

# 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 Tax Equalization and Review Commission is to improve the equalization of real property valuations.

## 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.

## 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.

## Financial Data:

	Actual FY98	Approp FY99	Request FY00	Recom FY00	Request FY01	Recom FY01
General Fund	378,575	471,052	554,630	567,844	574,630	618,588
Cash Fund	1,500	1,500	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	380,075	472,552	566,130	579,344	586,130	630,088

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## Program 115 - Operations

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### 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:

	1996	1997	1998	
1. Hearings	4	5	6	Public hearings for the formal plan of equalization input.
2. Hearings	5	1	13	Public hearings on County Petitions.
3. Counties	NA	63	82	Called in for show cause hearings (statistical profile).
4. Counties	NA	30	21	Counties ordered to make a change in a class or subclass.
5. Counties	NA	40	23	Classes changed (of a possible 310) Equalization actions.
6. Appeals	297	496	810	Taxpayer appeals filed with the Commission.

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