

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

Attorney Debra Williams 402-471-5961

Attorney Nathan Kinport 402-471-5975

Field Operations Section

Tax Specialist Senior, Mike Kroliskowski 308-745-0246

Tax Specialist Senior, Allison Rauch 308-772-0156

Tax Specialist Senior, Stephen Curtis 308-221-6895

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

Valerie Ceglia 402-471-5966

Jessie Case 402-471-5865

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

**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

Jessie Case	402-471-5865
Valerie Ceglia	402-471-5966

Documentary Stamp Tax

Jessie Case	402-471-5865
Debra Williams	402-471-5961
Nathan Kinport	402-471-5975

Education (Assessor Certification, Exam, & Continuing Education)

Jessie Case	402-471-5865
Allison Rauch	308-772-0156
Debra Williams	402-471-5961

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

Cathy Gusman	402-471-5864
Patrick Waldron	402-471-6179
Valerie Ceglia	402-471-5966
Debra Williams	402-471-5961
Kamisah O'Donnell	402-595-1531
Nathan Kinport	402-471-5975

Forms, Information Guides, Manuals

Cathy Gusman.....	402-471-5864
Jessie Case	402-471-5865
Valerie Ceglia	402-471-5966
Kamisah O'Donnell	402-595-1531
Patrick Waldron	402-471-6179
Debra Williams	402-471-5961

Homestead Exemptions & Homestead Exemption Summary Certificates

Valerie Ceglia	402-471-5966
Amber Berliner	308-221-6592
Debra Williams	402-471-5961
Nathan Kinport	402-471-5975

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

Barb Oswald..... 402-635-0999
Nora Borer 402-471-5882
Allison Rauch 308-772-0156
Debra Williams 402-471-5961

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
Cathy Gusman 402-471-5864
Patrick Waldron 402-471-6179

Maps

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

Assessment Sales Ratios/Level of Assessment

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

Mineral Interests

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

Nameplate Capacity Tax

Patrick Waldron 402-471-6179
Kamisah O’Donnell 402-595-1531
Debra Williams 402-471-5961

Personal Property Assessment

Cathy Gusman..... 402-471-5864
Kamisah O’Donnell 402-595-1531
Patrick Waldron 402-472-6179
Debra Williams 402-471-5961

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

Patrick Waldron 402-471-6179
Kamisah O'Donnell 402-595-1531
Debra Williams 402-471-5961

Car Lines Form 44

Patrick Waldron 402-471-6179
Kamisah O'Donnell 402-595-1531
Debra Williams 402-471-5961

Tax Distribution Car Lines and Air Carriers

Cathy Gusman 402-471-5864
Kamisah O'Donnell 402-595-1531
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
Cathy Gusman (distribution) 402-471-5864
Kamisah O'Donnell (distribution) 402-595-1531
Debra Williams 402-471-5961

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

Equalization of Property Valued by the State

Cathy Gusman 402-471-5864
Patrick Waldron 402-471-6179
Sarah Scott 402-471-5962

Real Estate Transfer Statement (Form 521)

Jessie Case 402-471-5865
Sarah Scott 402-471-5962
Debra Williams 402-471-5961

Real Property Assessment

Sarah Scott 402-471-5962
Cathy Gusman 402-471-5864
Debra Williams 402-471-5961
Mike Krolikowski 308-745-0246

Real Property Assessment (continued)

Allison Rauch 308-772-0156
Curtis Stephen 308-221-6895

Real Property Tax Credit

Cathy Gusman 402-471-5864
Kamisah O'Donnell 402-595-1531
Debra Williams 402-471-5961

Regulations, Directives, & Tax Policy

Debra Williams 402-471-5961
Cathy Gusman 402-471-5864
Sarah Scott 402-471-5962

Rent-Restricted Housing Projects Valuation Committee

Jessie Case 402-471-5865
Barb Oswald 402-635-0999
Debra Williams 402-471-5961

Reports & Opinions

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

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

Amber Berliner 308-221-6592
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
Debra Williams 402-471-5961
Kamisah O’Donnell 402-595-1531

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

Fax 402-471-5993

Nora Borer 402-471-5882
Kay Paulsen 402-471-5952
Kevin Gutshall 402-471-5969
Michelle Cruz 402-471-5986

ALLEN, NE

Barb Oswald 402-635-0999

LOUP CITY, NE

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
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