NEBRASKA REAL PROPERTY APPRAISER BOARD NRPAB OFFICE MEETING ROOM, FIRST FLOOR NEBRASKA STATE OFFICE BUILDING 301 CENTENNIAL MALL SOUTH, LINCOLN, NE

March 17, 2022 Meeting Minutes

Swearing in of new Board Member Kevin Hermsen took place prior to the start of the meeting.

A. OPENING

Chairperson Thomas Luhrs called to order the March 17, 2022 meeting of the Nebraska Real Property Appraiser Board at 9:00 a.m., in the Nebraska Real Property Appraiser Board meeting room located on the first floor of the Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska.

B. NOTICE OF MEETING

Chairperson Luhrs announced the notice of the meeting was duly given, posted, published, and tendered in compliance with the Open Meetings Act, and all board members received notice simultaneously by email. Publication of official notice of the meeting appeared on the State of Nebraska Public Calendar found at www.nebraska.gov on March 8, 2022. The agenda was kept current in the Nebraska Real Property Appraiser Board office and on the Board's website. In accordance with the Open Meetings Act, at least one copy of all reproducible written material for this meeting, either in paper or electronic form, was available for examination and copying by members of the public. The material in paper form was available on the table in a public folder, and the material in electronic form was available on the Board's website in Public Meeting Material (https://appraiser.ne.gov/board meetings/). A copy of the Open Meetings Act was available for the duration of the meeting. For the record, Board Members Thomas Luhrs of Imperial, Nebraska, Wade Walkenhorst of Lincoln, Nebraska, Bonnie Downing of Dunning, Nebraska, and Kevin Hermsen of Gretna, Nebraska were present. Also present were Director Tyler Kohtz, Business and Licensing Program Manager Allison Nespor, and Business and Education Program Manager Katja Duerig, who are all headquartered in Lincoln, Nebraska. Board Member Cody Gerdes of Lincoln, Nebraska was absent and excused.

ADOPTION OF THE AGENDA

Chairperson Luhrs reminded those present for the meeting that the agenda cannot be altered 24 hours prior to the meeting except for emergency items according to the Open Meetings Act. Board Member Downing moved to adopt the agenda as printed. Board Member Walkenhorst seconded the motion. With no further discussion, the motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Board Member Walkenhorst moved that the Board go into executive session for the purpose of reviewing applicants for credentialing; applicants for appraisal management company registration; investigations; pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation; and employee performance evaluation. A closed session is clearly necessary to prevent needless injury to the reputation of those involved. Board Member Downing seconded the motion. The time on the meeting clock was 9:04 a.m. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Board Member Downing moved to come out of executive session at 10:21 a.m. Board Member Walkenhorst seconded the motion. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Break from 10:21 a.m. to 10:30 a.m.

G. WELCOME AND CHAIR'S REMARKS

Chairperson Luhrs welcomed all to the March 17, 2022 meeting of the Nebraska Real Property Appraiser Board. The Chairperson indicated that one member of the public was present, and moved on to approval of the minutes.

H. BOARD MEETING MINUTES

1. APPROVAL OF FEBRUARY 17, 2022 MEETING MINUTES

Chairperson Luhrs asked for any additions or corrections to the February 17, 2022 meeting minutes. With no discussion, Chairperson Luhrs called for a motion. Board Member Walkenhorst moved to adopt the February 17, 2022 meeting minutes as presented. Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and asked for any discussion. With no discussion, Chairperson Luhrs called for a vote. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

I. DIRECTOR'S REPORT

1. REAL PROPERTY APPRAISER AND AMC COUNTS AND TRENDS

a. Real Property Appraiser Report

Director Kohtz presented seven charts outlining the number of real property appraisers as of March 17, 2022 to the Board for review. The Director reported that there were no changes in trends and he had no comments. The Director asked for any questions or comments. There was no discussion.

b. Temporary Real Property Appraiser Report

Director Kohtz presented three charts outlining the number of temporary credentials issued as of February 28, 2022 to the Board for review. The Director reported that he had no comments and asked for any questions or comments. There was no discussion.

c. Supervisory Real Property Appraiser Report

Director Kohtz presented two charts outlining the number of supervisory real property appraisers as of March 17, 2022 to the Board for review. The Director reported that he had no comments and asked for any questions or comments. There was no further discussion.

d. Appraisal Management Company Report

Director Kohtz presented two charts outlining the number of AMCs as of March 17, 2022 to the Board for review. The Director reported that the trend remains steady. Director Kohtz indicated that he had no further comments and asked for any questions or comments. There was no discussion.

