

**CURRICULA VITAE
FOR THE
DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION**

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

PRESENT AFFILIATION:

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

- Office of the Arthur County Clerk/Assessor ex officio
- 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
- Office of the Grant County Clerk/Assessor ex officio
- Office of the State Assessment Office for Harlan County
- Office of the State Assessment Office for Hitchcock County
- 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 Phelps County Assessor
- Office of the Red Willow 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 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 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 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

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 -	
#A9001	The Moore Group	1991
#0268R	License Law Update - Randall School of Real Estate	1993
#C9444	Ed Tour '94 - Nebraska Appraiser Board	1994
	The Laws & Your Flaws - McMahan School of Real Estate	1995
#0240R	Implementing the License Law Act - McMahan School of Real Estate	1995
#0392R	USPAP Workshop - The Moore Group	1995
#C9401	Restructure & Revision of USPAP - Nebraska Appraiser Board	1997
#C9777	Attacking & Defending an Appraisal - Nebraska Appraiser Board	1997
#C9778	USPAP Workshop - The Moore Group	1999
#C9907	Tomorrow's Information Today - Nebraska Appraiser Board	2000
#C2098	Houses, Hotels, Farms & Factories - Cool Stuff for Hot Projects - Nebraska Appraiser Board	2000
#C2099	The TERC and Assessment Appeals - Mid Plains Community College, Real Estate Cont. Ed.	2000
#C9861	Highest and Best Use - Nebraska Appraiser Board	2001
#C2198	What's Happening to the Appraisal Profession - Nebraska Appraiser Board	2001
#C2199	USPAP Workshop - The Moore Group	2002
#C2201	960 Residential Sales Comparison Approach Seminar - The Moore Group	2002
#C2210		

#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
	Excel Intermediate Training - West Central District Assessors - 4 cr.hrs	2005
#C40618	Highest and Best Use – The Moore Group	2006
#Q110503	Residential Report Writing – The Moore Group	2006
#C2701	National USPAP 7-Hour	2007

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
	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

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	2004

Instructor - 2 credit hrs	
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
School District Organization/Homestead Exemptions	2006

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 Counties:**

Office of the Adams County Assessor
Office of the Buffalo County Assessor
Office of the Clay County Assessor
Office of the Franklin County Assessor
Office of the Hall County Assessor
Office of the Howard County Assessor
Office of the Kearney County Assessor
Office of the Nuckolls County Assessor
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)

LICENSES/CERTIFICATIONS:

Assessor Certificate, 2008

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

PRESENT AFFILIATION:

Department of Revenue

Field Liaison, Property Assessment Division:

Office of the Chase County Assessor

Office of the Deuel County Assessor

Office of the Dundy County Assessor

Office of the Garden County Assessor

Office of the Hayes County Assessor

State Assessment Office of Keith County

Office of the Lincoln County Assessor

Office of the Perkins 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 Revenue, Property Assessment Division, 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 Revenue, 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

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:

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

Position: Measurement Manager

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

1998 to 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
1033 "O" Street
Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

Employed by the Nebraska Department of Revenue, Property Assessment Division; the position of Field Liaison for Area 6. Area 6 includes Antelope, Boone, Burt, Cherry, Cuming, Madison and Nance Counties.

EXPERIENCE:

- 2007 to present:** Nebraska Department of Revenue, Property Assessment Division; in Lincoln, NE
Position: Field Liaison for Area 6
Duties: Develop the measurement process for the counties in Area 6.
- 2001 to 2007:** State of Nebraska, Department of Property Assessment and Taxation in Lincoln, NE
Position: Measurement Supervisor; Eastern Region
Duties: Supervise the 4 liaisons for the counties in the Eastern Region.
- 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.
- 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

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

PRESENT AFFILIATION:

Department of Revenue Property Assessment Division Liaison for the following:

State Assessment Office for Garfield County
State Assessment Office for Greeley County
State Assessment Office for Sherman County
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

EXPERIENCE:

2003 to present: State of Nebraska, Department of Revenue Property Assessment Division, 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 Revenue, Property Assessment Division:

