

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 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 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 a full and fair opportunity to be heard.

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Financial Data

	FY12 Actual	FY13 Approp	FY14 Request	FY14 Recomm	FY15 Request	FY15 Recomm
Operations Funding						
General Fund	684,623	683,640	733,273	730,680	733,273	744,584
Cash Fund	83,062	115,000	100,000	100,000	100,000	100,000
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	767,685	798,640	833,273	830,680	833,273	844,584
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	684,623	683,640	733,273	730,680	733,273	744,584
Cash Fund	83,062	115,000	100,000	100,000	100,000	100,000
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	767,685	798,640	833,273	830,680	833,273	844,584

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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 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. The Legislature authorized Single Commissioner hearings in the 2011 session.

PERFORMANCE MEASURES:

Inputs are personal efforts of seven staff and three 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. (See table below)

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Other Fund	0	0	0	0	0	0
Total Program	767,685	798,640	833,273	830,680	833,273	844,584