2. DIRECTOR APPROVAL OF APPLICANTS

a. Real Property Appraiser Report

Director Kohtz presented the Real Property Appraiser Report to the Board for review showing real property appraiser applicants approved for credentialing by the Director, and the real property appraiser applicants approved to sit for exam by the Director, for the period between February 8, 2022 and March 7, 2022. The Director asked for any questions or comments. There was no further discussion.

b. Appraisal Management Company Report

Director Kohtz presented the Appraisal Management Company Report to the Board for review showing appraisal management companies approved for registration by the Director for the period between February 8, 2022 and March 7, 2022. The Director asked for any questions or comments. There was no further discussion.

c. Education Activity and Instructors Report

Director Kohtz presented the Education Activities and Instructors Report to the Board for review showing education activities and instructors approved by the Director for the period between February 8, 2022 and March 7, 2022. The Director noted there were three activities approved in this period and asked for any questions or comments. There was no further discussion.

3. 2021-22 NRPAB GOALS AND OBJECTIVES + SWOT ANALYSIS

Director Kohtz presented the 2021-22 NRPAB Goals and Objectives and SWOT Analysis to the Board for review and provided a status update. The Director guided the Board to goals related to Laws, Rules, and Guidance Documents. Director Kohtz announced that LB707 was place on select file on March 8, 2022, and reminded the Board that this is the Board's update bill. Director Kohtz reported that he had no other comments and asked for any questions or comments. There was no further discussion.

Director Kohtz concluded his report by welcoming new Board Member Kevin Hermsen to his first meeting. The Director thanked Board Member Hermsen for his time during the onboarding process, and said he looks forward to serving Board Member Hermsen. Board Member Hermsen stated that the orientation meeting was very helpful and time well spent.

J. FINANCIAL REPORT AND CONSIDERATIONS – MARCH 2022

1. APPROVAL OF FEBRUARY RECEIPTS AND EXPENDITURES

The receipts and expenditures for February were presented to the Board for review in the Budget Status Report. Director Kohtz brought attention to the February Postage Expense of \$250.58. The Director reported that this expense is higher than usual because it includes the post-expiration notice letters that went out on January 1, 2022. Next, a Data Processing Expense of \$169.87 was noted. Director Kohtz remarked that another issue was found in the January IMS Services bill, so payment was held while the issue was resolved with CIO. This is the reason why this expense is lower than usual for the month of February. Data Processing Expense will be higher than normal next month due to payment of two months bills. The Director then pointed out a Publication & Print Expense of \$552.61, which is a quarterly copy services expense. BLPM Nespor commented that this charge is for October through December 2021.

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Director Kohtz moved on to a Dues & Subscription Expense of \$600.00. He reported that this represents payment of the Board's AARO membership for 2022. Finally, the Director guided the Board's attention to Board & Lodging under Travel Expenses. A \$32.14 credit is applied to correct a tax charge for the two Board Members' hotel rooms. When making the correction, the tax charge correction took place during the January billing cycle, while the reapplication of the room charges will be appear during the February billing cycle. Director Kohtz indicated that expenditures for the month of February totaled \$25,540.70, and the year-to-date expenditures for the fiscal year are \$224,207.11, which amounts to 53.62 percent of the budgeted expenditures for the fiscal year; 66.58 percent of the fiscal year has passed.

