

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

Telephone: 402-471-5984

Fax: 402-471-5993

website: revenue.nebraska.gov/PAD

Property Tax Administrator

Ruth A. Sorensen 402-471-5962

Legal & Policy Section

Attorney Debra Williams 402-471-5961

Field Operations Section

Manager, Sarah Scott 308-221-6049

Tax Specialist Senior, Mike Krolikowski 308-745-0246

Tax Specialist Senior, Russ Loontjer 402-471-5975

Tax Specialist Senior, Allison Rauch 308-772-0156

LINCOLN OFFICE DIRECTORY, BY SUBJECT

Agricultural Land - Valuation & Special Value (greenbelt)

Russ Loontjer	402-471-5975
Sarah Scott	308-221-6049
Barb Oswald	402-635-0999

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

Cathy Gusman.....	402-471-5864
Valerie Ceglia	402-471-5966
Jessie Case	402-471-5865

Appraisal Contracts

Cyndy Hermsen	402-471-5686
Donna Spicka	402-471-5969
Debra Williams	402-471-5961
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
Jessie Case	402-471-5865

County Abstracts of Assessment Reports

Real Property Form 45

See, Field Operations Staff, by location

Allison Rauch	308-772-0156
Mike Krolikowski	308-745-0246
Russ Loontjer	402-471-5975

Delinquent Real Property List

Donna Spicka	402-471-5969
Valerie Ceglia	402-471-5966
Jessie Case	402-471-5865

Documentary Stamp Tax

Jessie Case	402-471-5865
Debra Williams	402-471-5961
Property Tax Administrator, Ruth A. Sorensen	402-471-5962

Education (Assessor Certification, Exam, & Continuing Education)

Cyndy Hermsen.....	402-471-5686
Jessie Case	402-471-5865
Sarah Scott	308-221-6049
Allison Rauch	308-772-0156

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

Cathy Gusman.....	402-471-5864
Donna Spicka.....	402-471-5969
Jessie Case.....	402-471-5865
Patrick Waldron.....	402-471-6179
Valerie Ceglia.....	402-471-5966
Debra Williams.....	402-471-5961

Forms, Information Guides, Manuals

Cathy Gusman.....	402-471-5864
Sarah Scott.....	308-221-6049
Debra Williams.....	402-471-5961
Donna Spicka.....	402-471-5969
Jessie Case.....	402-471-5865
Patrick Waldron.....	402-471-6179
Valerie Ceglia.....	402-471-5966

Homestead Exemptions & Homestead Exemption Summary Certificates

Valerie Ceglia.....	402-471-5966
Donna Spicka.....	402-471-5969
Jessie Case.....	402-471-5865
Debra Williams.....	402-471-5961

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

Donna Spicka.....	402-471-5969
Barb Oswald.....	402-635-0999
Debra Williams.....	402-471-5961
Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962

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
Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962

Legislation

Debra Williams.....	402-471-5961
Sarah Scott.....	308-221-6049
Cathy Gusman.....	402-471-5864
Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962

Maps

Barb Oswald.....	402-635-0999
Allison Rauch.....	308-384-7165
Melissa Krouse.....	402-471-5719

Assessment Sales Ratios/Level of Assessment

Sarah Scott	308-221-6049
Russ Loontjer	402-471-5975
Mike Krolikowski	308-745-0246

Mineral Interests

Sarah Scott	308-221-6049
Russ Loontjer	402-471-5975

Nameplate Capacity Tax

Valerie Ceglia	402-471-5966
Patrick Waldron	402-471-6179
Debra Williams	402-471-5961

Personal Property Assessment

Cathy Gusman.....	402-471-5864
Patrick Waldron	402-472-6179
Russ Loontjer	402-471-5975
Debra Williams	402-471-5961

Plan of Assessment Reports

Sarah Scott	308-221-6049
Mike Krolikowski	308-745-0246
Russ Loontjer	402-471-5975

Press/News media

Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962
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Property Valued by the State (centrally assessed):

Air Carriers Form 40

Patrick Waldron	402-471-6179
Valerie Ceglia	402-471-5966
Kamisah O'Donnell	402-595-1531
Debra Williams	402-471-5961
Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962

Car Lines Form 44

Patrick Waldron	402-471-6179
Valerie Ceglia	402-471-5966
Kamisah O'Donnell	402-595-1531
Debra Williams	402-471-5961
Property Tax Administrator, Ruth A. Sorensen.....	402-471-5962

