

**CURRICULUM VITAE
FOR THE
DEPARTMENT OF PROPERTY ASSESSMENT
AND TAXATION**

**CURRICULUM VITAE FOR
Patricia S. Albro
300 East 3rd, Suite 230
North Platte, NE 69101**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
Office of the Buffalo County Assessor
Office of the Custer County Assessor
Office of the Dawson County Assessor
Office of the Gosper County Assessor
Office of the Grant County Assessor

EXPERIENCE:

2002 to present: 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 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

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
	Uniform Standards of Professional Appraisal Practice - The Moore Group	1991
#A9001	License Law Update - Randall School of Real Estate	1993
#C9444	Ed Tour '94 - Nebraska Appraiser Board	1994
#0240R	The Laws & Your Flaws - McMahan School of Real Estate	1995
	Implementing the License Law Act - McMahan School of Real Estate	1995
#0392R	USPAP Workshop - The Moore Group	1995
#C9401	USPAP Workshop - The Moore Group	1995
#C9777	Restructure & Revision of USPAP - Nebraska Appraiser Board	1997
	Attacking & Defending an Appraisal - Nebraska Appraiser Board	1997
#C9778	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 Excel Intermediate Training - West Central District Assessors - 4 cr.hrs	2005

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 Property Assessment and Taxation/Property Tax Administrator:

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

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

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 - 1984

**CURRICULUM VITAE FOR
Rebecca K. Anderson
1811 W. 2nd, Suite 435
Grand Island, NE 68803**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
Office of the Adams County Assessor
Office of the Franklin County Assessor
Office of the Webster County Assessor

EXPERIENCE:

2002 to present: State of Nebraska, Department of Property Assessment and Taxation, Grand Island, NE.
Position: Regional Measurement Supervisor
Duties: Supervise Field Liaisons in Central Region as well as any Additional assigned duties

1995 to 2002: State of Nebraska, Department of Property Assessment and Taxation, Grand Island, NE.
Position: Field Liaison.
Duties: measurement of level of value of real property in counties, compliance auditing, liaison between county/local governments and state government

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
COURSE OF TRAINING (1995-2000)
101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (1995)
102-INCOME APPROACH TO VALUATION (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)
ANNUAL COURSE OF TRAINING (2001)
VALUATION OF AGRICULTURAL LAND (2001)
VALUATION OF LAKEFRONT PROPERTY (2001)
ASSESSOR'S WORKSHOP (2002)
452 FUNDAMENTALS OF ASSESSMENT RATIO STUDIES
(2002)
ANNUAL COURSE OF TRAINING (2003)
ASSESSOR'S WORKSHOP (2003)
ANNUAL COURSE OF TRAINING (2004)
ASSESSORS WORKSHOP (2004)
REPORTS & OPINIONS FORUM (2004)
ABSTRACT TRAINING (2004)

CURRICULUM VITAE FOR

**Karen R Andrus
300 E. 3rd, Suite 230
North Platte NE 69101**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:

State Assessment Office for Hitchcock County
Office of the Blaine County Assessor
Office of the Brown County Assessor
Office of the Cherry County Assessor
Office of the Hooker County Assessor
Office of the Lincoln County Assessor
Office of the Logan County Assessor
Office of the McPherson County Assessor
Office of the Perkins County Assessor
Office of the Thomas County Assessor

EXPERIENCE:

1995 to present: State of Nebraska, Department of Property Assessment and Taxation, North Platte, NE.

Position: 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. Other duties as requested by the Property Tax Administrator.

1995 to 1995: Farm Credit, Brown County, Nebraska

Position: Clerk (part time)

Duties: Clerical

1979 to 1994: Assessor's Office, Brown County, Nebraska

Position: County Assessor

Duties: General supervision over and direction of the assessment of all taxable property in the county. Implementation of the Nebraska State Statutes, Regulations and Directives as set forth by the Tax Commissioner was implemented including the timely filing of required reports. Office management and supervision of employees, preparation of annual budgets,

motor vehicles and homestead exemptions are some examples of the duties that were required as county assessor.

1972 to 1978: Assessor's Office, Brown County Nebraska

Position: Clerk

Duties: Assistant to assessor and deputy assessor.

