

**CURRICULUM VITAE FOR
Patricia S. Albro
200 South Silber Street, North Platte, NE 69101**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Arthur County Clerk/Assessor ex officio
Office of the Cherry County Clerk/Assessor ex officio
Office of the Cheyenne County Assessor
Office of the Garden County Assessor
Office of the Grant County Clerk/Assessor ex officio
Office of the Hooker County Clerk/Assessor ex officio
Office of the Logan County Clerk/Assessor ex officio
Office of the McPherson County Clerk/Assessor ex officio
Office of the Morrill County Assessor
Office of the Thomas County Clerk/Assessor ex officio

EXPERIENCE:

2008 to present: State of Nebraska, Department of Revenue, Property Assessment Division, North Platte, NE

Position: Collapse of supervisory position back to Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2002 to 2008: State of Nebraska, Department of Property Assessment and Taxation, North Platte, NE

Position: Measurement Supervisor

Duties: Direct staff members to attain work goals and to ensure consistent application of administrative and program policies, procedures and standards. Confer with and advise staff to exchange information on and/or explain property tax application criteria, work policies, procedures and standards, to identify the type and impact of work problems and to formulate possible solutions to work problems. Train and coordinate staff in the policies and procedures of property tax application to maintain and improve the performance levels of employees through exposure to job knowledge and abilities necessary to perform the work in accordance with established performance standards, and direct staff on the

procedures to be used to complete agency reports or processes. Review work prepared by staff to determine the appropriateness of decisions and actions taken by workers, to determine whether files are complete and accurate, to obtain information to use in evaluating the work performance and to meet administrative policies of the agency. Recommend and develop proposed changes to the Department's procedures, rules and regulations to improve the operations of the Department.

2001 to 2002: North Platte, Lincoln County, Nebraska

Position: Liaison

Duties: Lateral transfer from Chief Appraiser back to Liaison within the Department. Same duties as noted when first hired as a liaison from 1998 to 2000.

2000 to 2001: Ogallala, Keith County, Nebraska

Position: Chief Appraiser

Duties: Supervise the assessment of all real property within the county. Develop and maintain sales ratio statistics to determine the level of assessment throughout geographic areas. Assign, review and coordinate the work of staff. Analyze and implement appraisal techniques to insure uniform assessment of real property for tax purposes. Appear before county board of equalization and appeals.

1998 to 2000: North Platte, Lincoln, Nebraska

Position: Liaison

Duties: Observe, investigate and evaluate assessment and appraisal practices of individual county assessment offices. Annually write detailed narrative and statistical reports on each office. Assist or correspond with county assessors or others about the proper application of statutes, regulations, directives, policies and procedures. Mediate discussions between assessors and the Department or assessors and taxpayers. Represent the Department at meetings, workshops of assessors, hearings or other meetings as requested by the Property Tax Administrator.

1984 to 1998: Ogallala, Keith County, Nebraska

Position: Keith County Assessor

Duties: General supervision over and direction of the assessment of all property in Keith County, including office management, personnel and budget requirements.

1979 to 1984: Ogallala, Keith County, Nebraska

Position: Keith County Deputy Assessor

Duties: Under the direction of the Assessor took care of office management and procedures.

1973 to 1979: Ogallala, Keith County, Nebraska

Position: Keith County Assessors Office - Clerk

Duties: Clerical duties under the direction of the assessor and deputy assessor.

EDUCATION:

Department of Revenue/Department of Property Assessment and Taxation – see attached
Other – see following:

Courses from Mid Plains Community College:

| Course # | Topic | Date |
|----------|--------------------------------------|-------------|
| 184 | Real Estate Appraisal | Spring 1984 |
| 183 | Real Estate Finance | Spring 1985 |
| 187 | Real Estate Management | Fall 1986 |
| 182 | Real Estate Principals and Practices | Fall 1986 |
| 185 | Real Estate Law | Spring 1987 |
| 186 | Real Estate Investment | Fall 1987 |

Courses from International Association of Assessing Officers:

| Course # | Topic | Date |
|----------------|--|-------------|
| Course 1 (101) | Fundamentals of Real Estate Appraisal | 1984 |
| Course 2 (102) | Income Approach to Valuation | 1986 |
| Course 6 (600) | Fundamentals of Mapping | 1988 |
| Workshop | Contemporary Capitalization Methods & Techniques | 1992 |
| Course 301 | Mass Appraisal of Residential Property | 1993 |
| Course 101 | Fundamentals of Real Estate Appraisal | 1994 |
| Course 302 | Mass Appraisal of Income Producing Property | 1994 |
| Course 300 | Fundamentals of Mass Appraisal | 1995 |
| Course 402 | Tax Policy | 1997 |
| Course 311 | Residential Modeling | 1998 |
| Workshop 452 | Fundamentals of Assessment Ratio Studies | 1999 |
| Workshop 155 | Depreciation Analysis | 1999 |
| Course 310 | Applications of Mass Appraisal Fundamentals | 2000 |
| Course 400 | Assessment Administration | 2001 |
| Workshop 452 | Fundamentals of Assessment Ratio Studies | 2002 |
| Course 201 | Appraisal of Land (October 11-15) | 2004 |
| Workshop | Residential Quality, Condition & Effective Age | 05.24.07 |
| Course 191 | National USPAP 7-Hour Update | 09.01.09 |
| Course 402 | Property Tax Policy | 10/26-30/09 |

Continuing Education Courses:

| Course # | Topic | Date |
|----------|---|------|
| | The Basic Use & Understanding of the Residential Cost Handbook/Marshall&Swift | 1985 |
| | The Basic Use of the Marshall&Swift Valuation Service Square Foot Method | 1985 |
| | The Basic Use & Understanding of the Residential Cost Handbook/Marshall&Swift | 1986 |
| | The Basic Use of the Marshall&Swift Valuation Service Square Foot Method | 1986 |
| | Residential Appraisal Course - American Society of Appraisers | 1989 |
| #0176 | The Square Foot Method - Marshall&Swift | 1991 |
| #0177 | The Calculator Method - Marshall&Swift | 1991 |
| #0178 | The Segregated Method - Marshall&Swift | 1991 |
| #A9001 | Uniform Standards of Professional Appraisal Practice - The Moore Group | 1991 |

