

**DIRECTORY**  
**Nebraska Department of Revenue, Property Assessment Division**  
State of Nebraska – Agency 16

**MAIN OFFICE:**

**Department of Revenue, Property Assessment Division**

301 Centennial Mall South

PO Box 98919

Lincoln, NE 68509-8919

Fax: 402-471-5993

Website: [revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

**Property Tax Administrator**

Sarah Scott ..... 402-471-5962

**Legal & Policy Section**

Section Manager & Attorney, Debra Williams..... 402-471-5961

Attorney, Nathan Kinport ..... 402-471-5975

**Field Operations Manager**

Curtis Stephen..... 308-221-6895

**Field Operations Section**

Tax Specialist Senior, Mike Kroliskowski ..... 308-745-0246

Tax Specialist Senior, Allison Rauch ..... 308-772-0156

**LINCOLN OFFICE DIRECTORY, BY SUBJECT**

**Agricultural Land - Valuation & Special Value** (greenbelt)

Mike Krolikowski ..... 308-745-0246

Allison Rauch..... 308-772-0156

Curtis Stephen..... 308-221-6895

**Annual Report** (value, tax rates, taxes levied information)

Cathy Gusman..... 402-471-5864

Kamisah O'Donnell ..... 402-595-1531

Amber Berliner ..... 308-221-6592

**Appraisal Contracts**

Michelle Cruz..... 402-471-5986

Sarah Scott ..... 402-471-5962

Assigned Field Staff, see section for Field Operations Staff, by location

**Certificate of Taxes Levied Report Form 49** (valuation, taxes, & tax rate - state avg. tax rate)

Cathy Gusman..... 402-471-5864

Kamisah O'Donnell ..... 402-595-1531

Amber Berliner ..... 308-221-6592

**County Abstracts of Assessment Reports  
Real Property Form 45**

See, Field Operations Staff, by location

Mike Krolikowski ..... 308-745-0246  
Allison Rauch..... 308-772-0156  
Curtis Stephen..... 308-221-6895

**Delinquent Real Property List**

Valerie Ceglia ..... 402-471-5966

**Documentary Stamp Tax**

Amber Berliner ..... 308-221-6592  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

**Education** (Assessor Certification, Exam, & Continuing Education)

Allison Rauch..... 308-772-0156

**Exemptions** (e.g., governmental; permissive - educational, religious, charitable; motor vehicle exemptions)

Cathy Gusman..... 402-471-5864  
Debra Williams ..... 402-471-5961  
Nathan Kinport..... 402-471-5975

**Forms, Information Guides, Manuals**

Debra Williams ..... 402-471-5961

**Homestead Exemptions & Homestead Exemption Summary Certificates**

Valerie Ceglia ..... 402-471-5966  
Nathan Kinport..... 402-471-5975

**Incentive Programs - Nebraska Advantage Act, Form 312P, ImagiNE, Form 1107P**

Debra Williams ..... 402-471-5961  
Nora Borer ..... 402-471-5882  
Allison Rauch..... 308-772-0156

**Information & Technology** (technical support for computer systems)

Suvarna Ganadal ..... 402-471-5680  
Sonya Friesel..... 402-471-5855

**Legal Issues & Tax Policy**

Debra Williams ..... 402-471-5961  
Nathan Kinport..... 402-471-5975

**Legislation**

Sarah Scott ..... 402-471-5962  
Debra Williams ..... 402-471-5961  
Nathan Kinport..... 402-471-5975

**Maps**

Barb Oswald..... 402-635-0999  
Allison Rauch..... 308-772-0156

**Assessment Sales Ratios/Level of Assessment**

Curtis Stephen..... 308-221-6895  
Mike Krolikowski ..... 308-745-0246  
Allison Rauch..... 308-772-0156

**Mineral Interests**

Sarah Scott ..... 402-471-5962  
Allison Rauch..... 308-772-0156

**Nameplate Capacity Tax**

Kamisah O’Donnell ..... 402-595-1531  
Nathan Kinport..... 402-471-5975

**Personal Property Assessment**

Cathy Gusman..... 402-471-5864  
Kamisah O’Donnell ..... 402-595-1531  
Nathan Kinport..... 402-471-5975

**Plan of Assessment Reports**

Mike Krolikowski ..... 308-745-0246  
Allison Rauch..... 308-772-0156  
Curtis Stephen..... 308-221-6895

**Press/News media**

Property Tax Administrator, Sarah Scott..... 402-471-5962

**Property Valued by the State** (centrally assessed):

*Air Carriers Form 40*

Kamisah O’Donnell ..... 402-595-1531  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

*Car Lines Form 44*

Kamisah O’Donnell ..... 402-595-1531  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

*Tax Distribution Car Lines and Air Carriers*

Kamisah O’Donnell ..... 402-595-1531  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

*Public Service Entities Form 43* (Appraisals & Valuation Distribution)