1970 to 1972: Educational Service Unit, Brown County Nebraska

Position: Clerk (part time)

Duties: Clerical

1963 to 1969: Treasurer's Office, Cherry County Nebraska

Position: Deputy County Treasurer

Duties: All duties associated with the treasurer's office

EDUCATION:

Valentine Public High School and Southwestern High School (Waxahachie, Texas) High School Diploma

Parks School of Business, Denver Colorado

Department of Property Assessment and Taxation:

400-ASSESSMENT ADMINISTRATION (1978)

101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (1979)

102-INCOME APPROACH TO VALUATION (1982)

600-PRINCIPLES AND TECHNIQUES OF CADASTRAL MAPPING (1984)

301-MASS APPRAISAL OF RESIDENTIAL PROPERTY (1986)

201-APPRAISAL OF LAND (1988)

IAAO-CONTEMPORARY CAPITALIZATION METHODS & TECHNIQUES (1992)

201-APPRAISAL OF LAND (1993)

300-FUNDAMENTALS OF MASS APPRAISAL (1995)

450-PRINCIPLES OF PROPERTY ASSESSMENT (1996)

155-DEPRECIATION ANALYSIS (1996)

400-ASSESSMENT ADMINISTRATION (1997)

101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (1998)

452-FUNDAMENTALS OF ASSESSMENT RATIO STUDIES (1999)

BASIC SESSION-ANNUAL COURSE OF TRAINING (2001)

AGGREGATE MINING IN NEBRASKA (2001)

REQUIRED SESSION-ANNUAL COURSE OF TRAINING (2001)

VALUATION OF LAKEFRONT PROPERTY (2001)

HIGHEST & BEST USE (2001)

WHAT'S HAPPENING TO THE APPRAISAL PROFESSION?

(2001)
HISTORICAL CAPITALIZATION METHODS (2001)
2001 ASSESSOR WORKSHOP (2001)
USING THE MARSHALL AND SWIFT MANUAL (2001)
903-USPAP WORKSHOP (2002)
960-RESIDENTIAL SALES COMPARISON APPROACH
SEMINAR (2002)
914-APPRAISING THE APPRAISAL (2002)
C9006-INTRODUCTION TO THE INCOME APPROACH TO
VALUE (2002)
2002 ASSESSOR'S WORKSHOP
ANNUAL COURSE OF TRAINING (2003)
ED TOUR 2003
CONFIDENCE INTERVALS WORKSHOP (2003)
2004 ANNUAL COURSE OF TRAINING
PUBLIC SERVICE DISTRIBUTION (WEST CENTRAL DIST.)
(2004)
942-FREQUENTLY ASKED QUESTIONS & ANSWERS IN
USPAP (2004)
2004 ASSESSORS WORKSHOP (2004)
REPORTS & OPINIONS FORUM (2004)
2005 ABSTRACT TRAINING
941-Common USPAP Deficiencies (2005)
945-The New URAR & Other Revised Residential Forms (2005)
903-National USPAP 7-Hour (2005)
C0216-Valuing Small Businesses (2005)

Numerous other seminars and courses held both in Nebraska and at various
NCRAAO Conventions.

LICENSES/CERTIFICATIONS:

Assessor Certificate, 1976
Nebraska Registered Appraiser, 1995

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

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Measurement Administrator

EXPERIENCE:

1998 to present: 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
Marlene Gigax
P.O. Box 446
Trenton, NE 69044**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
State Assessment Office for Harlan County
Office of the Arthur County Assessor
Office of the Chase County Assessor
Office of the Deuel County Assessor
Office of the Dundy County Assessor
Office of the Frontier County Assessor
Office of the Furnas County Assessor
Office of the Garden County Assessor
Office of the Hayes County Assessor
Office of the Red Willow County Assessor

EXPERIENCE:

August 2003 to November 2005: State of Nebraska, Department of Property Assessment and Taxation, North Platte, NE

November 2005 to Present: State of Nebraska, Department of Property Assessment and Taxation, Trenton, NE

Position: 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 to 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, Registrar 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
Department of Property Assessment and Taxation:

2003 ASSESSOR WORKSHOP
BASIC/INTERMEDIATE MAPPING (2003)
IAAO 101 FUNDAMENTALS OF REAL
PROPERTY APPRAISAL (2003)
CONFIDENCE INTERVALS WORKSHOP (2003)
2004 ANNUAL COURSE OF TRAINING &
BASIC SESSION
PUBLIC SERVICE DISTRIBUTION
(PANHANDLE DIST.) (2004)
MASS APPRAISAL, FEE APPRAISAL & AD
VALOREM TAXATION NREAB COURSE (2004)
2004 ASSESSORS WORKSHOP
REPORTS & OPINIONS FORUM (2004)
2005 ABSTRACT TRAINING
102-INCOME APPROACH TO VALUATION
(2004)
REPORTS & OPINIONS FORUM (2004)
2004 NACO CONVENTION
EXCEL COMPUTER SEMINAR (2005)
2005 ASSESSOR'S FALL WORKSHOP

LICENSES/CERTIFICATIONS:

Nebraska Assessor/Deputy Certificate, February 12, 2004

**CURRICULUM VITAE FOR
JAMES V. HAUG
1033 "O" Street, Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Employed by the Department of Property Assessment and Taxation in the position of Measurement Supervisor for the Eastern Liaison Region. The Eastern Region consists of Liaison Areas 3, 4, 8, and 9 and generally includes the 39 eastern counties in the state.

EXPERIENCE:

- 2001 to present:** State of Nebraska, Department of Property Assessment and Taxation in Lincoln, NE
- Position:** Measurement Supervisor-Eastern Region
- Duties:** Supervise the measurement process for the counties in the Eastern Region which includes the 39 counties of Liaison Areas 3, 4, 8, and 9 and other projects as assigned.
- 1997 to 2001:** State of Nebraska, Department of Property Assessment and Taxation in Lincoln, NE
- Position:** Field Liaison-Area 8
- Duties:** Develop the measurement process for the Area 8 counties and other valuation and consulting projects as assigned.
- 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, and other valuation consulting projects as assigned.

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, #CG920544

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

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:

State Assessment Office for Sherman County
Office of the Boyd County Assessor
Office of the Hall County Assessor
Office of the Holt County Assessor
Office of the Howard County Assessor
Office of the Keya Paha County Assessor
Office of the Loup County Assessor
Office of the Rock County Assessor
Office of the Wheeler County Assessor

EXPERIENCE:

2003 to present: 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)
101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (2001)
ANNUAL COURSE OF TRAINING (2003)
ASSESSOR'S WORKSHOP – 2003
BASIC/INTERMEDIATE MAPPING (2003)
CONFIDENCE INTERVALS WORKSHOP (2003)
2004 ANNUAL COURSE OF TRAINING & BASIC SESSION (2004)
2004 ASSESSORS WORKSHOP (2004)
REPORTS & OPINIONS FORUM (2004)
102-INCOME APPROACH TO VALUATION (2004)

**CURRICULUM VITAE FOR
Catherine D. Lang
1033 O Street, Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Property Tax Administrator for the State of Nebraska

EXPERIENCE:

1996 to present: Property Tax Administrator

Duties: Chief Executive Officer for the Nebraska Department of Property Assessment and Taxation

1998 to 1996: Nebraska Department of Revenue

Position: Director, Property Tax Division

Duties: Administration of the Property Tax Division.

1991-1998: Nebraska Department of Revenue

Position: Special Counsel to the Tax Commission

Duties: Legislative liaison and special projects as assigned by the Tax Commissioner, focusing primarily on issues related to property assessment and taxation.

1983-1991: Nebraska Department of Revenue

Position: Attorney, Legal and Property Tax Division

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

EDUCATION:

University of Nebraska, Lincoln, Bachelor of Fine Arts (1978)

University of Nebraska, Lincoln, Juris Doctor (1983)

LICENSES/CERTIFICATIONS:

Admitted to the Nebraska Bar, 1983

**CURRICULUM VITAE FOR
Brooke Lens
1033 O Street, Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
State Assessment Office for Saunders County
Office of the Gage County Assessor
Office of the Johnson County Assessor
Office of the Lancaster 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:

August 2005 to present: State of Nebraska, Department of Property Assessment and Taxation, Lincoln, NE.

Position: Liaison Trainee

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.