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|----------|---|-------------|
| #0268R | License Law Update - Randall School of Real Estate | 1993 |
| #C9444 | Ed Tour '94 - Nebraska Appraiser Board | 1994 |
| #0240R | The Laws & Your Flaws - McMahon School of Real Estate | 1995 |
| #0392R | Implementing the License Law Act - McMahon School of Real Estate | 1995 |
| #C9401 | USPAP Workshop - The Moore Group | 1995 |
| #C9777 | Restructure & Revision of USPAP - Nebraska Appraiser Board | 1997 |
| #C9778 | Attacking & Defending an Appraisal - Nebraska Appraiser Board | 1997 |
| #C9907 | USPAP Workshop - The Moore Group | 1999 |
| #C2098 | Tomorrow's Information Today - Nebraska Appraiser Board | 2000 |
| #C2099 | Houses, Hotels, Farms & Factories - Cool Stuff for Hot Projects - Nebraska Appraiser Board | 2000 |
| #C9861 | The TERC and Assessment Appeals - Mid Plains Community College, Real Estate Cont. Ed. | 2000 |
| #C2198 | Highest and Best Use - Nebraska Appraiser Board | 2001 |
| #C2199 | What's Happening to the Appraisal Profession - Nebraska Appraiser Board | 2001 |
| #C2201 | USPAP Workshop - The Moore Group | 2002 |
| #C2210 | 960 Residential Sales Comparison Approach Seminar - The Moore Group | 2002 |
| #C9967 | 914 Appraising the Appraisal - The Moore Group | 2002 |
| #C2398 | Are You Tired of Client Pressure?/Are You Caught in a Whirlwind? - Nebraska Appraiser Board | 2003 |
| #C2399 | Where the Heck did That Number Come From? - Nebraska Appraiser Board | 2003 |
| #C2411 | Mass Appraisal, Fee Appraisal, and Ad Valorem Taxation - Nebraska Appraiser Board (Mark Reynolds & Susie Lore, TERC presenters) | 2004 |
| #C2501 | 903 National USPAP 7-Hour | 2005 |
| #C40618 | Excel Intermediate Training - West Central District Assessors - 4 cr.hrs | 2005 |
| #Q110503 | Highest and Best Use - The Moore Group | 2006 |
| | Residential Report Writing - The Moore Group | 2006 |
| | Appraising Agricultural Land in Transition - American Society of Farm Managers and Rural Appraisers | 08/01&02/07 |
| #C2701 | National USPAP 7-Hour | 2007 |
| #C2902 | Nebraska Report Writing Update; Residential Report Writing Workshop | 08.14.09 |

Computer Courses from ASI:

| Course # | Topic | Date |
|----------|--|-------------|
| | Windows - Beginning | 10/26-30/98 |
| | Windows - Intermediate | 12/07-11/98 |
| | Word - Beginning | 10/26-30/98 |
| | Word - Intermediate | 12/07-11/98 |
| | Excel - Beginning | 10/26-30/98 |
| | Excel - Intermediate | 12/07-11/98 |
| | Outlook - Beginning | 10/26-30/98 |
| | Outlook - Intermediate | 12/07-11/98 |
| | Have worked with FoxPro and TerraScan for Department of Property Assessment & Taxation | |

State of Nebraska Department of Revenue/State Tax Commissioner:

| Course # | Topic | Date |
|----------|-------------------------------------|------|
| | Assessors Annual Course of Training | 1985 |
| | Assessors Annual Course of Training | 1989 |
| | Assessors Annual Course of Training | 1990 |
| | Assessor's Administrative Workshop | 1996 |

State of Nebraska: Department of Revenue, Property Assessment Division

| Course # | Topic | Date |
|-----------------|--|-------------|
| | Annual Course of Training | 1998 |
| | Annual Course of Training - Basic | 1999 |
| | Annual Course of Training - Advanced | 1999 |
| | Annual Course of Training | 2000 |
| | Aggregate Mining in Nebraska | 2001 |
| | Annual Course of Training | 2001 |
| | Valuation of Agricultural Property | 2001 |
| | Valuation of Lakefront Property | 2001 |
| | 2002 Assessor's Spring Workshop | 2002 |
| | Annual Course of Training | 2003 |
| | Assessor Workshop | 2003 |
| | Annual Course of Training | 2004 |
| | Public Service Distribution | 2004 |
| | Reports and Opinions Forum | 11.23.04 |
| | 2005 Abstract Training | 11.14.04 |
| | Excel Computer Intermediate Training | 11.02.05 |
| | Low Income Housing Valuation | 03.01.06 |
| | Agland What-if Excel Training Demonstration – Instructor No.Platte | 04.07.06 |
| | LB 126 School District Changes Procedures | 06.07.06 |
| | Agland What-if Excel Training Demonstration – Instructor N. Platte | 08.02.06 |
| | Agland What-if Excel Training Demonstration-Instructor Scottsbluff | 08.09.06 |
| | Agland What-if Excel Training Demonstration-Instructor Gr.Island | 10.06.06 |
| | Agland What-if Excel Training Demonstration-Instructor Norfolk | 01.10.07 |
| | Depreciation Class – Instructor Webster County | 07.23.08 |
| | Agland What-if Excel Training Demonstration-Instr. Frontier County | 07.28.08 |
| | Depreciation Class – Instructor Garden County | 08.05.08 |
| | Agland What-if Excel Training Demonstration-Instr. Loup County | 08.19.08 |
| | Agland What-if Excel Training Demonstration-Instr. Howard County | 09.08.08 |
| | Depreciation Class – Instructor West Central Dist. North Platte | 10.02.08 |
| | Agland What-if Excel Training Demonstration-Instructor Scottsbluff | 10.08.08 |
| | Depreciation Class – Instructor Central District in Kearney | 10.17.08 |
| | Valuation of Recreational Land & Sand/Gravel Pits – 6 credit hrs | 11.21.08 |
| | Agland What-if Excel Training Demonstration-Instr. Hayes County | 11.25.08 |
| | Basic Depreciation – Instructor Wilber | 2009 |

County Assessor's Association of Nebraska

| Course # | Topic | Date |
|-----------------|---|-------------|
| | Historical Capitalization Methods | 2001 |
| C9006 | Introduction to the Income Approach to Value | 2002 |
| | The Appeal Process, Organizing Your Case, The Equalization Process, Preparing Your Exhibits, and the County Petition Process by: the Tax Equalization and Review Commission - 3 credit hrs (approved by Nebraska Appraisal Board) | 2004 |
| | Department of Property Assessment & Taxation Presentation - 3 1/2 credit hrs | 2004 |
| | tour Union Pacific Railroad's Bailey Yard - 3 1/2 credit hrs | 2004 |
| | Methamphetamines: by Nebraska State Patrol Instructor - 2 credit hrs | 2004 |
| | Assessor's Workshop: 09.13.05 Planning, Developing, Appraisal, & Valuation for Commercial TIF Projects - 4 hours; 09.14.05 NACO Issues & DPA&T - 4 hours; 09.15.05 DPA&T & Lincoln County | |
| | Realtor/Relationship to Taxation - 4 hours | 2005 |
| | Mass Appraisal, Fee Appraisal & Ad Valorem Taxation by: the Tax Equalization and Review Commission - 4 hours (approved by Nebraska Appraisal Board) | 2005 |
| | Dealing With Diversity in the Workplace/Human Resources | 2006 |

