

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief executive officer of the Property Assessment Division (PAD) 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.

Policy/Legal

The Policy/Legal Section is responsible for all legal matters for PAD. There is one attorney and five tax specialist seniors that provide policy functions such as:

- Summarizing legislation;
- Drafting regulations;
- Drafting correspondence;
- Coordinating education for county assessor's certification;
- Promulgating the Nebraska Assessor Reference Manual;
- Representing the Department in property tax matters in administrative hearings and before the Tax Equalization and Review Commission;
- Drafting 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 and documentary stamp tax programs;
- Preparation 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 (LB 775) 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 PAD Annual Report.

Measurement

The Measurement Section is responsible for ascertaining the level of value and quality of assessment of all real property in the state. This Section works directly with county assessors 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 measurement process, including:

- Determining the adjusted valuation for school districts;
- Developing information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission; and
- Developing 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, have offices throughout the state, and are readily available to assist in the counties. The field 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. The assessment function for nine counties was assumed by PAD beginning in July 1998. In 2009, legislation was passed that will transfer the state assessment offices back to the county by June 30, 2013. Currently, there are seven state assessment offices in Dakota, Dodge, Garfield, Greeley, Harlan, Hitchcock, and Saunders Counties. While the process for managing the assessment office is fairly unchanged as a result of the state assumption, PAD's philosophy regarding the assessment and appraisal function is different from that of an individual county. There are assessment and appraisal staff that are shared among the assumed counties. 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 assessment or appraiser staff, some of the counties are small enough to share the assessment and appraisal staff since they are in close proximity to each other.