June 2005 to July 2005: Board of Equalization Referee, Douglas County, Nebraska

Position: Referee

Duties: Heard protests from Douglas County citizens regarding their real property values and equalization concerns. Provided value recommendations to the BOE based on my appraisal experience.

October 2002 to August 2005: Independent Residential Fee Appraiser,
Omaha, Nebraska

Position: Appraiser

Duties: Provide an opinion of market value on real property for mortgage purposes. Attend seminars and continuing education relating to real estate and real estate appraisal.

EDUCATION:

University of Nebraska, Omaha, Master of Public Administration (2006)

University of Nebraska, Omaha, Bachelor of Science (2001)

Randall School of Real Estate:

2006-Real Estate Principles and Practices

2005- Wood Destroying Insects

2005- Land Surveying

2004 & 2002- USPAP 15 hour course

2002- Fundamentals of Real Estate Appraisal

2002- Introduction to Farm Appraisal

2002- Uniform Residential Appraisal Report

2002- Ethics & Real Estate

Midwest Appraisers Association:

2002- Small Income Property Appraisals

Fannie Mae:

2004- Appraisals and Funding

Department of Property Assessment and Taxation:

2005 Assessor Workshop

LICENSES/CERTIFICATIONS:

Registered Real Estate Appraiser (2003 to present)

**CURRICULUM VITAE FOR
MARK LOOSE
PANHANDLE STATE OFFICE COMPLEX
4500 AVENUE I, P.O. BOX 1500
SCOTTSBLUFF, NE 69363-1500**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
State Assessment Office for Keith County
Office of the Banner County Assessor
Office of the Box Butte County Assessor
Office of the Cheyenne County Assessor
Office of the Dawes County Assessor
Office of the Kimball County Assessor
Office of the Morrill County Assessor
Office of the Scotts Bluff County Assessor
Office of the Sheridan County Assessor
Office of the Sioux County Assessor

EXPERIENCE:

1993-present: State of Nebraska, Department of Property Assessment and Taxation, Scottsbluff, NE.

Position: 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
Gina B Marsters
1033 'O' Street, Suite 600
Lincoln, NE 68508
402-471-6191**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Business Systems Analyst.

EXPERIENCE:

2005 to present: State of Nebraska, Department of Property Assessment and Taxation, Lincoln, NE.

Position: Business Systems Analyst

Duties: Sales File: Documentation, Queries, & Reports. Analyze and convert data for State of Nebraska sales file. Design databases, programming changes, and written procedures. Responsible for coordination and organizational flow of statistical reports and Reports and Opinions for 93 Nebraska counties.

2000 to 2005: Blue Cross of Idaho, Meridian, Idaho

Position: Auditor/Database Developer

Duties: Designed databases, Chairman for Access user group. Developed on-line help systems.

1995-2000: FM Blake & Associates, Boise, Idaho

Position: Legal Assistant

Duties: Wrote legal briefs, researched case files, handled all technical problems.

EDUCATION:

University of Phoenix, Meridian, Idaho, Bachelor of Science, Information Technology (2005)

LICENSES/CERTIFICATIONS:

Legal Assistant, ICS (1998)

**CURRICULUM VITAE FOR
Derrick D. Niederklein
1033 "O" Street Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:

State Assessment Office of Garfield County
State Assessment Office of Greeley County
Office of the Antelope County Assessor
Office of the Boone County Assessor
Office of the Fillmore County Assessor
Office of the Jefferson County Assessor
Office of the Madison County Assessor
Office of the Nance County Assessor
Office of the Pierce County Assessor
Office of the Platte County Assessor
Office of the Thayer County Assessor

EXPERIENCE:

2004 to present: 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, Beatrice, Associate of Applied Science (2000)

Peru State College, Bachelor's of Applied Science (2004)

Department of Property Assessment and Taxation:

REPORTS & OPINION FORUM (2004)

ABSTRACT TRAINING (2005)

101-FUNDAMENTALS OF REAL PROPERTY APPRAISAL (2005)

300-FUNDAMENTALS OF MASS APPRAISAL

ASSESSOR SPRING WORKSHOP (2005)

RESIDENTIAL DATA COLLECTION SEMINAR

ASSESSOR FALL WORKSHOP (2005)

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

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:
State Assessment Office for Dakota County
Office of the Burt County Assessor
Office of the Cedar County Assessor
Office of the Colfax County Assessor
Office of the Cuming County Assessor
Office of the Dixon County Assessor
Office of the Knox County Assessor
Office of the Stanton County Assessor
Office of the Thurston County Assessor
Office of the Wayne County Assessor

EXPERIENCE:

1997 to present: State of Nebraska, Department of Property Assessment and Taxation, Dakota City, Nebraska
Position: 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, responsibilities and functions 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 class of properties. Maintain the cadastral maps, which included being able to research deeds, read legal descriptions, divide parcels of land. Know all the functions of the assessment office including the reports that need to be filed.