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| School District Organization/Homestead Exemptions | 2006 |
| County Board of Equalization Workshop – NACO in Kearney | 05.10.07 |
| Quality of Construction – 2 credit hours | 08.25.08 |
| Preparing for TERC – Crossing the T’s and Dotting the I’s-3.75 hrs | 08.26.08 |
| GIS Workshop/Ethanol Plants – 1.75 credit hrs | 08.26.08 |
| Legislative Update With Larry Dix; TERC Round Table-A Panel Discussion; Equalization-the Way It Used to Be-An Alternative | 09.03.09 |

Supervisory Courses

| Course # | Topic | Date |
|-----------------|---|-------------|
| | SuperVision; supervisory training by: The State of Nebraska | 8/31-9/2-04 |

LICENSES/CERTIFICATIONS:

- Assessor Certificate, 1978
- General Certified Appraiser, 1992

OTHER:

- Member IAAO – since 1984

**CURRICULUM VITAE FOR
Rebecca K. Anderson
1811 W. 2nd, Suite 460
Grand Island, NE 68803**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:

- Office of the Adams County Assessor
- Office of the Buffalo County Assessor
- Office of the Franklin County Assessor
- Office of the Hall County Assessor
- Office of the Howard County Assessor (Co-Liaison with Steve Ronshaugen)
- Office of the Kearney County Assessor
- Office of the Phelps County Assessor
- State Assessment Office for Sherman County
- Office of the Webster County Assessor

EXPERIENCE:

2008 to present: State of Nebraska, Department of Revenue, Property Assessment Division, Grand Island, NE

Position: Field Liaison

Duties: Observe, investigate and evaluate assessment and appraisal practices of individual county assessment offices. Annually write detailed narrative and statistical reports on each office. Assist or correspond with county assessors or others about the proper application of statutes, regulations, directives, policies and procedures. Assist in the development and instruction of educational classes to better assessment practices within the assessment offices. Mediate discussions between assessors and the Department or assessors and taxpayers. Represent the Department at meetings, workshops of assessors, hearings or other meetings as requested by the Property Tax Administrator.

2002 to 2007: State of Nebraska, Department of Property Assessment And Taxation, Grand Island, NE.

Position: Regional Measurement Supervisor

Duties: Direct staff members to attain work goals and to ensure consistent application of administrative and program policies, procedures and standards. Confer with and advise staff to exchange information on and/or explain property tax application criteria, work policies, procedures and standards, to identify the type and impact of work problems and to formulate possible solutions to work problems. Train and coordinate staff in the policies and procedures of property tax application to maintain and improve the performance levels of employees through exposure to job knowledge and abilities necessary to perform the work in accordance with established performance standards, and direct staff on the procedures to be used to complete agency reports or processes. Review work

prepared by staff to determine the appropriateness of decisions and actions taken by workers, to determine whether files are complete and accurate, to obtain information to use in evaluating the work performance and to meet administrative policies of the agency. Recommend and develop proposed changes to the Department's procedures, rules and regulations to improve the operations of the Department.

1995 to 2002: State of Nebraska, Department of Property Assessment and Taxation, Grand Island, NE.

Position: Field Liaison.

Duties: Same duties as noted above

1990-1995: Eakes Office Products

Position: Credit Manager

Duties: Oversee all credit and collections for multiple location retail business

1985 -1989: Superior Mortgage, Inc.

Position: REO/Foreclosure/Collections Dept. Head

Duties: Oversee all personnel and procedures in the department for multi-state mortgage bank.

EDUCATION:

University of Nebraska, Kearney, Bachelor of Science (1994)
Department of Property Assessment and Taxation:

Attended all Assessor Workshops and annual Courses of Training (1995 – 2000)

101 Fundamentals of Real Property Appraisal (1995)

102 Income Approach of Land (1996)

201 Appraisal of Land (1998)

300 Fundamentals of Mass Appraisal (1999)

310 Applications of Mass Appraisal Fundamentals (2000)

600 Principles and Techniques of Cadastral Mapping (1997)

Aggregate Mining in Nebraska (2001)

Valuation of Agricultural Land (2001)

Valuation of Lakefront Property (2001)

452 Fundamentals of Assessment Ratio Studies (2002)

Annual Course of Training (2002)

Aggregate Mining in Nebraska (2001)

Valuation of Agricultural Land (2001)

Valuation of Lakefront Property (2001)

452 Fundamentals of Assessment Ratio Studies (2002)

Annual Course of Training (2002)

Assessors Workshop (2002)

Annual Course of Training (2003)

Assessors Workshop (2003)
Annual Course of Training (2004)
Assessors Workshop (2004)
Reports & Opinions Forum (2004)
Abstract Training (2004)
Assessor Fall Workshop (2005)
Abstract Training (2005)
Assessor Spring Workshop (2005)
Assessor Spring Workshop (2006)
LB 126 School District Changes Procedures
Assessor Spring Workshop (2007)
Residential quality, Condition & Effective Age (2007)
Basic Depreciation Course (2008)
Sand Pit and Recreational Land Valuation (2009)
Assessor Fall Workshop (2009)

LICENSES/CERTIFICATIONS:

Assessor Certificate, 2008

**CURRICULUM VITAE FOR
Marlene Bedore
P.O. Box 446
Trenton, NE 69044**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Chase County Assessor
Office of the Deuel County Assessor
Office of the Dundy County Assessor
Office of the Hayes County Clerk/Ex-Officio Assessor
State Assessment Office for Hitchcock County
State Assessment Office for Keith County
Office of the Lincoln County Assessor
Office of the Perkins County Assessor
Office of the Red Willow County Assessor

EXPERIENCE:

July 2007 to Present: State of Nebraska, Department of Revenue,
Property Assessment Division, Trenton, Nebraska
November 2005 to June 2007: State of Nebraska, Department of Property
Assessment and Taxation, Trenton, Nebraska
August 2003 to November 2005: State of Nebraska, Department of Property
Assessment and Taxation, North Platte, NE

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

December 1997 to January 2003: Red Willow County Court, McCook, NE

Position: Assistant Clerk Magistrate, Clerk Magistrate

Duties: Perform supervisory and statutory functions of the County Court system for Red Willow County. Follow all policies and procedures according to the rules and regulations set forth by the Court Administrator and County Judges. Perform duties as assigned including arraignments and marriage ceremonies. Prepare journal entries and court orders as assigned for the court office. Communicate effectively to law enforcement

agencies, attorneys and enable to possess the required knowledge, skills and abilities as necessary to fulfill job requirements.

July 1984 to December 1997: Hayes County Clerk/Ex-officio County Assessor
Hayes Center, NE

Position: Clerical, Deputy County Assessor, County Assessor

Duties: The assessor is responsible for valuing all real and personal property excluding public service companies. The office duties include all functions of the ex-officio office such as supervisory, accounting, secretary to the county board, Clerk of the Dist. Court, Register of Deeds and Election Commissioner. All Nebraska State Statutes, Directives and Regulations as set forth by the Property Tax Administrator must be followed. Prescribed reports and the date due are followed as listed on the Property Tax Calendar.

