

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 independent and neutral adjudicators with special expertise to hear appeals and review petitions impacting the valuation or taxation of property 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 hear appeals and review petitions impacting the valuation or taxation of property in a cost-effective, accessible, and impartial forum.

GOALS:

To annually review and evaluate 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 a full and fair opportunity to be heard.

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Financial Data

	FY14 Actual	FY15 Approp	FY16 Request	FY16 Recomm	FY17 Request	FY17 Recomm
Operations Funding						
General Fund	719,697	730,051	815,373	803,880	815,448	823,967
Cash Fund	87,385	115,000	51,000	51,000	51,000	51,000
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	807,082	845,051	866,373	854,880	866,448	874,967
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	719,697	730,051	815,373	803,880	815,448	823,967
Cash Fund	87,385	115,000	51,000	51,000	51,000	51,000
Federal Fund	0	0	0	0	0	0
Revolving Fund	0	0	0	0	0	0
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Total Agency	807,082	845,051	866,373	854,880	866,448	874,967

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Program 115 - OPERATIONS

PROGRAM DESCRIPTION:

Operations include all functions of the Commission; primarily the resolution of appeals and the completion of statewide equalization.

PROGRAM OBJECTIVES:

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

The Commission's priority is funding to implement processes and procedures for reduction of the time between filing of an appeal and its resolution. The Commission's goal is to have a resolution of an appeal in the calendar year following its filing.

PERFORMANCE MEASURES:

Inputs are personal efforts of seven staff and three commissioners with two hearing rooms in Lincoln and the use of rented space or no-cost space in outstate communities.

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 very small number of the Commission's decisions are appealed to the appellate courts. (See table below)

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