The Director turned the Board's attention to revenues and remarked that credentialing revenues are still strong. Director Kohtz reported that overall revenues for February were \$13,442.37, and that the year-to-date revenues for the fiscal year are \$306,996.33, which amounts to 86.90 percent of the projected revenues for the fiscal year. The Director asked for any questions or comments. There was no further discussion.

Director Kohtz then brought attention to the MTD General Ledger for February. The Director noted that two entries are named, "NRPAB CG New Ovrpd to CG Renew." These entries show that \$5.00 was moved from CG new fees to CG renewal fees to place it under the correct account. Director Kohtz asked for any questions or comments. There was no further discussion.

Director Kohtz presented three graphs showing expenses, revenues, and cash balance. The Director once again pointed out the expenditures and revenues for the month of February for the Real Property Appraiser Program, which includes both the Appraiser Fund and the AMC Fund. The Director then remarked that the cash balance for the AMC Fund is \$348,992.13, the Appraiser Fund is \$433,671.49, and the overall cash balance for both funds is \$782,663.62. The Director asked for any questions or comments. There was no further discussion.

Board Member Downing moved to accept and file the February 2022 financial reports for audit. Board Member Hermsen seconded the motion. Chairperson Luhrs recognized the motion and asked for any discussion. With no discussion, Chairperson Luhrs asked for a vote. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

2. PER DIEMS

Director Kohtz requested a per diem payment in the amount of \$100.00 on behalf of Board Member Luhrs for representing the Board during an applicant informal conference on March 16, 2022. Board Member Downing moved to approve the per diem request for Board Member Luhrs. Board Member Walkenhorst seconded the motion. Chairperson Luhrs recognized the motion and asked for a vote. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

3. NEBRASKA SECRETARY OF STATE – RECORDS DIVISION ESTIMATE FOR DOCUMENT SCANNING SERVICES

Director Kohtz presented a memo from him to the Board concerning an estimate by the Secretary of State - Records Division for document scanning services. The Director reported that, for several years, Board staff has been moving all documents to electronic format. At this time, approximately 400 real property appraiser paper files remain. The Director remarked that full-time staff has been too busy to finish scanning these documents, and while temporary employees have aided in this process the last few years, it is still going slowly. According to the Director, BLPM Nespor researched the price for the Secretary of State's Records Division to scan the files and conducted a test with two files. BLPM Nespor reported that the error rate for the test files was 1.03%. Director Kohtz declared that a 1.03% error rate is reasonable considering the complexity of the files. The estimate for the SOS to scan all the remaining real property appraiser paper files is \$4,500.00, said the Director. Chairperson Luhrs asked whether the files contain sensitive information. Director Kohtz indicated that the files do include the Social Security number and results for the national credentialing exam, however there would be no information related to enforcement in the files. Chairperson Luhrs expressed concern that the Board may need to produce files as part of a legal inquiry, and anything that is missed in the scanning of these paper files might have repercussions in that event. Director Kohtz said he was not concerned about this as these files are maintained but not currently relevant. The Director added that paper files have not been added to in more than four years, so the information is historic, not current. BLPM Nespor brought attention back to the error rate, and noted that she likely has a similar error rate to SOS when she scans the files herself, but she wouldn't know because she does not go back and check her own work. Chairperson Luhrs inquired what happens to the paper files once they have been scanned. BLPM Nespor remarked that the files are returned to the agency, then they are shredded by a secure service in a separate step of the process. Board Member Walkenhorst asked if staff would do some sort of quality control review. Director Kohtz and BLPM Nespor indicated that they would do so if the Board asked. BLPM Nespor proposed reviewing one file for every fifty scanned to make sure they are acceptable. The Director commented that it takes BLPM Nespor approximately two hours to scan, save, and log each file, so compared to staff wages for the task, the \$10.00 per file is cost-effective. Director Kohtz asked for any other questions or comments. Board Member Downing moved to approve \$4,500.00 to have the remaining paper real property appraiser files scanned by Nebraska Secretary of State - Records Division. Board Member Walkenhorst seconded the motion. Chairperson Luhrs recognized the motion and asked for any discussion. With no discussion, Chairperson Luhrs called for a vote. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Director Kohtz remarked that these files are not the same as what is held by the Secretary of State for the agency's retention schedule. Those files will remain in retention until they timeout and can be destroyed by SOS.

