

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

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

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

<i>Railroads Form 41</i> (Appraisals & Valuation Distribution)	
Kamisah O'Donnell (distribution)	402-595-1531
Nathan Kinport	402-471-5975
Debra Williams	402-471-5961

<i>Equalization of Property Valued by the State</i>	
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

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
 Michelle Cruz..... 402-471-5986
 Tommy Nguyen 402-471-5865
 Rachel West 402-471-5719

ALLEN

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

LOUP CITY

Mike Krolikowski 308-745-0246

KEARNEY, NE

124 W 46th 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

Motor Vehicle Tax & Fee

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

website: dmv.nebraska.gov

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

website: nacone.org

Tax Equalization and Review Commission402-471-2842

website: terc.nebraska.gov