1979-1981: Dixon County, Nebraska

Position: Clerk

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

EDUCATION:

Wayne State College, 1978-1979, Secretarial courses

Northeast Technical College, various courses:

1990- Fundamentals of Real Estate Appraisal

1991- R.E. Market Data Approach

Professional Standards - USPAP

1994- Cost Approach of Appraising

Income Approach/Appraising

1997- Restructure and Revision

2000- The TERC and Assessment

The Moore Group, various appraisal courses:

1994 – The New Uniform Residential Appraisal Report Workshop
Residential Construction and Inspection

1996- USPAP workshop

Limited Appraisals: How to Write a Form Report

2000- USPAP Workshop

2006- Fundamentals of Real Estate Appraisal

Department of Property Assessment and Taxation Courses:

1994 –Fundamentals of Real Property Appraisal
1995- Fundamentals of Assessment Ration Studies
1996- 155 Depreciation Analysis
1997- 402 Tax Policy
2000- 300 Fundamentals of Mass Appraisal
2001- Aggregate Mining in Nebraska
2001- Required session-Annual Course of Training
2001- 600-Principles and Techniques of Cadastral Mapping
2001- Assessor Workshop
2002– Assessor Workshop
2003- Annual Course of Training
2003- Confidence Intervals Workshop
2004- Annual Course of Training
2004- Public Service Distribution (NE Dist.)
2004- Assessor Workshop
2004- Reports and Opinions Forum
2005- 7 Hour National USPAP update

LICENSES/CERTIFICATIONS:

Assessor Certificate, 1981
Registered Appraiser License, 1990

**CURRICULUM VITAE FOR
Jerome P. Tooker
1033 "O" Street, Suite 600
Lincoln Nebraska 68508**

PRESENT AFFILIATION:

Department of Property Assessment and Taxation Liaison for the following:

- Office of the Butler County Assessor
- Office of the Cass County Assessor
- State Assessment Office for Dodge County
- Office of the Douglas County Assessor
- Office of the Hamilton County Assessor
- Office of the Merrick County Assessor
- Office of the Polk County Assessor
- Office of the Sarpy County Assessor
- Office of the Seward County Assessor
- Office of the Washington County Assessor

EXPERIENCE:

1999 to present: 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.

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:

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)

Department of Property Assessment and Taxation:

- 101-Fundamentals of Real Property Appraisal (1984)
- Annual Course of Training (1985)
- Fundamentals of Assessment Ratio Studies (1989)
- 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)
- A9001-Uspap (1998)
- 311-Residential Modeling Concepts (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 (2000)
310-Applications of Mass Appraisal Fundamentals (2000)
Basic Session-Annual Course of Training (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)
Assessor Workshop (2003)
Confidence Intervals Workshop (2003)
Annual Course of Training (2004)
Public Service Distribution (Southeast Dist.) (2004)
Assessor Workshop (2004)
Procedure Audits by Nancy Tomberlin - Kansas Dept of Revenue (2004)
Reports & Opinions Forum (2004)
Assessor Workshop (2005)
Income Approach to Value for Section 42 Multi Family (Southeast Dist)
(2006)

OTHER:

1979 Farm Real Estate Appraisal Instruction
1979 Residential Real Estate Appraisal Instruction
1985 Use of the Marshall and Swift Residential Cost Hand Book
1985 Use of the Marshall and Swift Square Foot Cost Method
1990 Training and use of the HP 12 C calculator
1991 #0176 – Residential Square Ft. Method Seminar – Cost Approach
1991 #0177 – Commercial Calculator Method Seminar - Cost Approach
1991 #0178 – Commercial Square Ft. & Segregated Seminar
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