

Exhibit 113

**Curricula Vitae
for the
Department of Revenue,
Property Assessment Division**

April 17, 2024

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

PRESENT AFFILIATION:

Department of Revenue, Property Assessment Division, Liaison for the following:
Office of the Frontier County Assessor
Office of the Hayes County Assessor
Office of the Hitchcock County Assessor
Office of the Red Willow County Assessor

EXPERIENCE:

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

Positions: Tax Specialist Senior

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

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

Positions: Field Liaison

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

EDUCATION:

MidAmerica Nazarene University, Olathe, KS; Bachelor of Science, 2004
Chadron State College, Chadron, NE; Master of Business Administration, 2012

IAAO Courses:

155—Depreciation Analysis, November 2022
162—Marshall & Swift Residential Costing, October 2022
101—Fundamentals of Real Property Appraisal, May 2022
300—Fundamentals of Mass Appraisal, May 2021
201—Appraisal of Land, October 2020

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

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2022

**CURRICULUM VITAE FOR
Nora Borer
301 Centennial
Mall South
Lincoln, NE 69509**

PRESENT AFFILIATION:

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

- Office of the Adams County Assessor
- Office of the Douglas County Assessor
- Office of the Franklin County Assessor
- Office of the Furnas County Assessor
- Office of the Gosper County Assessor
- Office of the Harlan County Assessor
- Office of the Kearney County Assessor
- Office of the Lancaster County Assessor
- Office of the Phelps County Assessor
- Office of the Sarpy County Assessor
- Office of the Webster County Assessor

EXPERIENCE:

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

Positions: Liaison

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

May 2013 to May 2022: Buffalo County

Position: Deputy County Assessor

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

the assessor.

May 2008 to May 2013: Buffalo County

Position: Field Appraiser

Duties: Measure, sketch and take pictures of residential parcels for neighborhood reviews, permits and protests. Determine TIF base values and enter TIF projects into computer. Establish quality and condition of dwellings. Split and combine parcels when required by plat, deed or owner request.

January 1999 to May 2008: Buffalo County

Position: Deputy Register of Deeds

Duties: Make sure documents presented for filing meet requirements and collect appropriate fees. Proof and enter documents. Answer phones and assist customers at the counter. Read surveys, verify legal descriptions of plats, maps, minor subdivisions, and draw in the cadastral maps. Responsible for knowing statutes pertaining to recording documents. Direct staff and run the office in the absence of the Register of Deeds.

September 1991 to January 1999: Buffalo County

Position: Abstract Clerk

Duties: Make sure documents presented for filing meet requirements and collect appropriate fees. Proof and enter documents. Answer phones and assist customers at the counter. Read surveys, verify legal descriptions of plats, maps, minor subdivisions, and draw in the cadastral maps.

EDUCATION:

IAAO 101 Fundamentals of Real Property Appraisal - 2013

IAAO 300 Fundamentals of Mass Appraisal – 2013

USPAP - 2014

IAAO 102 Income Approach – 2016

IAAO 162 Marshall & Swift Residential - 2018

IAAO 155 Depreciation Analysis - 2022

IAAO 163 Marshall & Swift Commercial - 2022

Depreciation Series – 2023

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

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate – 2013

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

PRESENT AFFILIATION:

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

- 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

Mentor to Kennadi Findley for the following counties:

- Office of the Antelope County Assessor
- Office of the Boone County Assessor
- Office of the Garfield County Assessor
- Office of the Greeley County Assessor
- Office of the Hall County Assessor
- Office of the Hamilton County Assessor
- Office of the Howard County Assessor
- Office of the Knox County Assessor
- Office of the Polk County Assessor
- Office of the Valley County Assessor
- Office of the Wheeler County Assessor

EXPERIENCE:

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

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, polices, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes and interprets legislative, and policy developments. Develop policies, regulations and procedures to address changes or compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assigned programs. Coordinates and/or leads the implementation of changes to polices, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue,

with county officials, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

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

Position: Field Liaison

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

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

Position: Sales Reviewer

Duties: Responsible for reviewing, verifying, and qualifying all applicable sales of agricultural, commercial, and industrial real property recorded in the register of deeds offices. Conduct phone interviews with buyers, sellers, attorneys, and real estate agents to verify documented reported sale information.

