

CURRICULUM VITAE FOR

Sarah R. Scott

200 S Silber

North Platte, NE 69101

PRESENT AFFILIATION:

Nebraska Department of Revenue, Property Assessment Division

EXPERIENCE:

February 2024 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: Property Tax Administrator

Duties: Provide oversight of the property assessment function and property taxation laws of the State of Nebraska.

October 2018 to February 2024: Nebraska Department of Revenue, Property Assessment Division

Positions: Manager, Field Operations Section

Duties: Manages Field Operations staff, coordinates assessment practice review and ratio study policies for the State of Nebraska.

March 2014 to October 2018: Nebraska Department of Revenue, Property Assessment Division

Positions: Tax Specialist Senior

Duties: Analyzes agricultural land values across the State. Coordinates assessment practices review and ratio study review for Western half of the State. Field liaison for Adams, Buffalo, Hall and Lincoln Counties.

September 2008 to March 2014: Nebraska Department of Revenue, Property Assessment Division

Position: Field Liaison

Duties: Conducted ratio studies and assessment practice reviews for specifically assigned counties. Assisted county assessors as needed in understanding and applying property taxation laws, regulations, and professionally accepted mass appraisal standards.

EDUCATION:

University of Nebraska, Kearney, BA Business Finance (December 2002)
2021 Governor's Leadership Academy, Executive Certificate in Leadership

Assessment Related Courses:

IAAO 101 – Fundamentals of Real Property Appraisal

IAAO 102 – Income Approach to Valuation

IAAO 155 – Depreciation Analysis

IAAO 162 – Cost Approach

IAAO 300 – Fundamentals of Mass Appraisal

IAAO 332 – Modeling Concepts

IAAO 400 – Assessment Administration

IAAO 402 – Tax Policy

15 Hour – National USPAP, Appraisal Foundation

IAAO Workshop – Appraisal of Mineral Rights & Mining Property

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2018

Member of International Association of Assessing Officers

CURRICULUM VITAE FOR

**Curtis Stephen
200 S. Silber
North Platte, NE 69101**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division:

EXPERIENCE:

July 2024 to Current: Nebraska Department of Revenue, Property
Assessment Division

Positions: Field Operations Manager

Duties: Manages Field Operations staff, coordinates assessment practice review and ratio study policies for the State of Nebraska.

May 2023 to July 2024: Nebraska Department of Revenue, Property
Assessment Division

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, polices, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes and interprets legislative, and policy developments. Develop policies, regulations and procedures to address changes or compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assigned programs. Coordinates and/or leads the implementation of changes to polices, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue, with county officials, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

Nov 2019 to May 2023: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

EDUCATION:

Bachelor of Business Administration, Baylor University
Master of Business Administration, Baylor University

IAAO 101 Fundamentals of Real Property Appraisal
Manufacture Vs Modular Vs Stick Homes
The Essentials of ARC GIS Pro
Depreciation Course Series
IAAO 201 Appraisal of Land
IAAO 300 Fundamentals of Mass Appraisal

2025 Nebraska State Government Leadership Certificate Program

Various courses since 2019 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

PROFESSIONAL AFFILIATION:

Member of International Association of Assessing Officers

**CURRICULUM VITAE FOR
Amber Berliner
200 S Silber
North Platte, NE 69101**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the western portion of the State.

EXPERIENCE:

June 2023 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, policies, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes, and interprets legislative, and policy developments. Develop policies, regulations, and procedures to address changes or compliance needs for the homestead exemption program, the collection of changes or compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assignend programs. Coordinates and/or leads the implementation of changes to policies, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue, with county offices, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

Sept 2019 to June 2023: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

EDUCATION:

IAAO (International Association of Assessing Officers) Courses:

155—Depreciation Analysis, November 2022

162—Marshall & Swift Residential Costing, October 2022

101—Fundamentals of Real Property Appraisal, May 2022

300—Fundamentals of Mass Appraisal, May 2021

201—Appraisal of Land, October 2020

Depreciation class, five-part series with Scott Johnson, Spring-Fall 2023

2025 Nebraska State Government Leadership Certificate Program

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2022

CURRICULUM VITAE FOR

Nora Borer

301 Centennial Mall South

Lincoln, NE 69509

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the eastern portion of the State.

EXPERIENCE:

July 2022 to Current: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

May 2013 to May 2022: Buffalo County

Position: Deputy County Assessor

Duties: Set up lot models and depreciation tables in CAMA system. Run statistical analysis on sales to make sure median, COD and PRD are within acceptable range. Split and combine parcels when required by plat, deed or owner request. Direct activities of staff in accordance with policies and practices established by the assessor.

