

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief administrative 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 are two attorneys and four 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's 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, [Form 775P](#) and the Nebraska Advantage Act, [Form 312P](#);
- 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;
- Preparation of the PAD Annual Report; and
- Annually, prepare and publish list of delinquent real property taxes.

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;
- Review permissive exemptions for qualified organizations, approved by counties; 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, both tax specialist seniors and 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 the analysis of sales information and assessment practices and procedures.