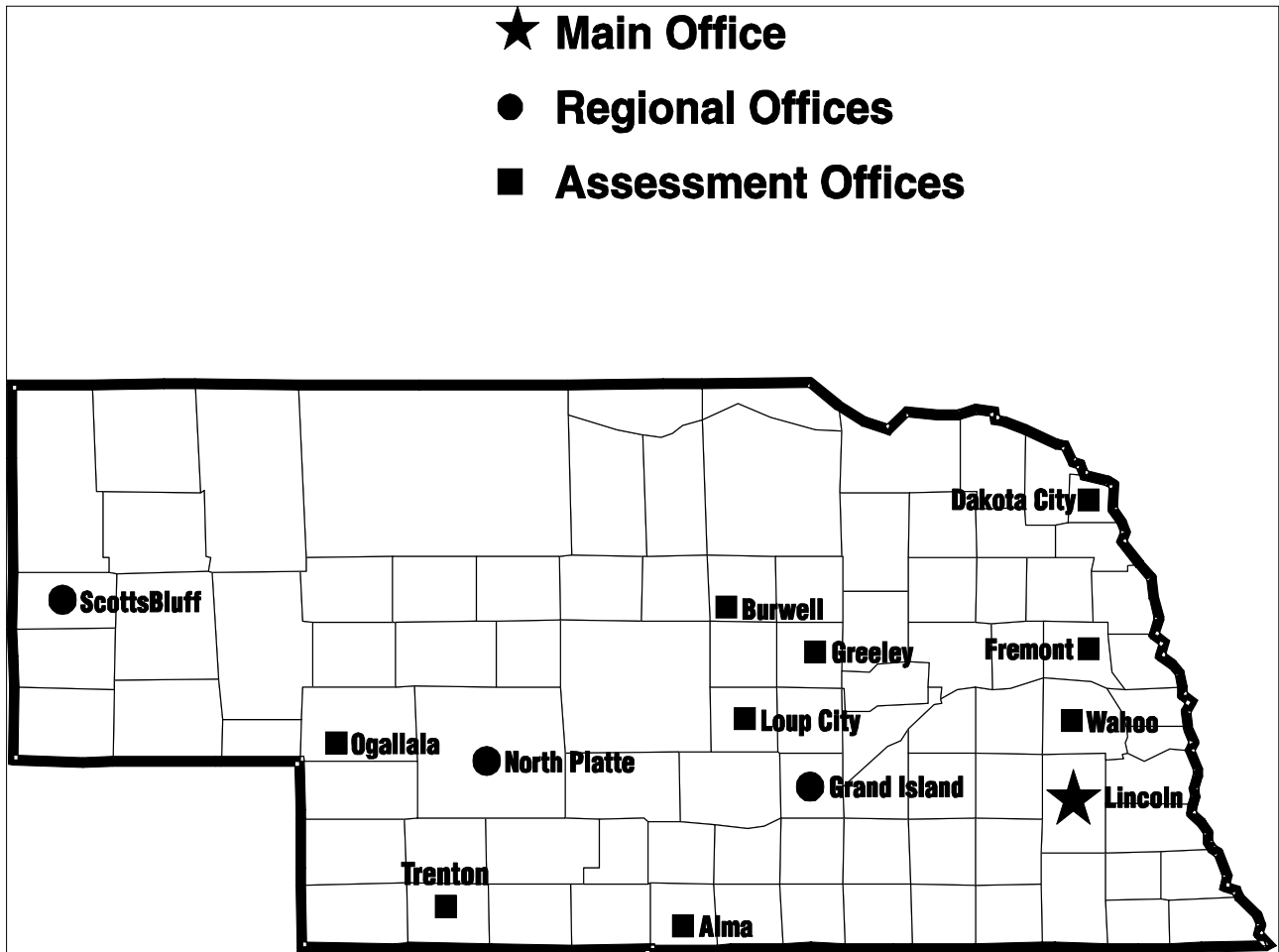


DIRECTORY

Nebraska Department of Revenue

Property Assessment Division



Sections of Nebraska Dept. of Revenue, Property Assessment Division

Property Tax Administrator

The Property Tax Administrator is the chief executive officer of the Property Assessment Division of the Department of Revenue. The qualifications and duties of the Property Tax Administrator are established by statute (see, Neb. Rev. Stat. section 77-701 and 77-702). The Property Tax Administrator is appointed by the Governor, with the approval of a majority of the members of the Legislature, and serves under the general supervision of the Tax Commissioner.

Administration

The Administration Section is responsible for management of the support functions of the Division such as budget and accounting, personnel, and performs general office administration for all sections.

