

Sections within the Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief administrative officer of the Property Assessment Division of the Nebraska 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 the majority of the members of the Legislature and serves under the general supervision of the Tax Commissioner.

The Property Assessment Division has two sections detailed below, Policy/Legal and Field Operations.

Policy/Legal Section

The Policy/Legal Section is responsible for all legal matters for the Division. This section provides policy functions such as:

- Summarizing legislation;
- Drafting regulations;
- Drafting correspondence;
- Providing education for county assessor's certification;
- Representing the Division in property assessment matters at administrative hearings and before the Tax Equalization and Review Commission;
- Reviews permissive exemptions for qualified organizations, approved by counties;
- Drafting information guides;
- Issuing News/Press Releases; and
- Other associated duties.

This section is also responsible for the Division's statutory duties related to state assessment, property exemptions, documentary stamp tax, incentives programs, property tax credits, and all reporting requirements of the Division.

Field Operations Section

The Field Operations Section is responsible for ascertaining the level 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 state sales file, and also:

- Coordinates education for county assessor's certification;
- Determines the adjusted valuation for school districts;
- Develops information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission;

- Develops valuation information for use by the county assessors;
- Provides various maps as resources to the county assessors, and
- Coordinates updated soil survey conversions.

The state sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The public servants in this section have offices throughout the state and are readily available to assist in the counties. They work with the county assessors on analysis of sales information and assessment practices and procedures.