May 2008 to May 2013: Buffalo County

Position: Field Appraiser

Duties: Measure, sketch and take pictures of residential parcels for neighborhood reviews, permits and protests. Establish quality and condition of dwellings. Split and combine parcels when required by plat, deed or owner request.

January 1999 to May 2008: Buffalo County

Position: Deputy Register of Deeds

Duties: Make sure documents presented for filing meet requirements and collect appropriate fees. Read surveys, verify legal descriptions of

plats, maps, minor subdivisions, and draw in the cadastral maps. Responsible for knowing statutes pertaining to recording documents. Direct staff and run the office in the absence of the Register of Deeds.

September 1991 to January 1999: Buffalo County

Position: Abstract Clerk

Duties: Make sure documents presented for filing meet requirements and collect appropriate fees. Read surveys, verify legal descriptions of plats, maps, minor subdivisions, and draw in the cadastral maps.

EDUCATION:

IAAO 101 Fundamentals of Real Property Appraisal - 2013

IAAO 300 Fundamentals of Mass Appraisal – 2013

USPAP - 2014

IAAO 102 Income Approach – 2016

IAAO 162 Marshall & Swift Residential - 2018

IAAO 155 Depreciation Analysis - 2022

IAAO 163 Marshall & Swift Commercial - 2022

Depreciation Series – 2023

Commercial Grading - 2024

Many courses since 2013 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate – 2013

**CURRICULUM VITAE FOR
Ross Dobrusky
301 Centennial Mall South
Lincoln, NE 69509**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the Eastern portion of the State.

EXPERIENCE:

January 2026 to Current: Nebraska Department of Revenue, Property Assessment Division

Positions: Liaison

Duties: Observe, investigate and evaluate assessment and appraisal practices of individual county assessment offices. Annually write detailed narrative and statistical reports for 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.

December 2024 to December 2025: Nebraska Department of Transportation, Business Technology Support Division

Positions: GIS Technician-Internship

Duties: Support, maintain, and create GIS mapping projects and applications through Esri software environment. Work with and maintain state DOT LRS system. Utilize and support spatial data environment including SQL database as well as the state mainframe system.

EDUCATION:

University of Nebraska - Lincoln, Lincoln, NE; Bachelor of Arts, Geography, December 2025

**CURRICULUM VITAE FOR
Kennadi Findley
124 W 46th St.
Kearney, NE 68847**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the western portion of the State.

EXPERIENCE:

September 2023 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

April 2019 to September 2020: Fall River County Director of Equalization, Hot Springs, South Dakota.

Positions: Fall River County Assessor Trainee

Duties: Administrative assistant and assessor trainee in the Fall River County Assessor's office. Training and learning all the duties of an assessor; implementing mass appraisal of the residential, commercial, and agricultural class of properties.

EDUCATION:

Chadron State College, Chadron, NE; Bachelor of Business Administration, 2020

IAAO Courses:

300—Fundamentals of Mass Appraisal, April 2024

Depreciation class, five-part series with Scott Johnson, Summer-Fall 2024

Residential Quality, Condition & Effective Age with Scott Johnson, October 2023

Many courses since 2023 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

OTHER AFFILIATIONS:

Nebraska Appraisal Trainee Qualification Education, March 2023
Supervisor-Trainee Course for Nebraska
USPAP
Basic Appraisal Procedures
Basic Appraisal Principles

**CURRICULUM VITAE FOR
Peter Greff
301 Centennial Mall South
Lincoln, NE 69509**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the eastern portion of the State.

EXPERIENCE:

July 2022 to Current: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

EDUCATION:

University of Nebraska, Lincoln and Omaha – Bachelor of Science: Criminology and Criminal Justice; May 2023

IAAO 332 – Modeling Concepts; October 2025

OTHER AFFILIATIONS:

United States Air Force Inactive Reserve

**CURRICULUM VITAE FOR
Mike Krolkowski
Loup City, NE**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the eastern portion of the State.

EXPERIENCE:

April 2021 to present: Nebraska Department of Revenue, Property Assessment Division, Loup City, NE.

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, polices, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes and interprets legislative and policy developments. Develop policies, regulations and procedures to address changes or compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assigned programs. Coordinates and/or leads the implementation of changes to polices, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue, with county officials, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

April 2003 to April 2021: Nebraska Department of Revenue, Property Assessment Division, Loup City, 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.

July 2000 to April 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.

Sept 1999- July 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)

IAAO 101 Fundamentals of Real Property Appraisal

IAAO 102 Income Approach to Valuation

IAAO 162 Marshall and Swift Residential

IAAO 300 Fundamentals of Mass Appraisal

IAAO 332 Modeling Concepts

IAAO 400 Assessment Administration

USPAP Update Course

Various courses since 2000 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2022

**CURRICULUM VITAE FOR
Barb Oswald
Allen, NE**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the eastern portion of the State.