K. GENERAL PUBLIC COMMENTS

Chairperson Luhrs asked for any public comments. Roger Morrissey indicated that he would like to ask a question about a bill during presentation of the legislative report. With no comments, Chairperson Luhrs moved on to Consideration of Education/Instructor requests. Roger Morrissey was the only member of the public present.

L. CONSIDERATION OF EDUCATION/INSTRUCTOR REQUESTS: No discussion.

- M. UNFINISHED BUSINESS: No discussion.
- N. NEW BUSINESS: No discussion.

O. LEGISLATIVE REPORT AND BUSINESS

1. CURRENT LEGISLATION

Director Kohtz presented the third legislative report of the current session to the Board for review. The Director provided a brief summary for each bill included in the report.

LB700 – This bill changes provisions relating to public retirement systems. Director Kohtz remarked that this bill was approved by the Governor on March 3, 2022.

LB706 – This is the Board's bill to change provisions of the Real Property Appraiser Act. The Director informed the Board that the bill had been amended into LB707.

LB707 – This bill is a collection of banking and finance bills, including the Board's bill to change provisions of the Real Property Appraiser Act. AM1859 replaced all original language in LB707 with the new language. Director Kohtz reported that it was placed on select file and will move to final reading soon.

LB709 – This bill was placed on general file with AM1936, which makes substantive changes to LB709 and incorporates provisions from two other bills; Senator Briese's LB263 and Senator McCollister's LB1153.

LB769 – This bill requires certain state employees to submit to fingerprinting and criminal history record checks. Director Kohtz indicated that this bill would not affect the agency as this bill as written but is being monitored in case an amendment pulls the Board in. It was placed on final reading on March 10, 2022.

LB892 – This bill changes provisions of the Nebraska Real Estate License Act. This bill was approved by the Governor on March 3, 2022.

LB908 – This bill provides additional requirements for virtual conferencing under the Open Meetings Act. The Director stated that AM1950 clarifies that LB908 shall not be in conflict with other statutory authorizations for virtual conferencing. LB908 was placed on general file.

LB1011 – This bill provides, changes, and eliminates provisions relating to appropriations. This is the State's mid-biennium budget request bill that includes the Board's request for additional appropriations due to employee position reclassification. Director Kohtz noted that this bill is currently on the agenda.

Director Kohtz asked for any questions or comments concerning the legislative report. Public member Roger Morrissey requested permission to speak. Chairperson Luhrs gave Mr. Morrissey the floor. Mr. Morrissey asked about LB179, which proposes to make county assessors an appointed position, rather than elected. Director Kohtz reported that the bill is still active, but it has been carried over into the second year of the two-year legislative period. Although it is an active bill, there has been no action and it will not move out of committee. Chairperson Luhrs asked who would appoint the assessors. Board Member Walkenhorst and BLPM Nespor indicated that the county board would be responsible for appointing the county assessor if this bill passes. A discussion took place about the benefits of having an appointed county assessor.

Director Kohtz asked for any other questions or comments. The Director requested that if there is a bill that is not included in the report that may be of importance to the Board, he be contacted to have it added to the list. There was no further discussion.

2. TITLE 298: No discussion.

3. OTHER LEGISLATIVE MATTERS

Director Kohtz asked the Board if it had any other legislative matters that it wished to discuss. There was no further discussion.