EDUCATION:

Hayes Center High School, Hayes Center, High School Diploma
Nebraska Western College, Scottsbluff, R.N. Program
McCook Community College, McCook, Accounting
Property Assessment Division–
8/26/2003 2003 ASSESSOR WORKSHOP
10/31/2003 BASIC/INTERMEDIATE MAPPING
11/14/2003 IAAO 101 FUNDAMENTALS OF REAL PROPERTY APPRAISAL
11/20/2003 CONFIDENCE INTERVALS WORKSHOP
1/15/2004 2004 ANNUAL COURSE OF TRAINING & BASIC SESSION
2/18/2004 PUBLIC SERVICE DISTRIBUTION (PANHANDLE DIST.)
5/11/2005 EXCEL COMPUTER SEMINAR
9/13/2005 2005 ASSESSOR'S FALL WORKSHOP
11/2/2005 EXCEL COMPUTER BASIC TRAINING
3/1/2006 LOW INCOME HOUSING VALUATION
6/7/2006 LB 126 SCHOOL DISTRICT CHANGES PROCEDURES
8/29/2006 2006 ASSESSOR'S WORKSHOP
5/10/2007 NACO'S COUNTY BOARD OF EQUALIZATION SEMINAR
9/17-19/2007 2007 ASSESSOR'S WORKSHOP
8/5/2008 BASIC DEPRECIATION COURSE
8/25/2008 2008 ASSESSOR'S WORKSHOP
6/10/2009 BASIC SPREADSHEET APPLICATIONS COURSE
8/6/2009 GRAIN HANDLING FACILITIES VALUATION BY PAD
8/31-9/2/2009 2009 ASSESSOR'S WORKSHOP
9/28/2009 SAND PITS/RIVER/RECREATIONAL LAND VALUATION BY PAD

LICENSES/CERTIFICATIONS:

Nebraska Assessor/Deputy Certificate, February 12, 2004

**CURRICULUM VITAE FOR
Dennis Donner
1033 O Street, Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Department of Revenue Property Assessment Division Measurement Manager

EXPERIENCE:

July 2007 to present: State of Nebraska, Department of Revenue,
Property Assessment Division, Lincoln, Nebraska

1998 to July 2007: State of Nebraska, Department of Property
Assessment and Taxation, Lincoln, NE.

Position: Measurement Administrator

Duties: Develop and administer policies for the measurement of
assessment practices and levels of value within 93 Nebraska counties.

1996 to 1998: State of Nebraska, Department of Revenue, Lincoln, NE

Position: Administrator, Property Tax Division

Duties: Develop and administer policies for measuring assessment
practices and levels of value within 93 Nebraska counties.

1967-1996: State of Nebraska, Department of Revenue, Lincoln, NE

Position: Various jobs with increasing responsibilities.

EDUCATION:

University of Nebraska, Lincoln, Bachelor of Science (1971)

Department of Property Assessment and Taxation

1985 to 2001 Contemporary Capitalization

Mass Appraisal of Income Producing Property

Residential Modeling Concepts

Fundamentals of Mass Appraisal

Principles of Property Assessment

Depreciation Analysis

Appraisal of Land

Fundamentals of Assessment Ration Studies

1/22/2001 Basic Session – Annual Course of Training

1/25/2001 Required Session – Annual Course of Training

7/24/2001 Valuation of Agricultural Land
7/25/2001 Valuation of Lakefront Property
9/19/2002 2002 Assessors Workshop
2/11/2003 Annual Course of Training
1/14/2004 Annual Course of Training
9/15/2004 2004 Assessors Workshop
11/14/2005 2005 Abstract Training

LICENSES/CERTIFICATIONS:

Assessor Certificate, 1975

OTHER:

IAAO Member

CURRICULUM VITAE FOR
James V. Haug
301 Centennial Mall South
Lincoln, NE 68509

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Clay County Assessor
Office of the Fillmore County Assessor
Office of the Nuckolls County Assessor
Office of the Seward County Assessor
Office of the Thayer County Assessor
Office of the York County Assessor

EXPERIENCE:

2007 to present: Nebraska Department of Revenue, Property Assessment Division; in Lincoln, NE

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2001 to 2007: State of Nebraska, Department of Property Assessment and Taxation in Lincoln, NE

Position: Measurement Supervisor; Eastern Region

Duties: Direct staff members to attain work goals and to ensure consistent application of administrative and program policies, procedures and standards. Confer with and advise staff to exchange information on and/or explain property tax application criteria, work policies, procedures and standards, to identify the type and impact of work problems and to formulate possible solutions to work problems. Train and coordinate staff in the policies and procedures of property tax application to maintain and improve the performance levels of employees through exposure to job knowledge and abilities necessary to perform the work in accordance with established performance standards, and direct staff on the procedures to be used to complete agency reports or processes. Review work prepared by staff to determine the appropriateness of decisions and actions taken by workers, to determine whether files are complete and accurate, to obtain information to use in evaluating the work performance and to meet administrative

policies of the agency. Recommend and develop proposed changes to the Department's procedures, rules and regulations to improve the operations of the Department.

1997 to 2001: State of Nebraska, Department of Property Assessment and Taxation, Lincoln, NE

Position: Field Liaison

Duties: Same duties as noted above.

1974 to 1997: State of Nebraska, Department of Revenue, Property Taxation Division in Lincoln, NE

Position: Appraiser/Appraiser Supervisor

Duties: Conduct County-wide reappraisals, appraisal related projects, training on appraisal.

EDUCATION:

University of Nebraska, Lincoln, Bachelor of Science 1971
Department of Property Assessment and Taxation – see attached

LICENSES/CERTIFICATIONS:

Real Estate Appraisers License, 1980
Certified General Real Estate Appraiser, 1992
TERC -Special Master Training Seminar, 1997

PROFESSIONAL TRAINING / CLASSES:

IAAO 305 -CAMA Valuation Model Building
IAAO 649 -Commercial Investment Property
IAAO-Workshop -Contemporary Capitalization Methods and Techniques
IAAO 302 -Mass Appraisal of Income Producing Property
IAAO 300 -Fundamentals of Mass Appraisal
IAAO 610 -Principles of Property Assessment
IAAO 602 -Workshop on Depreciation Analysis
IAAO 600 -Principles and Techniques of Cadastral Mapping
Moore Group. USPAP -7 Hour National USPAP Update
IAAO 311 -Residential Modeling Concepts
IAAO 101 -Fundamentals of Real Property Appraisal
IAAO 651 Workshop -Workshop GIS for Assessors
IAAO 310 -Applications of Mass Appraisal Fundamentals
Lyman Richey -Aggregate Mining in Nebraska
IAAO 155 -Depreciation Analysis
DEPT./Alesandrini -Valuation of Agricultural land
DEPT. Workshop -Valuation of Lakefront Property
Moore Group. 914 -Appraising the Appraisal
Moore Group. USPAP -7 Hour National USPAP Update