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

Position: Property Tax Appraiser Assistant

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

EDUCATION:

Hastings College, Hastings NE, Bachelor of Arts (1998)

IAAO 101 Fundamentals of Real Property Appraisal

IAAO 102 Income Approach to Valuation

IAAO 162 Marshall and Swift Residential

IAAO 300 Fundamentals of Mass Appraisal

IAAO 332 Modeling Concepts

IAAO 400 Assessment Administration

USPAP Update Course

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

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2022

**CURRICULUM VITAE FOR
Mark Loose
505A Broadway
Scottsbluff, NE 69361-3515**

PRESENT AFFILIATION:

Department of Revenue, 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 Deuel County Assessor
- Office of the Keith County Assessor
- Office of the Kimball County Assessor
- Office of the Perkins County Assessor
- Office of the Scotts Bluff County Assessor
- Office of the Sheridan County Assessor
- Office of the Sioux County Assessor

EXPERIENCE:

October 1993 to current: Nebraska Department of Revenue, Property Assessment Division

Positions: Liaison

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

EDUCATION:

- 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

International Association of Assessing Offices Courses

101 Fundamentals of Real Property Appraisal
155 Depreciation Analysis
162 Marshall & Swift Residential
201 Appraisal of Land
300 Fundamentals of Mass Appraisal
302 Mass Appraisal of Income Producing Property
332 Modeling Concepts
600 Principles and Techniques of Cadastral Mapping

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2019

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

PRESENT AFFILIATION:

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

- Office of the Butler County Assessor
- Office of the Colfax County Assessor
- Office of the Cuming County Assessor
- Office of the Dodge County Assessor
- Office of the Madison County Assessor
- Office of the Merrick County Assessor
- Office of the Nance County Assessor
- Office of the Pierce County Assessor
- Office of the Platte County Assessor
- Office of the Saunders County Assessor
- Office of the Stanton County Assessor

EXPERIENCE:

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

Positions: Liaison

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

March 1991 to August 1997: Dixon County

Positions: Dixon County Assessor

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

October 1981 to March 1991 Dixon County

Positions: Deputy County Assessor

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

September 1979 to October 1981 Dixon County

Positions: Clerk

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

EDUCATION:

International Association of Assessing Offices Courses

Course 101 - Fundamentals of Real Property Appraisal 1994
Course 612 - Fundamentals of Assessment Ratio Studies 1995
Course 602 - Depreciation Analysis, 1996
Course 402 - Tax Policy, 1997
Course 300 - Fundamentals of Mass Appraisal, 2000,
Course 201 - Appraisal of Land, 2023

Northeast Community College

Classes: Fundamentals of Real Estate Appraisal, R.E. Market Data Approach, Professional Standards – USPAP, Cost Approach of Appraising, Income Approach/Appraising, Restructure and Revision, 1989-1997

The Moore Group

The New Uniform Residential Appraisal Report Workshop, Residential Construction, and Inspection, USPAP Workshop, Limited Appraisal: How to Write the Form Report, Fundamentals of Real Estate Appraisal, 1994-2007

Miscellaneous Education

Many courses since 1981 from the Property Assessment Division pertaining to the valuation and assessment of real and personal property, computer classes, workshops, and webinars.

