	0	0
Total Agency	886,661	910,044	893,959	815,267	893,959	777,040

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Program 115 - OPERATIONS

PROGRAM DESCRIPTION:

Operations include all functions of the Commission, primarily the resolution of appeals and the conduct of statewide equalization.

PROGRAM OBJECTIVES:

The Commission has two program objectives, the timely conduct of statewide equalization and the resolution of appeals or petitions in the calendar year following the year of their filing.

Hearing of an appeal requires a substantial commitment of time and other resources. Time and other resources are finite or limited. Authority to conduct single commissioner hearings would increase the number of appeals resolved. The goal would be to resolve appeals within 1 to 1 1/2 years from the date appeals are filed with the Commission.

PERFORMANCE MEASURES:

Inputs are personal efforts of six staff and four commissioners with the space to have offices and two hearing rooms.

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.

Outcomes. Statewide equalization has been achieved within the statutory time frames.

Quality. A small number of the Commission's decisions are appealed to the appellate courts.

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Total Program	886,661	910,044	893,959	815,267	893,959	777,040