DEPT. 2002 -Assessor Workshop (Introduction to Income Approach to Value)
IAAO 452 -Fundamentals of Mass Appraisal Ratio Studies
DAVIS Workshop -Confidence Intervals Workshop
DEPT. 2004 -Annual Course of Training
DEPT. Workshop. -Public Service Distribution (Southeast Dist.)
Moore Group. USPAP -7 Hour National USPAP Update
Randall #CE90508 -1031 Tax Deferred Exchanges (3 hrs.)
IAAO 102 -Income Approach to Valuation
ASFMRA -Conservation Easements Valuation and Case Studies
DEPT. 2006 -Fall Workshop (School District Organization / Homestead Exemptions)
Randall #CE20618R -Radon and Real Estate (3 hrs.)
Randall #CE060602R -Lead, Asbestos, Mold - Get the Facts (3 hrs.)
Moore Group. USPAP -7 Hour National USPAP Update
NREAB Course No. C2711-Residential Quality, Condition & Effective Age Seminar

**CURRICULUM VITAE FOR
Mike C. Krolikowski
Sherman County Courthouse
633 "O" Street
Loup City, NE 68853**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
State Assessment Office for Garfield County
State Assessment Office for Greeley County (Co-liaison with Steve Ronshaugen)
Office of the Boyd County Assessor
Office of the Brown County Assessor
Office of the Holt County Assessor
Office of the Keya Paha County Assessor
Office of the Loup County Assessor
Office of the Rock County Assessor
Office of the Valley County Assessor
Office of the Wheeler County Assessor (Co-Liaison with Steve Ronshaugen)

EXPERIENCE:

July 2007 to present: State of Nebraska, Department of Revenue Property Assessment Division, Loup City, NE.

2003 to June 2007: State of Nebraska, Department of Property Assessment and Taxation, Loup City, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2000 to 2003: State of Nebraska, Department of Property Assessment and Taxation, Grand Island, NE.

Position: Sales Reviewer

Duties: Responsible for reviewing, verifying, and qualifying all applicable sales of agricultural, commercial, and industrial real property recorded in the

register of deeds offices. Conduct phone interviews with buyers, sellers, attorneys, and real estate agents to verify documented reported sale information.

1999-2000: State of Nebraska, Department of Property Assessment and Taxation, Ogallala, NE.

Position: Property Tax Appraiser Assistant

Duties: Assisted Property Tax Division Appraiser in gathering and researching appropriate data for determining market value of locally assessed property. I performed physical inspection of property, researching appropriate data, interviewing property owners, preparing field sketches, determining property classifications, and utilizing standard valuation techniques.

EDUCATION:

Hastings College, Hastings NE, Bachelor of Arts (1998)
Department of Property Assessment and Taxation:

Valuation of Agricultural Land (2001)
Annual Course of Training (2001)
101-Fundamentals of Real Property Appraisal (2001)
Annual Course of Training (2003)
Assessor Workshop (2003)
Basic/Intermediate Mapping (2003)
Confidence Intervals Workshop (2003)
Annual Course of Training & Basic Session (2004)
Assessor Workshop (2004)
Reports & Opinions Forum (2004)
102-Income Approach To Valuation (2004)
Assessor Fall Workshop (2005)
Abstract Training (2005)
Assessor Spring Workshop (2005)
Assessor Workshop (2006)
Residential Quality, Condition & Effective Age Seminar (2007)
Assessor Workshop (2007)
Assessor Assistant Training (2008)
Understanding the Reports and Opinions (Tables and Statistics) (2008)
Developing Depreciation Tables (2008)
Grain Handling Facilities Valuation (2009)
Sand Pit and Recreational Land Valuation Discussion by PAD (2009)
Assessor Fall Workshop (2009)
Expanded Agland Analysis Presentation by PAD (2009)

**CURRICULUM VITAE FOR
Russell L. Loontjer
301 Centennial Mall S
Lincoln, NE 68509-8919**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Cuming County Assessor
Office of the Gage County Assessor
Office of the Lancaster County Assessor
Office of the Madison County Assessor
Office of the Stanton County Assessor
Office of the Washington County Assessor
Office of the Wayne County Assessor

EXPERIENCE:

August 2007 to present: State of Nebraska, Department of Revenue,
Property Assessment Division, Lincoln, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

May 2006 to July 2007: Stannard Appraisal Services

Position: Field Appraiser

Duties: Aid in County-wide reappraisals, appraisal related projects, listing of commercial and residential properties, referee for valuation appeals and other consulting projects as assigned.

January 1999 to April 2006: Thayer County Assessor

Duties: Direction and management of the Thayer County Assessor's office. Formulation and implementation of an annual budget, implement mass appraisal of residential, commercial and agricultural properties. Coordinate and review annual assessments of all real and personal property in the County. Communicate with the public regarding the valuation of property. Manage employees and the various

duties assigned to each to carry out the duties, responsibilities and functions of the assessor's office.

LICENSES/CERTIFICATIONS:

State of Nebraska Assessor's Certificate #980206

EDUCATION:

KEARNEY STATE COLLEGE, BACHELOR OF SCIENCE 1981
2001 ANNUAL COURSE OF TRAINING 2001
AGGREGATE MINING IN NEBRASKA 2001
ASSESSOR WORKSHOP 2001
ANNUAL COURSE OF TRAINING 2002
ASSESSORS WORKSHOP 2002
ANNUAL COURSE OF TRAINING 2003
ASSESSORS WORKSHOP 2003
ANNUAL COURSE OF TRAINING 2004
PUBLIC SERVICE DISTRIBUTION (SOUTHEAST DIST.) 2004
ASSESSORS WORKSHOP 2004
NACO CONVENTION 2004
2005 ABSTRACT TRAINING/SOUTHEAST DISTRICT 2005
NACO MAPPING/GIS TECHNOLOGY 2005
PROPERTY TAX & NACO 2005
2005 ASSESSOR'S FALL WORKSHOP 2005
NACO CONVENTION OMAHA 2005
LOW INCOME HOUSING VALUATION SEMINAR 2005
FUNDAMENTALS OF REAL ESTATE APPRAISAL 2006
RESIDENTIAL SALES COMPARISON & INCOME APPROACHES 2006
RESIDENTIAL REPORT WRITING 2006
105 NATIONAL USPAP 2006
SALES FILE PRACTICE MANUAL 2007
2007 ASSESSOR'S WORKSHOP 2007
LEARN MORE WITH MICROSOFT EXCEL 2007
2008 ASSESSOR'S WORKSHOP 2008
BASIC DEPRECIATION COURSE BY PAD 2008
GRAIN HANDLING FACILITIES VALUATION 2009
2009 ASSESSOR'S WORKSHOP 2009
PROPERTY TAX POLICY IAAO 402
PAD'S R&O UPDATE 2009

**CURRICULUM VITAE FOR
Mark Loose
Panhandle State Office Complex
4500 Avenue I, P.O. Box 1500
Scottsbluff, NE 69363-1500**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:

Office of the Banner County Assessor
Office of the Box Butte County Assessor
Office of the Dawes County Assessor
Office of the Kimball County Assessor
Office of the Scotts Bluff County Assessor
Office of the Sheridan County Assessor
Office of the Sioux County Assessor

EXPERIENCE:

June 2007 – present: State of Nebraska, Department of Revenue,
Property Assessment Division Scottsbluff, NE.