- P. ADMINISTRATIVE BUSINESS: No discussion.
- Q. OTHER BUSINESS
 - 1. **BOARD MEETINGS:** No discussion.
 - 2. CONFERENCES/EDUCATION: No discussion.
 - 3. MEMOS FROM THE BOARD: No discussion.
 - 4. **QUARTERLY NEWSLETTER**
 - a. Winter 2022 Edition of The Nebraska Appraiser

Director Kohtz presented the Winter 2022 Edition of The Nebraska Appraiser to the Board for consideration. The Director guided the Board's attention to page Q.2 and the article titled, "Should I Accept this Assignment? Appraisal Management Company Registration Requirements." The Director remarked that the Board had asked that he write a feature article concerning the application of AMC laws and regulations to real property appraisers. Director Kohtz asked if the Board had any questions or comments about this article. The Director Kohtz then moved on to page Q.6. He reported that the picture on this page is a placeholder that will be replaced with a picture of Board Member Hermsen being sworn in. The Director asked for any questions or comments. With no discussion, Board Member Walkenhorst moved to approve the Winter 2022 Edition of The Nebraska Appraiser as amended to include the photo of Board Member Hermsen. Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and asked for any discussion. With no discussion, Chairperson Luhrs called for a vote. The motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

5. APPRAISAL SUBCOMMITTEE

a. ASC State Off-Site Assessment

i. ASC Letter Concerning SOA of Nebraska's Appraiser Regulatory Program

Director Kohtz presented the ASC Letter Concerning SOA of Nebraska's Appraiser Regulatory Program to the Board for review. The Director reported that the ASC found no areas of potential risk during their assessment. The Director asked for any questions or comments. There was no discussion.

ii. ASC Letter Concerning SOA of Nebraska's AMC Regulatory Program

Director Kohtz presented the ASC Letter Concerning SOA of Nebraska's AMC Regulatory Program to the Board for review. The Director remarked that the ASC found that the agency had been collecting information from federally regulated AMCs beyond the authority of the AMC Rule. The Director stated that this has already been resolved on the reporting form, and the next step is to remove the authorizing language from Title 298. The Director reported that there were no other findings and asked for any questions or comments. There was no discussion.

b. Memo from the ASC - Validating PAREA and Practicum Course Experience

Director Kohtz presented a memo from the ASC titled, "Validating PAREA and Practicum Course Experience," to the Board for review. The Director reported that, according to the ASC, states may rely on certificates of completion from the provider of an approved PAREA program or approved practicum course as validation of an applicant's experience hours towards obtaining a credential. The Director asked for any questions or comments. There was no discussion.

c. Memo from the ASC – Federal Funds to Support Participation in PStAR Training Director Kohtz presented a memo from the ASC titled, "Federal Funds to Support Participation in PStAR Training," to the Board for review. The Director informed the Board that the ASC is providing federal funds for State regulators to participate in the upcoming Policy Statements and Appraisal Regulation (PStAR) training in San Antonio, Texas. The Director asked for any questions or comments. There was no discussion.

6. THE APPRAISAL FOUNDATION

a. TAF March Newsletter

Director Kohtz presented The Appraisal Foundation's March newsletter to the Board for review. The Director reported that the ASB is embarking on a comprehensive review of the Ethics Rule. The Director expressed concern that this review may push back the approval date for a new version of USPAP. The Director asked for any questions or comments. There was no discussion.

b. TAF State Regulator Newsletter

Director Kohtz presented The Appraisal Foundation's State Regulator newsletter to the Board for review. The Director noted that the AQB has received proofs of concept from six providers for PAREA programs, and TAF is hopeful that one module will be available in the second quarter of the year. The Director asked for any comments or questions. There was no further discussion.

c. Appraisal Standards Board Announces Comprehensive Review of Ethics Rule

Director Kohtz presented a press release titled, "Appraisal Standards Board Announces Comprehensive Review of Ethics Rule," to the Board for review. The Director reported that he had no comments and asked for any comments or questions. There was no further discussion.

d. Appraisal Standards Board USPAP Q&As

i. 2022-01: Affixing Another Appraiser's Signature

Director Kohtz presented a USPAP Q&A from the Appraisal Standards Board. The Director indicated that an appraiser may not affix the signature of another appraiser without his or her consent, which must only be given on an assignment-by-assignment basis. The Director asked for any questions or comments. There was no discussion.

ii. 2022-02: Using Rules of Thumb for Market Adjustments

Director Kohtz presented a USPAP Q&A from the Appraisal Standards Board. The Director reported that a "rule of thumb" does not meet the appraisal development requirements in USPAP, so it is not acceptable to use a "rule of thumb" to support conclusions associated with market condition adjustments. Chairperson Luhrs remarked that this is a good reminder and asked if this can be sent out to all Nebraska appraisers. Director Kohtz suggested adding a blurb about this in the next newsletter. The Chairperson agreed that this is a good way to share this information. The Director asked for any other questions or comments. There was no further discussion.