Kamisah O’Donnell (distribution)..... 402-595-1531  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

***Railroads Form 41*** (Appraisals & Valuation Distribution)

Kamisah O'Donnell (distribution) ..... 402-595-1531  
Nathan Kinport..... 402-471-5975  
Debra Williams ..... 402-471-5961

***Equalization of Property Valued by the State***

Cathy Gusman..... 402-471-5864  
Sarah Scott ..... 402-471-5962

**Real Estate Transfer Statement (Form 521)**

Sarah Scott ..... 402-471-5962  
Debra Williams ..... 402-471-5961

**Real Property Assessment**

Mike Krolikowski..... 308-745-0246  
Allison Rauch..... 308-772-0156  
Curtis Stephen..... 308-221-6895  
Sarah Scott ..... 402-471-5962

**Real Property Tax Credit**

Cathy Gusman..... 402-471-5864  
Kamisah O'Donnell ..... 402-595-1531  
Sarah Scott ..... 402-471-5962

**Regulations, Directives, & Tax Policy**

Debra Williams ..... 402-471-5961  
Nathan Kinport..... 402-471-5975  
Sarah Scott ..... 402-471-5962

**Rent-Restricted Housing Projects Valuation Committee**

Amber Berliner ..... 308-221-6592  
Debra Williams ..... 402-471-5961

**Reports & Opinions**

Sarah Scott ..... 402-471-5962  
Curtis Stephen..... 308-221-6895  
Mike Krolikowski ..... 308-745-0246  
Allison Rauch..... 308-772-0156  
See, Field Operations Staff, by location

**Research Reports** (Annual Report, TIF Report, Value, Tax Rates, Taxes Levied Information)

Cathy Gusman..... 402-471-5864  
Kamisah O'Donnell ..... 402-595-1531  
Amber Berliner ..... 308-221-6592

**Sales File**

Mike Krolikowski ..... 308-745-0246  
Allison Rauch..... 308-772-0156  
Curtis Stephen..... 308-221-6895  
Suvarna Ganadal ..... 402-471-5680  
See, Field Operations Staff, by location

**Sales File Data Requests**

Michelle Cruz..... 402-471-5986  
Email requests for sales file data to PAT.SalesFileREQ@nebraska.gov

**School Adjusted Valuation**

Cathy Gusman..... 402-471-5864  
Kamisah O’Donnell ..... 402-595-1531  
Sarah Scott ..... 402-471-5962

**School District Taxable Value Report**

Cathy Gusman..... 402-471-5864  
Kamisah O’Donnell ..... 402-595-1531

**Soil Conversions**

Sarah Scott ..... 402-471-5962  
Mike Krolikowski ..... 308-745-0246

**Tax Increment Financing (TIF)**

Cathy Gusman..... 402-471-5864  
Kamisah O’Donnell ..... 402-595-1531

**Website information:** [revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)

**FIELD OPERATIONS STAFF, BY LOCATION**

**LINCOLN**

Nebraska State Office Building  
301 Centennial Mall South,  
PO Box 98919  
Lincoln, NE 68509

Nora Borer ..... 402-471-5882  
Kay Paulsen ..... 402-471-5952  
Leane Loofe ..... 402-471-6179  
Michelle Cruz..... 402-471-5986  
Tommy Nguyen ..... 402-471-5865

**ALLEN**

Barb Oswald..... 402-635-0999

**LOUP CITY**

Mike Krolikowski ..... 308-745-0246

**KEARNEY, NE**

124 W 46<sup>th</sup> St. Ste. 103  
Kearney, NE 68847

Kennadi Findley ..... 308-251-5965

**NORTH PLATTE**

Craft State Office Building  
200 South Silber Street  
North Platte, NE 69101

Amber Berliner ..... 308-221-6592

Allison Rauch..... 308-772-0156

Chelsey Fessler ..... 308-221-6956

**OMAHA**

Nebraska State Office Building  
1313 Farman St Ste 100  
Omaha, NE 68102

Kamisah O’Donnell ..... 402-595-1531

Anne Freitas ..... 402-595-2071

**SCOTTSBLUFF**

State Office Building  
505A Broadway, Suite 800  
Scottsbluff, NE 69361

Mark Loose ..... 308-633-8625

**RELATED SUBJECTS**

**Department of Revenue**

Charitable Gaming Assistance ..... 402-471-5937

Motor Fuels Assistance..... 402-471-5730

Taxpayer's Assistance ..... 402-471-5729

website: [revenue.nebraska.gov](http://revenue.nebraska.gov)

**Motor Vehicle Tax & Fee**

Betty Johnson..... 402-471-3909

website: [dmv.nebraska.gov](http://dmv.nebraska.gov)

**Nebraska Association of County Officials (NACO)**..... 402-434-5660

website: [nacone.org](http://nacone.org)

**Tax Equalization and Review Commission** ..... 402-471-2842

website: [terc.nebraska.gov](http://terc.nebraska.gov)