1993 – June 2007: State of Nebraska, Department of Property Assessment and
Taxation

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

1991 to 1993: Western Nebraska Community College, Scottsbluff, NE

Position: Adjunct faculty, Business Division

Duties: Responsible for teaching and evaluating all sections of Introduction to Business courses; also responsible for the Records Management and Word Perfect courses.

1991 to 1992: Rounds Appraisal, Scottsbluff, NE

Position: Appraiser Trainee

Duties: Set appointments; physical inspection of property; locate, review and verify comparable sales information; also, completion of the URAR form.

EDUCATION:

Western Nebraska Community College, Scottsbluff, NE; A.A. 1978
Chadron State College, Chadron, NE; B.A. 1981
Chadron State College, Chadron, NE; M.A. 1985
Department of Property Assessment and Taxation:

302 Mass Appraisal of Income Producing Property (1994)
300 Fundamentals of Mass Appraisal (1995)
201 Appraisal of Land (1996)
600 Principles and Techniques of Cadastral Mapping (1997)
903 USPAP (1998)
311 Residential Modeling Concepts
155 Depreciation Analysis (1999)
Required Session—Annual Course of Training (2001)
903 USPAP Workshop (2002)
Assessor's Workshop (2002)
Annual Course of Training (2003)
Confidence Intervals Workshop (2003)
Annual Course of Training (2004)
Public Service Distribution (Panhandle District) (2004)
Assessor's Workshop (2004)
Reports & Opinions Forum (2004)
2005 Abstract Training (2004)

**CURRICULUM VITAE FOR
Derrick D. Niederklein
301 Centennial Mall South, PO Box 98919
Lincoln, NE 68509-8919**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:

- Office of the Butler County Assessor
- Office of the Colfax County Assessor
- Office of the Dodge County Assessor
- Office of the Douglas County Assessor
- Office of the Hamilton County Assessor
- Office of the Merrick County Assessor
- Office of the Platte County Assessor
- Office of the Polk County Assessor
- Office of the Sarpy County Assessor
- Office of the Saunders County Assessor

EXPERIENCE:

July 2007 to present: State of Nebraska, Department of Revenue Property Assessment Division, Lincoln, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2004 to June 2007: State of Nebraska, Department of Property Assessment and Taxation, Lincoln, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides,

directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2000 to 2004: State of Nebraska, Game and Parks Commission, Lincoln, Nebraska

Duties: Responsible for enforcing park regulations at seven state recreation areas in Southeast Nebraska, oversight of special detail and temporary workforce and assisted with hunter safety and hunter education annually.

EDUCATION:

Southeast Community College, AAS (2000)

Peru State College, BAS (2004)

Doane College, MA (2009)

International Association of Assessing Officers:

101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (2005)

102-INCOME APPROACH TO VALUATION (2006)

300-FUNDAMENTALS OF MASS APPRAISAL (2006)

RESIDENTIAL DATA COLLECTION SEMINAR (2006)

RESIDENTIAL QUALITY, CONDITION, EFFECTIVE AGE (2007)

IAAO INTERNATIONAL CONF ON ASSESSMENT ADMIN (2007)

402-FUNDAMENTALS OF PROPERTY TAX POLICY (2009)

Western States Association of Tax Administrators:

101- UNITARY VALUATION APPRAISAL SCHOOL (2008)

Department of Property Assessment and Taxation:

REPORTS & OPINION FORUM (2004)

ABSTRACT TRAINING (2005)

ASSESSOR SPRING WORKSHOP (2005)

ASSESSOR FALL WORKSHOP (2005)

MASS APPRAISAL AND AD VALOREM TAXATION (2005)

ASSESSOR WORKSHOP (2006)

ASSESSOR WORKSHOP (2007)

ASSESSOR WORKSHOP (2008)

ASSESSOR WORKSHOP (2009)

Other:

IAAO Member

**CURRICULUM VITAE FOR
Barb Oswald
P.O. Box 116
Dakota City, NE 68731**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:

- Office of the Antelope County Assessor
- Office of the Boone County Assessor (Co-Liaison with Steve Ronshaugen)
- Office of the Burt County Assessor
- Office of the Cedar County Assessor
- State Assessment Office for Dakota County
- Office of the Dixon County Assessor
- Office of the Knox County Assessor
- Office of the Nance County Assessor (Co-Liaison with Steve Ronshaugen)
- Office of the Pierce County Assessor
- Office of the Thurston County Assessor

EXPERIENCE:

June 2007 to present: State of Nebraska, Department of Revenue,
Property Assessment Division

1997 -- June 2007 State of Nebraska, Department of Property
Assessment and Taxation, Dakota City, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

1991 to 1997: Dixon County, Nebraska

Position: County Assessor.

Duties: Direction and management of the Dixon County Assessor's office. Formulation and implementation of an annual budget, implement mass appraisal of residential, commercial and agricultural properties. Communicate with the public regarding the valuation of property. Manage employs and the various duties assigned to each to carry out the duties and responsibilities of the assessor's office.

1981-1991: Dixon County, Nebraska

Position: Deputy County Assessor

Duties: General knowledge of the budget and levy setting process. Maintain a current sales assessment ratio study. Complete an analysis of the market for the residential, commercial and agricultural properties. Maintain cadastral maps, which includes being able to research deed, read legal descriptions, divide parcels of land.

1979-1981: Dixon County, Nebraska

Position: Clerk

Duties: Knowledge of soil maps/conversion, determine soil comparisons, land use and valuations.

EDUCATION:

Wayne State College, 1 year Secretarial courses

Northeast Technical College, various courses

1990 – Fundamentals of Real Estate Appraisal

6/1991 – R.E. Market Data Approach

10/1991 – Professional Standards – USPAP

9/1994 – Cost Approach of Appraising

9/1994 - Income Approach/Appraising

9/1997 – Restructure and Revision

5/2000 – The TERC and Assessment

The Moore Group, various courses

9/1994 – The New Uniform Residential Appraisal Report Workshop
9/1994 – Residential Construction and Inspection
6/1996 - USPAP workshop
7/1996 – Limited Appraisals: How to Write the Form Report
9/2000 – USPAP Workshop
2006- Fundamentals of Real Estate Appraisal
2007 - USPAP
2007 - USPAP Update

Department of Revenue/Department of Property Assessment and Taxation:

