

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

PAD STAFF 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 PAD Staff, by location

Assessment Sales Ratios/Level of Assessment

Curtis Stephen 308-221-6895

Mike Krolikowski 308-745-0246

Allison Rauch 308-772-0156

Certificate of Taxes Levied Report Form 49 (valuation, taxes, & tax rate - state avg. tax rate)	
Cathy Gusman	402-471-5864
Amber Berliner	308-221-6592

County Abstracts of Assessment Reports

Real Property Form 45

See PAD Staff, by location	
Mike Krolikowski	308-745-0246
Allison Rauch	308-772-0156
Curtis Stephen	308-221-6895

Delinquent Real Property List

Rachel West	402-471-5719
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Documentary Stamp Tax

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

Education (Assessor Certification, Exam, & Continuing Education)

Michelle Cruz	402-471-5986
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
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Homestead Exemptions & Homestead Exemption Summary Certificates

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

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

Debra Williams	402-471-5961
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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

Mineral Interests

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

Nameplate Capacity Tax

Kamisah O'Donnell 402-595-1531
 Tommy Nguyen 402-471-5865
 Nathan Kinport 402-471-5975

Personal Property Assessment

Cathy Gusman 402-471-5864
 Tommy Nguyen 402-471-5865
 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

Car Lines Form 44

Kamisah O'Donnell 402-595-1531

Tax Distribution Car Lines and Air Carriers

Kamisah O'Donnell 402-595-1531

Public Service Entities Form 43 (Appraisals & Valuation Distribution)

Kamisah O'Donnell 402-595-1531
 Tommy Nguyen (distribution) 402-471-5865

Railroads Form 41 (Appraisals & Valuation Distribution)

Kamisah O'Donnell 402-595-1531

Equalization of Property Valued by the State

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

Real Estate Transfer Statement (Form 521)

Nathan Kinport	402-471-5975
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
Tommy Nguyen	402-471-5865
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 PAD Staff, by location	

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

Cathy Gusman	402-471-5864
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 PAD 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
 Amber Berliner 308-221-6592
 Sarah Scott 402-471-5962

School District Taxable Value Report

Cathy Gusman..... 402-471-5864
 Amber Berliner 308-221-6592

Soil Conversions

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

Tax Increment Financing (TIF)

Cathy Gusman 402-471-5864
 Tommy Nguyen 402-471-5865

Website information: revenue.nebraska.gov/PAD

PAD 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
 Peter Greff 402-471-6179

ALLEN

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

LOUP CITY

Mike Krolikowski 308-745-0246

KEARNEY

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

OMAHA

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

Kamisah O'Donnell 402-595-1531

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 Commission 402-471-2842
website: terc.nebraska.gov