Policy/Legal

The Policy/Legal Section is responsible for all legal matters for the Division. The Division has one attorney to serve all legal functions. Additionally, the Division has Tax Specialists that provide policy functions such as legislation, regulations, correspondence, coordination of education for assessor's certification, promulgation of the Nebraska Assessor Reference Manual, information guides/brochures, and other associated duties. This Section is responsible for specific statutory duties, including: valuation of state assessed property (railroad companies, public service entities, rail car companies and air carriers); distribution of car company and air carrier taxes; administration of the homestead exemption program, documentary stamp tax program, creation of the Tax Increment Financing Annual Report; determination of the appraised value for the public sale of educational lands; determination of the eligibility for exemption of certain personal property subject to compliance with the Employment and Investment Growth Act and Nebraska Advantage Act; annual certification of school adjusted valuation used in state aid calculations; administrative reports filed by counties for data collection of valuation and property tax information; and preparation of the Division's Annual Report.

Information Technology

The Information Technology Section is responsible for the Division's personal computer environment and providing advice and assistance to all Division staff on the utilization of the programs used by the Division. This section includes the Division's data entry staff which performs support functions to all sections. Currently, this Section's staff troubleshoots all technology issues and administers the GIS – Geographic Information Systems and associated data bases, e.g. maps with pertinent characteristics that impact valuation, taxation, equalization, etc. This staff is also responsible for the administration of the computer software program for the Property Tax Administrative System/Computer Assisted Mass Appraisal (PTAS/CAMA) and provides specific support functions to users of the computer software program that the Division provides to its assessment offices and contracted counties.

Measurement

The Measurement Section is responsible for ascertaining the level of value and quality of assessment of all real property in each county. This Section works directly with county officials and provides advice and guidance on all issues of the assessment process, with particular focus on the assessment of real property. This Section develops the sales file that is used throughout the assessment process, including: determining the adjusted valuation for school districts; information for the Reports and Opinions of the Property Tax Administrator provided to the Tax Equalization and Review Commission; and valuation information for use by the county assessors. The sales file is a statutorily required database containing sales of real property for use in valuation and measurement. The employees in this Section, Field Liaisons, are located throughout the state, so that they are experienced in the area of their work and are readily available for assistance to the counties that they serve. The Liaisons work with the county assessors on analysis of sales information and assessment practices and procedures.

Assessment

The Assessment Section is responsible for performing the assessment function in counties where the assessment function has been assumed. These functions include management of the assessment office in each county and the appraisal of all real property in each county. Currently, the assessment function in the following nine counties has been assumed: Dakota, Dodge, Garfield, Greeley, Harlan, Hitchcock, Keith, Saunders and Sherman. While the process for managing the assessment office is fairly unchanged as a result of the state assumption, the Division's philosophy regarding the appraisal function is different from that of an individual county. The Division has an appraisal staff that is shared among the counties that are assumed. Sharing these resources allows for a more efficient allocation of resources. While some of the counties are large and active enough to justify their own appraiser or appraisers, some of the counties are small enough to share appraisal staff if they are located close to one another.

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

MAIN OFFICE:

Dept. 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: <http://pat.ne.gov>

Property Tax Administrator

Ruth A. Sorensen(402) 471-5962

Administration Section

Administrative Secretary, Cyndy Klein(402) 471-5985

Accountant, Natalie Stroud.....(402) 471-6195

Human Resources Officer, Francine Bash.....(402) 471-6192

Assessment Section

Manager, Bob Martin.....(402) 471-6179

Information Technology Section

Business Systems Analyst, Gina Marsters.....(402) 471-6191

Infrastructure Support Analyst, Glen Rosenthal.....(402) 471-5977

IT Applications Developer, Suvarna Ganadal(402) 471-5680

Legal Counsel & Policy Section

Manager & Attorney, Jon Cannon.....(402) 471-5763

Measurement Section

Manager, Dennis Donner.....(402) 471-5986

See page 6 -- Lincoln Office Directory, By Subject

**Nebraska Dept. of Revenue Property Assessment Division
FIELD LIAISON STAFF, BY LOCATION**

LINCOLN

1033 "O" Street, Suite 600
Lincoln, NE 68508 Fax (402) 471-5993

Jim Haug.....	(402) 471-5969	cell (402) 310-2457
Jerry Tooker.....	(402) 471-5968	cell (402) 429-4174
Derrick Niederklein	(402) 471-5085	cell (402) 416-0300
Russ Loontjer.....	(402) 471-5975	cell (402) 429-4173