VALUATION OF AGRICULTURAL LAND (2001)

2001 ANNUAL COURSE OF TRAINING

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)

ASSESSOR FALL WORKSHOP (2005)

ABSTRACT TRAINING (2005)

ASSESSOR SPRING WORKSHOP (2005)

RESIDENTIAL QUALITY, CONDITION & EFFECTIVE AGE
SEMINAR (2007)

**CURRICULUM VITAE FOR
Russell L. Loontjer
1033 O Street, Suite 600
Lincoln, NE 68508**

PRESENT AFFILIATION:

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

Office of the Gage 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:

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:

Registered Real Estate Appraisers 2007 #270073
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

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

PRESENT AFFILIATION:

Property Assessment Division Liaison for the following:
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 Revenue, Property Assessment Division 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 Revenue, Property Assessment Division Business Systems Analyst.

EXPERIENCE:

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

Position: Business Systems Analyst

Duties: Responsible for the coordination and completion of R&O and all electronic data transfer. Write code for database access, modifications, and constructions including stored procedures. Configure database software. Utilize information systems to improve efficiency. Analyst for MIPS, County Solutions, and Terra Scan counties, work with programmers for data exchange. Write detailed description for user needs and all county assessors. Design and implement the components required for complex application features. Maintain company database[s]. Handle complex application features and technical designs.

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

Position: Database Developer

Duties: Designed databases, Chairman for Access user group. Developed on-line help systems. Wrote code for database access and modifications. Reviewed, evaluated, designed, implemented and maintained company database. Lead and direct the work of others. Wrote detailed descriptions for end-users. Prepared reports for upper management regarding status of projects.

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

Position: Legal Assistant

Duties: Wrote legal briefs, researched case files, handled all technical problems. Lead and directed the work of others. Coordinated, distributed, and managed work flow processes for secretaries.

EDUCATION:

Masters - University of Phoenix, Omaha, Nebraska, Master Information Systems, Information Systems and Technology (2008)

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

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

PRESENT AFFILIATION:

Property Assessment Division Field Liaison for the following:
Office of the Butler County Assessor
Office of the Colfax County Assessor
Office of the Fillmore 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 Thayer County Assessor
Office of the York 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, AAS (2000)

Peru State College, BAS (2004)

Doane College, MA (Current)

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)

Western States Association of Tax Administrators:

101-ADVANCED CLASS/SPECIAL TOPICS WORKSHOP (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)

Other:

IAAO Member

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

PRESENT AFFILIATION:

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

State Assessment Office for Dakota County
Office of the Cedar County Assessor
Office of the Dixon County Assessor
Office of the Knox County Assessor
Office of the Pierce 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 Revenue,
Property Assessment Division, 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
- 2007 - USPAP
- 2007 - USPAP Update

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
- 2006- Low Income Housing Seminar
- 2006- LB 126 School District Changed Procedures
- 2006- Assessor Workshop
- 2006- Wetlands Assessment Issues Training – NE District

Department of Revenue, Property Assessment Division

- 2007- Assessor Workshop
- 2008- Assessor Assistant Training

LICENSES/CERTIFICATIONS:

- Assessor Certificate, 1981
- Registered Appraiser License, 1990

**CURRICULUM VITAE FOR
Ruth A. Sorensen
1033 O Street, Suite 600
Lincoln, NE 68508**

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
1033 "O" Street, Suite 600
Lincoln Nebraska 68508

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison, assigned to the following counties:

- Office of the Cass County Assessor
- State Assessment Office for Dodge County
- Office of the Douglas County Assessor
- Office of the Lancaster County Assessor
- Office of the Sarpy County Assessor
- State Assessment Office for Saunders County
- Office of the Seward County Assessor
- Office of the Washington 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)
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 District) (2004)
Assessor Workshop (2004)
Procedure Audits by Nancy Tomberlin - Kansas Dept of Revenue (2004)
Reports & Opinions Forum (2004)
Assessor Workshop (Fall 2005)
Income Approach to Value for Section 42 Multi Family (2006)
Assessor Workshop (Fall 2006)
Assessor Workshop (Fall 2007)