

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief executive officer of the Property Assessment Division of the Department of Revenue. The qualifications and duties of the Property Tax Administrator are established by statute. *See* Neb. Rev. Stat. §§77-701 and 77-702. The Property Tax Administrator is appointed by the Governor, with the approval of a majority of the members of the Legislature, and serves under the general supervision of the Tax Commissioner.

Administration

The Administration Section is responsible for management of the support functions of the Division such as budget and accounting, personnel, and performs general office administration for all sections.

Policy/Legal

The Policy/Legal Section is responsible for all legal matters for the Division. The Division has one attorney to serve all legal functions. Additionally, the Division has Tax Specialists that provide policy functions such as legislation, regulations, correspondence, coordination of education for assessor's certification, and promulgation of the Nebraska Assessor Reference Manual, information guides/brochures, and other associated duties. This Section is responsible for specific statutory duties, including: valuation of state assessed property (railroad companies, public service entities, car companies and air carriers); distribution of car company and air carrier taxes; administration of the homestead exemption program, documentary stamp program, creation of the Tax Increment Financing Annual Report; determination of the appraised value for the public sale of educational lands; determination of the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act and the Nebraska Advantage Act; annual certification of school adjusted valuation used in state aid calculations; administrative reports filed by counties for data collection of valuation and property tax information; and preparation of the Division's Annual Report.

Information Technology

The Information Technology Section is responsible for the Division's personal computer environment and providing advice and assistance to all Division staff on the utilization of the programs used by the Division. This section includes the Division's data entry staff which performs support functions to all sections. Currently, this Section's staff troubleshoots all technology issues and administers the GIS – Geographic Information Systems and associated data bases, e.g. maps with pertinent characteristics that impact valuation, taxation, equalization, etc. This staff is also responsible for the administration of the computer software program for the Property Tax Administrative System/Computer Assisted Mass Appraisal (PTAS/CAMA) and provides specific support functions to users of the computer software program that the Division provides to its assessment offices and contracted counties.

Measurement

The Measurement Section is responsible for ascertaining the level of value and quality of assessment of all real property in each county. This Section works directly with county officials and provides advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property. This Section develops the sales file that is used throughout the assessment process, including: determining the adjusted valuation for school districts; information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission; and, valuation information for use by the county assessors. The sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The employees in this Section, Field Liaisons, are located throughout the state, so that they are experienced in the area of their work and are readily available for assistance to the counties that they serve. The Liaisons work with the county assessors on analysis of sales information and assessment practices and procedures.

Assessment

The Assessment Section is responsible for performing the assessment function in counties where the assessment function has been assumed. These functions include management of the assessment office in each county and the appraisal of all real property in each county. Currently, the assessment function in the following nine counties has been assumed: Dakota, Dodge, Garfield, Greeley, Harlan, Hitchcock, Keith, Saunders and Sherman. While the process for managing the assessment office is fairly unchanged as a result of the state assumption, the Division's philosophy regarding the appraisal function is different from that of an individual county. The Division has an appraisal staff that is shared among the counties that are assumed. Sharing these resources allows for a more efficient allocation of resources. While some of the counties are large and active enough to justify their own appraiser or appraisers, some of the counties are small enough to share appraisal staff if they are located close to one another.