101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (1994)
452-FUNDAMENTALS OF ASSESSMENT RATIO STUDIES (1995)
155-DEPRECIATION ANALYSIS (1996)
402-TAX POLICY (1997)
300-FUNDAMENTALS OF MASS APPRAISAL (2000)
AGGREGATE MINING IN NEBRASKA (2001)
REQUIRED SESSION-ANNUAL COURSE OF TRAINING (2001)
VALUATION OF LAKEFRONT PROPERTY (2001)
600-PRINCIPLES AND TECHNIQUES OF CADASTRAL MAPPING
(2001)
ASSESSOR WORKSHOP (2001)
ASSESSOR'S WORKSHOP (2002)
ANNUAL COURSE OF TRAINING (2003)
ASSESSOR WORKSHOP (2003)
CONFIDENCE INTERVALS WORKSHOP (2003)
ANNUAL COURSE OF TRAINING (2004)
PUBLIC SERVICE DISTRIBUTION (NORTHEAST DIST.) (2004)
ASSESSORS WORKSHOP (2004)
201-APPRAISAL OF LAND (2004)
REPORTS & OPINIONS FORUM (2004)
7 HOUR NATIONAL USPAP UPDATE (2005)
2006- Low Income Housing Seminar
2006- LB 126 School District Changed Procedures
2006- Assessor Workshop
2006- Wetlands Assessment Issues Training – NE District
2007- Assessor Workshop
2008- Assessor Assistant Training
2008 Assessor's Workshop
2008 Residential Quality, Condition and Effective Age
2009 GIS Workshop
2009 Grain Handling Facilities Valuation by PAD
2009 Assessor's Workshop

2009 NE Dist. Meeting PAD's R&O Update
2009 Recreational Land Valuation by PAD

LICENSES/CERTIFICATIONS:

Assessor Certificate, 1981

CURRICULUM VITAE FOR
Stephen F. Ronshaugen
1811 W. 2nd, Suite 460
Grand Island, NE 68803

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Boone County Assessor (Co-liaison with Barb Oswald)
State Assessment Office for Greeley County (Co-liaison with Mike Krolikowski)
Office of the Howard County Assessor (Co-liaison with Rebecca Anderson)
Office of the Nance County Assessor (Co-liaison with Barb Oswald)
Office of the Wheeler County Assessor (Co-liaison with Mike Krolikowski)

EXPERIENCE

April, 2009 to present: State of Nebraska, Department of Revenue,
Property Assessment Division, Grand Island, NE

Position: Field Liaison

Duties: Observe, investigate and evaluate assessment and appraisal practices of individual county assessment offices. Annually write detailed narrative and statistical reports on each office. Assist or correspond with county assessors or others about the proper application of statutes, regulations, directives, policies and procedures. Assist in the development and instruction of educational classes to better assessment practices within the assessment offices. Represent the Department at meetings, workshops of assessors, hearings or other meetings as requested by the Property Tax Administrator.

2002 to 2008: Bureau of Reclamation, Nebraska-Kansas Area Office
Grand Island, Nebraska

Position: Deputy Area Manager

Duties: Supervised and coordinated all major program areas in the Area Office: operation and maintenance of 14 dams in NE, CO, and KS; resource management of reservoir surface and land areas at the dams; budget and finance. Provided program direction and goals to Area Office staff to ensure program districts, NRD's, and state officials on the contracting and sale of surface water in the Republican River basin.

1978 to 2002: Bureau of Reclamation, Nebraska-Kansas Area Office
Grand Island, Nebraska

Position: Chief, Land Acquisition Branch – Program Coordinator

Duties: Responsible for acquisition of real property and property interests

required for the construction, operation and maintenance of Reclamation projects within the Nebraska-Kansas area. Major program areas included the construction of the North Loup Division (Calamus and Davis Creek reservoirs and related water supply facilities), title transfer of the Farwell and Sargent Irrigation Districts), renewal of long term water service contracts with Reclamation irrigation districts, and Republican River Compact issues related to surface water releases, storage and sale.

1973 to 1977: Bureau of Reclamation, South Dakota, Colorado and Nebraska

Position: Real Estate Appraiser and Realty Specialist

Duties: Prepared real estate appraisals for real property rights required for total or partial acquisitions of ownerships as required for construction, operation and maintenance of Reclamation projects. Appraisal assignments included transmission line rights of way, total and partial acquisitions for reservoirs, canals, buried pipelines, and associated construction. Real estate appraisal work included testifying as expert witness in federal district court in South Dakota and Iowa for property and property rights acquired by condemnation. Realty specialist work included negotiating the acquisition of required rights of way for federal reclamation projects, title clearance, and real estate closings.

EDUCATION:

Webster High School, Webster, SD - High School Diploma

South Dakota State University, Brookings, SD – Bachelor of Science (1971)

Attended Department of Interior real estate appraisal training courses and workshops

Attended American Right of Way Association appraisal, acquisition and relocation training and workshops

Department of Revenue, Property Assessment Division

6-10-2009 Basic Spreadsheet Training

7-31-2009 Grain Handling Facilities Valuation

8/31-9/2-2009 2009 Assessor's Workshop

10-02-2009 Northeast District Meeting PAD's R&O Update

CURRICULUM VITAE FOR
Sarah Scott
200 South Silber Street
North Platte, NE 69101

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Blaine County Clerk/Assessor ex officio
Office of the Custer County Assessor
Office of the Dawson County Assessor
Office of the Frontier County Assessor
Office of the Furnas County Assessor
Office of the Gosper County Assessor
State Assessment Office for Harlan County

EXPERIENCE:

2008 to present: State of Nebraska, Department of Revenue, Property Assessment Division, North Platte, NE.

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation.

2002 to 2008: Gothenburg State Bank, Gothenburg, NE

Duties: Consumer and mortgage lending, assistant to compliance officer. Part of my lending duties included physical inspection of properties and preparation of in-house appraisals when necessary and evaluating and approving appraisal prepared by professional appraisers. The compliance duties included conducting audits of loan portfolios and lending practices, as well as establishing procedures to comply with new regulation.

EDUCATION:

University of Nebraska, Kearney, Bachelor of Science (2002)
Fall Assessor's Workshop (2009)

Ruth A. Sorensen
301 Centennial Mall South
Lincoln, Nebraska 68509

PRESENT AFFILIATION:

Nebraska Department of Revenue, Property Tax Administrator

EXPERIENCE:

August 2007 to present: Property Tax Administrator

Duties: Administrator/Director of the Nebraska Department of Revenue, Property Assessment Division

April 2007 to July 31, 2007: Nebraska Tax Equalization and Review Commission

Position: Commissioner, First Congressional District

Duties: Heard appeals regarding taxation, valuation, or assessment of real or personal property. Duties also include the annual equalization of the assessed value, special value or recapture value of all real property in Nebraska.

November 2003, to April 2007: Nebraska Department of Property Assessment and Taxation

Position: Attorney

Duties: Legal representation and policy development for the Department of Property Assessment and Taxation, focusing primarily on issues related to property assessment and taxation.

November 2000 to November 2003: Law Offices of Polsky, Cope, Shiffermiller & Coe

Position: Attorney

Duties: Private Practice. Experience in all aspects of civil practice.