DAKOTA CITY

1601 Broadway, PO Box 116
Dakota City, NE 68731 Fax (402) 987-0217

Barb Oswald (402) 987-0947.....cell (402) 640-5143

GRAND ISLAND

Tier One Bank Building
1811 West Second Street, Suite 460
Grand Island, NE 68803-5469 Fax (308) 385-6071

Becky Anderson..... (308) 385-6079.....cell (308) 379-0988

LOUP CITY

630 "O" Street, P.O. Box 652
Loup City, NE 68853-0652 Fax (308) 745-0129

Michael Krolikowski (308) 745-0128.....cell (308) 379-2064

NORTH PLATTE

Craft State Office Building
200 South Silber Street
North Platte, NE 69101 Fax (308) 535-8081

Pat Albro.....	(308) 535-8053.....	cell (308) 520-0663
Sarah Scott.....	(308) 535-8126.....	cell (308) 520-7159

SCOTTSBLUFF

Panhandle State Office Complex
4500 Avenue "I", PO Box 1500
Scottsbluff, NE 69363-1500..... Fax (308) 632-1288

Mark Loose..... (308) 632-1383.....cell (308) 631-8532

TRENTON

229 East "D" Street, PO Box 446
Trenton, NE 69044-0446 Fax (308) 334-5784

Marlene Bedore (308) 334-5626.....cell (308) 631-8280

**Nebraska Dept. of Revenue Property Assessment Division
ASSESSMENT OFFICES**

State Assessment Office, Dakota County

1601 Broadway
PO Box 9
Dakota City, NE 68731-0217
Office contact:
Madelyn Thorsland (402) 987-0264
Fax: (402) 987-0217

State Assessment Office, Dodge County

435 North Park Avenue, Room 202
Fremont, NE 68025-4967
Office contact:
Debbie Churchill (402) 727-3918
Fax: (402) 727-3913

State Assessment Office, Garfield County

250 South Eighth Street
PO Box 411
Burwell, NE 68823-0411
Office contact:
Dixie Weber (308) 346-5216
Fax: (308) 346-5536

State Assessment Office, Greeley County

101 South Kildare Street
PO Box 247
Greeley, NE 68842-0247
Office contact:
Charlotte Murphy (308) 428-4201
Fax: (308) 428-3301

State Assessment Office, Harlan County

706 West Second Street
PO Box 758
Alma, NE 68920-0379
Office contact:
Pam Meisenbach (308) 928-2177
Fax: (308) 928-9943

State Assessment Office, Hitchcock County

229 East "D" Street
PO Box 446
Trenton, NE 69044-0446
Office contact:
Judy McDonald (308) 334-5219
Fax: (308) 334-5784

State Assessment Office, Keith County

511 North Spruce Street, Room 200
Ogallala, NE 69153
Office contact:
Cheryl Schiel (308) 284-8045
Fax: (308) 284-8047

State Assessment Office, Saunders County

433 North Chestnut, Suite 202
Wahoo, NE 68066-1863
Office contact:
Cathy Gusman (402) 443-5703
Fax: (402) 443-5708

State Assessment Office, Sherman County

630 "O" Street
PO Box 652
Loup City, NE 68853-0652
Office contact:
Carolyn Sekutera (308) 745-0113
Fax: (308) 745-0129

**Nebraska Dept. of Revenue Property Assessment Division
LINCOLN OFFICE DIRECTORY, BY SUBJECT**

Administrative Support Services:

Administrative Secretary, Cyndy Klein..... 402-471-5985
Accountant, Natalie Stroud..... 402-471-6195
Human Resources Officer, Francine Bash..... 402-471-6192

Ag-land Valuation & Special Value (greenbelt)

Jim Koch..... 402-471-5961
John Hassler..... 402-471-5966

Annual Report & Statistical Research Reports (value, tax rates, taxes levied information)

Elaine Thompson..... 402-471-5987

Assessment in State Counties

Bob Martin..... 402-471-6179

Assumption of Assessment Function

Jon Cannon..... 402-471-5763

Assessment Measurement – Assessment Sales Ratios/Level of Value...