Tax Distribution Car Lines and Air Carriers

Cathy Gusman.....	402-471-5864
Valerie Ceglia	402-471-5966

Patrick Waldron 402-471-6179
 Debra Williams 402-471-5961

Public Service Entities Form 43 (Appraisals & Valuation Distribution)

Patrick Waldron (pipelines, utilities, and telecommunications) 402-471-6179
 Valerie Ceglia (pipelines, utilities, and telecommunications) 402-471-5966
 Cathy Gusman (distribution)..... 402-471-5864
 Kamisah O’Donnell (distribution) 402-595-1531
 Debra Williams 402-471-5961
 Property Tax Administrator, Ruth A. Sorensen..... 402-471-5962

Railroads Form 41 (Appraisals & Valuation Distribution)

Patrick Waldron 402-471-6179
 Cathy Gusman (distribution)..... 402-471-5864
 Kamisah O’Donnell (distribution) 402-595-1531
 Debra Williams 402-471-5961
 Property Tax Administrator, Ruth A. Sorensen..... 402-471-5962

Equalization of Property Valued by the State

Cathy Gusman..... 402-471-5864
 Patrick Waldron 402-471-6179
 Sarah Scott 308-221-6049
 Property Tax Administrator, Ruth A. Sorensen..... 402-471-5962

Real Estate Transfer Statement (Form 521)

Jessie Case 402-471-5865
 Sarah Scott 308-221-6049
 Debra Williams 402-471-5961

Real Property Assessment

Russ Loontjer 402-471-5975
 Sarah Scott 308-221-6049
 Cathy Gusman..... 402-471-5864
 Debra Williams 402-471-5961

Real Property Tax Credit

Cathy Gusman 402-471-5864
 Donna Spicka 402-471-5969
 Valerie Ceglia 402-471-5966
 Debra Williams 402-471-5961

Regulations, Directives, & Tax Policy

Cathy Gusman 402-471-5864
 Sarah Scott 308-221-6049
 Debra Williams 402-471-5961
 Property Tax Administrator, Ruth A. Sorensen..... 402-471-5962

Rent-Restricted Housing Projects Valuation Committee

Jessie Case 402-471-5865
Barb Oswald..... 531-249-1868
Debra Williams 402-471-5961

Reports & Opinions

Property Tax Administrator, Ruth A. Sorensen..... 402-471-5962
Sarah Scott 308-221-6049
Mike Krolikowski 308-745-0246
Russ Loontjer 402-471-5975
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
Valerie Ceglia 402-471-5966
Donna Spicka 402-471-5969
Jessie Case 402-471-5865

Sales File

Mike Krolikowski 308-745-0246
Russ Loontjer 402-471-5975
Sarah Scott 308-221-6049
Suvarna Ganadal 402-471-5680
See, Field Operations Staff, by location

Sales File Data Requests

Amber Berliner 308-221-6592
Melissa Krouse..... 402-471-5719
Barb Oswald 402-635-0999
Allison Rauch..... 308-772-0156

School Adjusted Valuation

Cathy Gusman..... 402-471-5864
Jessie Case 402-471-5865
Sarah Scott 308-221-6049
Russ Loontjer 402-471-5975

School District Taxable Value Report

Cathy Gusman..... 402-471-5864
Valerie Ceglia 402-471-5966
Jessie Case 402-471-5865

Soil Conversions

Russ Loontjer 402-471-5975
Sarah Scott..... 308-221-6049

Tax Increment Financing (TIF)

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

Debra Williams 402-471-5961

Website information: revenue.nebraska.gov/PAD

Jessie Case 402-471-5865

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

FIELD OPERATIONS STAFF, BY LOCATION

LINCOLN

301 Centennial Mall South, PO Box 98919
Lincoln, NE 68509-8919Fax 402-471-5993

Nora Borer 402-471-5882
Cyndy Hermsen 402-471-5686
Melissa Krouse 402-471-5719
Russ Loontjer402-471-5975
Kay Paulsen402-471-5952

ALLEN, NE

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

LOUP CITY, NE

Mike Krolikowski 308-745-0246

NORTH PLATTE

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

Amber Berliner 308-221-6592
Allison Rauch..... 308-284-7165
Sarah Scott 308-221-6049
Curtis Stephen..... 308-221-6895

SCOTTSBLUFF

State Office Building
505A Broadway, Suite 800
Scottsbluff, NE 69361-3515

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 Commission 402-471-2842

website: terc.nebraska.gov