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 1981
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CURRICULUM VITAE FOR

Kay M. Paulsen
301 Centennial Mall
Lincoln, NE 68509

PRESENT AFFILIATION:

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

- Office of the Burt County Assessor
- Office of the Cass County Assessor
- Office of the Cedar County Assessor
- Office of the Dakota County Assessor
- Office of the Dixon County Assessor
- Office of the Otoe County Assessor
- Office of the Seward County Assessor
- Office of the Thurston County Assessor
- Office of the Seward County Assessor
- Office of the Washington County Assessor
- Office of the Wayne County Assessor
- Office of the York County Assessor

EXPERIENCE:

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

Positions: Liaison

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

EDUCATION: IAAO 101 - Fundamentals of Real Property Appraisal
IAAO 102 – Income Approach to Valuation

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

PRESENT AFFILIATION:

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

- Office of the Arthur County Assessor
- Office of the Blaine County Assessor
- Office of the Buffalo County Assessor
- Office of the Dawson County Assessor
- Office of the Grant County Assessor
- Office of the Hooker County Assessor
- Office of the Logan County Assessor
- Office of the McPherson County Assessor
- Office of the Sherman County Assessor
- Office of the Thomas County Assessor

EXPERIENCE:

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

Positions: Tax Specialist Senior

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

transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

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

Positions: Liaison

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

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

Positions: Deputy Assessor

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

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

Positions: Clerk

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

EDUCATION:

Bachelor of Business Management, Chadron State College (2013)

IAAO 101 - Fundamentals of Real Property Appraisal

Manufacture Vs Modular Vs Stick Homes

IAAO 300 - Fundamentals of Mass Appraisal

Valuation of Fast Food Restaurants

Residential Quality, Condition & Effective Age

IAAO 155—Depreciation Analysis

The Essentials of ARC GIS Pro

IAAO 162—Marshall and Swift Residential

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

OTHER AFFILIATIONS:

State of Nebraska, County Assessor Certificate, 2019

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

PRESENT AFFILIATION:

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

- Office of the Chase County Assessor
- Office of the Cherry County Assessor
- Office of the Custer County Assessor
- Office of the Dundy County Assessor
- Office of the Garden County Assessor
- Office of the Lincoln County Assessor
- Office of the Morrill County Assessor

Mentor to Kevin Gutshall for the following counties:

- Office of the Clay County Assessor
- Office of the Fillmore County Assessor
- 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 Nuckolls County Assessor
- Office of the Pawnee County Assessor
- Office of the Richardson County Assessor
- Office of the Saline County Assessor
- Office of the Thayer County Assessor

EXPERIENCE:

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

Positions: Tax Specialist Senior

Duties: Resolves complex problems where the complex programs have changed and resolution rests upon a thorough and current knowledge of laws, policies, regulations, processes, and procedures. Examines, researches, and resolves tax program issues which arise from correspondence, protests, county official contact, taxpayer contact, and assignments. Investigates, analyzes, researches, and presents proposed policies, processes, legislation, and regulations in assigned programs. Monitors, analyzes, and interprets legislative, and policy developments. Develop policies, regulations, and procedures to address changes or compliance needs for the homestead exemption program, the collection of changes or

compliance needs for the homestead exemption program, the collection of documentary stamp tax and other assigend programs. Coordinates and/or leads the implementation of changes to policies, regulations, and procedures. Interprets and applies policies, regulations, and procedures within Revenue, with county offices, and taxpayers. Coordinates special projects assigned by the Property Tax Administrator and manager relating to new processes and procedures to ensure transparency. Coordinates the communication to taxpayers, county officials, and internal staff. Develops external educational presentations and information guides for county officials and taxpayers. Presents educational programs at workshops, conventions, and webinars to keep attorneys, accountants, and county officials current with the tax programs.

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

Positions: Liaison

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

EDUCATION:

IAAO 101 Fundamentals of Real Property Appraisal
Manufacture Vs Modular Vs Stick Homes
The Essentials of ARC GIS Pro
Depreciation Course Series
IAAO 201 Appraisal of Land
IAAO 300 Fundamentals of Mass Appraisal
Bachelor of Business Administration, Baylor University
Master of Business Administration, Baylor University

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