EXPERIENCE:

August 1997 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

March 1991 to August 1997: Dixon County

Positions: Dixon County Assessor

Duties: Managed the Dixon County Assessor's office and implemented all the duties of an assessor. Implemented mass appraisal of the residential, commercial, and agricultural class of properties. Managed employees and the various duties assigned to each of them to carry out the duties and responsibility of the assessor's office. Communicate with the public regarding property valuations. Meet with County Board of Equalization.

October 1981 to March 1991 Dixon County

Positions: Deputy County Assessor

Duties: General knowledge of budget and levy setting process.
Review, inspect and place value on real property. Maintain current sales assessment ratio study and complete an analysis of the market for residential, commercial, and agricultural properties.
Maintain the cadastral maps, which includes being able to research

deeds, read legal descriptions and divide parcels of land.

September 1979 to October 1981 Dixon County

Positions: Clerk

Duties: Knowledge of soil maps/conversion, determine soil comparison and land use review and valuation

EDUCATION:

International Association of Assessing Offices Courses

Course 101 - Fundamentals of Real Property Appraisal 1994

Course 612 - Fundamentals of Assessment Ratio Studies 1995

Course 602 - Depreciation Analysis, 1996

Course 402 - Tax Policy, 1997

Course 300 - Fundamentals of Mass Appraisal, 2000,

Course 201 - Appraisal of Land, 2023

Depreciation Class Series – Scott Johnson – 2024

Northeast Community College

Classes: Fundamentals of Real Estate Appraisal, R.E. Market Data

Approach, Professional Standards – USPAP, Cost Approach of

Appraising, Income Approach/Appraising, Restructure and Revision,

1989-1997

The Moore Group

The New Uniform Residential Appraisal Report Workshop, Residential

Construction, and Inspection, USPAP Workshop, Limited Appraisal:

How to Write the Form Report, Fundamentals of Real Estate Appraisal,

1994-2007

Miscellaneous Education

Many courses since 1981 from the Property Assessment Division

pertaining to the valuation and assessment of real and personal property,

computer classes, workshops, and webinars.

**CURRICULUM VITAE FOR
Kay M. Paulsen
301 Centennial Mall
Lincoln, NE 68509**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the eastern portion of the State.

EXPERIENCE:

September 2021 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

EDUCATION: IAAO 101 - Fundamentals of Real Property Appraisal
IAAO 102 – Income Approach to Valuation
Depreciation Series, Scott Johnson, CAE
VanEd Online Real Estate – NE Salesperson

**CURRICULUM VITAE FOR
Allison Rauch
200 S Silber St
North Platte, NE 69101**

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the western portion of the State.

EXPERIENCE:

September 2015 to November 2019: Garden County Assessor's Office

Positions: Clerk

Duties: Answering phones and helping customers at the front counter. Use of a computer and office CAMA system to navigate real estate and personal property records. Assist with office record retention procedures, upkeep of property record cards for real estate, personal property filings, and homestead exemption filings. Other duties as required to complete the mission of the assessor's office.

November 2019 to February 2021: Garden County Assessor's Office

Positions: Deputy Assessor

Duties: Assist the Assessor in assessing the value of property for taxation purposes. This includes researching and analyzing property values, conducting field surveys, and reviewing property records. The Deputy Assessor also assists in developing and implementing assessment policies, procedures, and programs. Other responsibilities may include managing and operating in-house CAMA system for all property assessment activities, work with Homestead, Personal Property, and planning, organizing and directing the appraisal of property for assessment purposes.

February 2021 to June 2022: Nebraska Department of Revenue, Property Assessment Division

Positions: 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.

June 2022 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, policies, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes, and interprets legislative, and policy developments. Develop policies, regulations, and procedures to address changes or compliance needs for the homestead exemption program, the collection of changes or compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assigned programs. Coordinates and/or leads the implementation of changes to policies, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue, with county offices, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

EDUCATION:

Bachelor of Business Management, Chadron State College

IAAO 101 - Fundamentals of Real Property Appraisal

Manufacture Vs Modular Vs Stick Homes

IAAO 300 - Fundamentals of Mass Appraisal

Valuation of Fast Food Restaurants

Residential Quality, Condition & Effective Age
IAAO 155—Depreciation Analysis
The Essentials of ARC GIS Pro
IAAO 162—Marshall and Swift Residential
Depreciation Course Land I, Cost II

Various courses since 2015 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2019