Dennis Donner..... 402-471-5986

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

Elaine Thompson..... 402-471-5987

County Abstracts of Assessment Form 45 & Assessor Survey

Jody Warfield (Policy Section.)..... 402-471-5982
Gina Marsters (Information Technology Section)..... 402-471-6191

Documentary Stamp Tax

Mark Rosenberg..... (402) 471-5882
Jon Cannon..... (402) 471-5763

Education:

Assessor Continuing Education

Laz Flores..... 402-471-5979
Jody Warfield..... 402-471-5982

Assessor Exam & Certification

Laz Flores..... 402-471-5979
Jody Warfield..... 402-471-5982

Education Lands & Funds (reports & adjusted value)

Laz Flores..... 402-471-5979

**Employment & Investment Growth Act, Form 775P and
Nebraska Advantage Act, Form 5725X**

John Hassler 402-471-5966
Jim Koch 402-471-5961
Laz Flores..... 402-471-5979

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

Jon Cannon..... 402-471-5763
Tax Specialists:
John Hassler 402-471-5966
Jim Koch 402-471-5961
Elaine Thompson 402-471-5987
Jody Warfield..... 402-471-5982

Forms, Information Guides, Manuals

Tax Specialists:

John Hassler 402-471-5966
Jim Koch 402-471-5961
Elaine Thompson 402-471-5987
Jody Warfield..... 402-471-5982

Information & Technology (technical support for computer systems)

Glen Rosenthal 402-471-5977
Gina Marsters..... 402-471-5961
Suvarna Ganadal 402-471-5680

Property Tax Administrative System PTAS & Computer Assisted Mass Appraisal CAMA

Glen Rosenthal..... 402-471-5977

Data Entry

Ethel Skinner, Supervisor 402-471-5958
Rita Johnson (TTY) 402-471-6178 (via relay-711)

GIS - Geographic Information Systems

Ethel Skinner..... 402-471-5958

**Homestead Exemption,
Homestead Exemption Tax Loss Summary Certificate,**

Mark Rosenberg..... (402) 471-5882

Legal Issues & Tax Policy

Jon Cannon..... 402-471-5763
Tax Specialists:
John Hassler 402-471-5966
Jim Koch 402-471-5961
Elaine Thompson 402-471-5987
Jody Warfield..... 402-471-5982

Legislation

John Hassler	402-471-5966
Jim Koch	402-471-5961
Jon Cannon.....	402-471-5763

Mineral Interests

Jim Koch	402-471-5961
John Hassler	402-471-5966

Personal Property Assessment*Tax Specialists:*

John Hassler	402-471-5966
Jim Koch	402-471-5961
Elaine Thompson.....	402-471-5987
Jody Warfield.....	402-471-5982
Jon Cannon.....	402-471-5763

Plan of Assessment Reports

Dennis Donner.....	402-471-5986
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Press/News media

Ruth Sorensen	402-471-5962
Jon Cannon.....	402-471-5763

Property Valued by the State (centrally assessed):*Air Carriers Form 40 & Tax Distribution*

Laz Flores.....	402-471-5979
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Car Lines Form 44

Laz Flores.....	402-471-5979
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Tax Distribution Car Lines

Elaine Thompson	402-471-5987
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Public Service Companies Form 43 (Appraisals & Valuation Distribution)

Jody Warfield.....	402-471-5982
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Railroads Form 41 (Appraisals & Valuation Distribution)

Elaine Thompson.....	402-471-5987
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Equalization of Property Valued by the State

Elaine Thompson	402-471-5987
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Real Estate Transfer (Form 521)

John Hassler	402-471-5966
Jim Koch	402-471-5961

Real Property Assessment

John Hassler 402-471-5966
Jim Koch 402-471-5961

Regulations, Directives, & Tax Policy

Jon Cannon..... 402-471-5763
Tax Specialists:
John Hassler 402-471-5966
Jim Koch 402-471-5961
Elaine Thompson 402-471-5987
Jody Warfield..... 402-471-5982

Reports & Opinions

Ruth Sorensen 402-471-5962
Dennis Donner... 402-471-5986

Soil Conversions

Jim Koch 402-471-5961

Sales File

Dennis Donner 402-471-5986

School Adjusted Valuation

Ruth Sorensen 402-471-5962
Dennis Donner 402-471-5986
Elaine Thompson 402-471-5987

Tax Increment Financing (TIF)

Laz Flores..... 402-471-5979
John Hassler 402-471-5966
Elaine Thompson 402-471-5987

Website information – <http://pat.ne.gov>

Tax Specialist:

John Hassler 402-471-5966
Jim Koch 402-471-5961
Elaine Thompson 402-471-5987
Jody Warfield..... 402-471-5982

RELATED SUBJECTS:

Revenue Assistance Lines

Charitable Gaming Assistance (402) 471-5937
Motor Fuels Assistance (402) 471-5730
Taxpayer's Assistance (except Charitable Gaming & Motor Fuels)..... (402) 471-5729

Motor Vehicle Tax & Fee

Betty Johnson..... (402) 471-3909

Nebraska Association of County Officials (402) 434-5660

Tax Equalization and Review Commission (402) 471-2842