November 1998 to November 2000: Nebraska Department of Revenue

Position: Attorney, Legal Division

Duties: Legal representation for the Department of Revenue, focusing primarily on issues related to documentary stamp tax, sales tax and use tax.

1980-1998: Employed with a bank for 12 years until attending law school. During and following law school, was employed at law firms first as a law clerk and then as an associate.

EDUCATION:

Franklin Pierce College, Rindge, New Hampshire, B.S. in Accounting
(1992)

University of Nebraska, Lincoln, Juris Doctor (December, 1994)

LICENSES/CERTIFICATIONS:

Admitted to the Nebraska Bar, April, 1995

**CURRICULUM VITAE FOR
Jerome P. Tooker
301 Centennial Mall South
Lincoln Nebraska 68509**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division Field Liaison for the following:
Office of the Cass County Assessor
Office of the Jefferson County Assessor
Office of the Johnson County Assessor
Office of the Nemaha County Assessor
Office of the Otoe County Assessor
Office of the Pawnee County Assessor
Office of the Richardson County Assessor
Office of the Saline County Assessor

EXPERIENCE:

July 2007 to Present: State of Nebraska, Department of Revenue, Property Assessment Division, Lincoln Nebraska

1999 to June 2007: State of Nebraska, Department of Property Assessment and Taxation, Lincoln, Nebraska

Position: Field Liaison

Duties: Under limited supervision, investigates and evaluates property valuation practices and procedures for assigned counties by the compilation of assessment data, and communicates the findings to the various interested groups via reports. Assists county and state officials in interpreting and applying the information contained in these reports. Answers or refers questions to the appropriate division within the Department concerning the manuals, guides, directives and regulations relating to property valuation. Also, attends and/or participates in conferences, seminars and other training for county officials, taxpayer groups, individual taxpayers, or their representatives relating to property valuation. Provide training to the Assessor's offices with the Sales File Training Manual, basic Excel and current Assessor Assistant programming.

1995 to 1999: State of Nebraska, Department of Revenue, Lincoln, Nebraska

Position: Field Liaison

Duties: Liaison duties with assigned counties as duties were established while continuing with the statistical analysis of sales in the sales file and sales verification in the commercial and agricultural property classes.

1984-1995: State of Nebraska, Department of Revenue, Lincoln, Nebraska

Positions: Appraiser I, Appraiser II and Appraiser III

Duties: Mass appraisal duties as assigned

Initially worked on mass appraisal projects in Johnson County (listing residential and commercial properties and assisting in the final values of the residential properties), Jefferson County (listing commercial properties) and Dawson County (listing the commercial properties and establishing the final values of the commercial properties) Mid time statistical analysis for the sales file. And later, I worked with sales verification process in all three property types, in addition to the statistical analysis of the sales in the sales file.

1983-1984 Metropolitan Life Insurance Co, Insurance sales

1977-1983 Farmers Home Administration: Loan officer, for residential, agricultural real property. Loan officer for agricultural personal property i.e.: operating loans, loans for livestock and equipment. This included the appraisal of residential and agricultural properties. Administered the emergency loan program, which was implemented due to natural disasters.

EDUCATION:

Silver Creek Public High School,

Silver Creek Nebraska, High School Diploma (1971)

Platte Community College (now Platte Technical Community College), Columbus

Nebraska, Associate Applied Science (1973)

Kearney State College (now the University of Nebraska at Kearney), Kearney, Nebraska,

Bachelor of Science (1976)

Farmers Home Administration FDA USA

Farm Real Estate Appraisal (1999)

Residential Real Estate Appraisal (1999)

Department of Property Assessment and Taxation:

101-Fundamentals of Real Property Appraisal (11-1984)

Dynaplan Main Frame (spreadsheet training) (9-1985)

Annual Course of Training (11-1985)

Use of the Marshall and Swift Residential Cost Hand Book (1985)

Use of the Marshall and Swift Square Foot Cost Method (1985)

Principles of Income Property Appraising (11-1986)

Customer Service Workshop (8-1989)

Fundamentals of Assessment Ratio Studies (1989)

Dynaplan P.C. (spreadsheet training) (9-1989)

Annual Course of Training Appraisal of Motels and Grain Elevators (1989)

Workplace Harassment (3-1990)

Drug Free Workplace (3-1990)

How to Deal with Difficult People (5-1990)

Training and use of the HP 12 C calculator (1990)

Residential Square Ft. Method Seminar #0176 Cost Approach 1991

Commercial Calculator Method Seminar #0177 Cost Approach 1991
Commercial Square Foot & Segregated Cost Seminar #0178 1991
302-Mass Appraisal of Income Producing Property (1994)
300-Fundamentals of Mass Appraisal (1995)
Annual Course of Training (1997)
201-Appraisal of Land (1996)
600-Principles and Techniques Of Cadastral Mapping (1997)
1998 Mid America GIS Symposium (5-1998)
A9001-Uspap (1998)
311-Residential Modeling Concepts (1998)
Computer training Windows 95 1998
Computer training Excel - spreadsheet 1998
Computer training Word - word processing 1998
Computer training Access database 1998
Computer training Outlook e-mail 1998
Annual Course of Training (1999)
Historical Structure Designations (1999)
Valuation of Conservation Easements (1999)
E-911 and GPS Systems (1999)
Russia, a Nation Without Revenue (1999)
Integration of GIS Systems (1999)
Neighborhooding for Better Assessments (1999)
155-Depreciation Analysis (1999)
452-Fundamentals of Assessment Ratio Studies (1999)
Annual Course of Training (2000)
GIS for Assessors Workshop (2000)
310-Applications of Mass Appraisal Fundamentals (2000)
Basic Session-Annual Course of Training (2001)
Aggregate Mining in Nebraska (2001)
Required Session-Annual Course of Training (2001)
Valuation of Agricultural Land (2001)
Valuation of Lakefront Property (2001)
Assessor Workshop (2002)
Annual Course of Training (2003)
USPAP Workshop - The Moore Group (2002)
Assessor Workshop (2003)
Confidence Intervals Workshop (2003)
Annual Course of Training (2004)
Public Service Distribution (Southeast District) (2004)
Assessor Workshop (2004)
Procedure Audits by Nancy Tomberlin - Kansas Dept of Revenue (2004)
Reports & Opinions Forum (2004)
Abstract Training (2005)
Assessor Workshop (Fall 2005)
Income Approach to Value for Section 42 Multi Family (2006)
Assessor Workshop (Fall 2006)

Residential quality, Condition & Effective Age (2007)
Assessor Workshop (Fall 2007)
Assessor Workshop (Fall 2008)
Basic Application with Spreadsheets – Instructor (2008)
Agland What-if: Agland Value Analysis (2008)
Understanding the Reports and Opinion (Tables and Statistics) (2008)
Developing Depreciation Tables (2008)
Assessor Workshop (Fall 2009)