7. ASSOCIATION OF APPRAISER REGULATORY OFFICIALS

Director Kohtz presented, "Maxine Waters Letter to Secretary Fudge Concerning Racial Inequities in America's Home Valuation System," and the "AARO Response to Maxine Waters Letter," to the Board for review. The Director indicated that Ms. Waters had received an email with troubling language sent from an appraiser to bias and discrimination researcher Dr. Elizabeth Korver-Glenn. Ms. Waters called for a full investigation into the incident. According to Director Kohtz, AARO responded to Ms. Waters' letter. Chairperson Luhrs asked if there is anything that the Board needs to be concerned about. Director Kohtz remarked that fairness and anti-discrimination have been national topics in the appraisal industry lately, and the Board should simply be aware of the conversation at this time. Board Member Downing noted that these topics are covered in the current USPAP Update course, and other board members agreed. The Director mentioned that the course was rearranged to include two hours for diversity, equity, and inclusion. Chairperson Luhrs commented that the email from the appraiser is indeed troubling and "out there;" however, it does not represent the appraisal profession. Director Kohtz expressed agreement with the Chairperson. The Director asked for any questions or comments. There was no further discussion.

8. IN THE NEWS: No discussion.

C. CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER

Chairperson Luhrs asked for motions on L22001R, CR22002, CR22001, and CG21030.

Board Member Walkenhorst moved to take the following action:

L22001R / Approve as Licensed Residential Real Property Appraiser.

Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and called for a vote. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Board Member Walkenhorst moved to take the following action:

CR22002 / Request clarification from supervisory real property appraiser regarding scope of supervisory appraiser's review for 770 hours of real property appraisal practice experience logged under their supervision.

Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and called for a vote. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Board Member Walkenhorst moved to take the following action:

CR22001 / Request that applicant submit one or more supplemental real property appraisal practice experience logs evidencing completion of a minimum of 204 additional hours of real property appraisal practice experience in compliance with Chapter Two of Title 298 before July 1, 2022, and authorize staff to continue processing the application in accordance with Guidance Document 21-02 procedures.

Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and called for a vote. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

Board Member Walkenhorst moved to take the following action:

CG21030 / Request that applicant provide one additional report for a non-traditional client demonstrating the ability to extract supporting adjustments from the market in the sales approach and capitalization rates from the market in the income approach. Report to include all three value approaches, subject property to be income-producing property.

Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and called for a vote. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

D. REGISTRATION AS APPRAISAL MANAGEMENT COMPANY: No discussion.

E. CONSIDERATION OF COMPLIANCE MATTERS

Chairperson Luhrs asked for a motion for compliance matters. Board Member Walkenhorst moved to take the following action for the compliance matter listed:

21-05 / Authorize Special Assistant Attorney General Blake to file formal charges for violation of Neb. Rev. Stat. §§ 76-2237 and 76-2238 (12), (14).

Board Member Downing seconded the motion. Chairperson Luhrs recognized the motion and called for a vote. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye.

F. CONSIDERATION OF OTHER EXECUTIVE SESSION ITEMS: No discussion.

R. ADJOURNMENT

Board Member Downing moved to adjourn the meeting. Board Member Hermsen seconded the motion. Motion carried with Walkenhorst, Downing, Hermsen, and Luhrs voting aye. At 11:14 a.m., Chairperson Luhrs adjourned the March 17, 2022 meeting of the Real Property Appraiser Board.

Respectfully submitted,

Tyler N. Kohtz Director

These minutes were available for public inspection on March 24, 2022, in compliance with Nebraska Revised Statute § 84-1413 (5).