

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

March 16, 2023 Meeting Minutes

A. OPENING

Chairperson Wade Walkenhorst called to order the March 16, 2023 meeting of the Nebraska Real Property Appraiser Board at 9:00 a.m. by virtual conferencing 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 Walkenhorst 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, 2023. 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 Wade Walkenhorst, of Lincoln, Nebraska, Bonnie Downing of Dunning, Nebraska, Cody Gerdes of Lincoln, Nebraska, and Kevin Hermsen of Gretna, Nebraska were present. Thomas Luhrs of Imperial, Nebraska was absent and excused. Also present were Director Tyler Kohtz, Business and Licensing Program Manager Allison Nespor, and Business and Education Program Manager Kashinda Sims, who are headquartered in Lincoln, Nebraska.

ADOPTION OF THE AGENDA

Chairperson Walkenhorst 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 Gerdes seconded the motion. With no further discussion, the motion carried with Downing, Gerdes, Hermsen, and Walkenhorst voting aye.

Board Member Downing 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 Gerdes seconded the motion. The time on the meeting clock was 9:03 a.m. The motion carried with Downing, Gerdes, Hermsen, and Walkenhorst voting aye.

Board Member Downing moved to come out of executive session at 9:30 a.m. Board Member Hermesen seconded the motion. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

G. WELCOME AND CHAIR'S REMARKS

Chairperson Walkenhorst welcomed all to the March 16, 2023 meeting of the Nebraska Real Property Appraiser Board and thanked everyone for attending. The Chairperson welcomed Policy Managers Jenny Tidwell and Maria Brown from the Appraisal Subcommittee. Chairperson Walkenhorst also welcomed Roger Morrissey and Rachel Faulkner, who were attending via virtual conferencing. There were no other members of the public present.

H. BOARD MEETING MINUTES

1. APPROVAL OF FEBRUARY 16, 2023 MEETING MINUTES

Chairperson Walkenhorst asked for any additions or corrections to the February 16, 2023 meeting minutes. With no discussion, Chairperson Walkenhorst called for a motion. Board Member Downing moved to approve the February 16, 2023 meeting minutes as presented. Board Member Gerdes seconded the motion. Chairperson Walkenhorst recognized the motion and asked for any discussion. With no discussion, Chairperson Walkenhorst called for a vote. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

I. DIRECTORS 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 16, 2023 to the Board for review. The Director indicated that all trends remain the same and 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, 2023 to the Board for Review. The Director indicated that the trends remain the same 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 16, 2023 to the Board for review. The Director indicated that he had no specific comments on this report and asked for any questions or comments. There was no discussion.

d. Appraisal Management Company Report

Director Kohtz presented two charts outlining the number of AMCs as of March 16, 2023 to the Board for review. The Director reported that the trends remain the same and asked for any questions or comments. There was no discussion.

2. DIRECTOR APPROVAL OF APPLICANTS

a. Real Property Appraisal 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 for the period between February 8, 2023 and March 7, 2023. No real property appraiser applicants were approved by the Director to sit for examination during this period. Director Kohtz 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 company applicants approved for registration by the Director for the period between February 8, 2023 and March 7, 2023. The Director asked for any questions or comments. There was no further discussion.

c. Education Activity and Instructor(s) Report

Director Kohtz presented the Education Activity and Instructor(s) Report to the Board for review showing education activities and instructors approved by the Director for the period between February 8, 2023 and March 7, 2023. The Director asked for any questions or comments. There was no further discussion.

3. 2022-23 NRPAB GOALS AND OBJECTIVES + SWOT ANALYSIS

Director Kohtz presented the 2022-23 NRPAB Goals and Objectives and SWOT Analysis to the Board for Review and provided a status update. The Director brought attention to the Public Information and reported that the goal to explore adding disciplinary action orders/consent agreements to the Appraiser Listing search as a PDF attachment was in progress. Director Kohtz added that the details regarding the Board's considerations and estimates were to be discussed under New Business on the agenda. The Board was then guided to the Administration section, and informed that the goal to complete the online AMC renewal application and to upgrade the AMC interface in the NRPAB Database was resumed mid-January and is moving along quickly. The Director asked for any questions or comments. There was no further discussion.

J. FINANCIAL REPORT AND CONSIDERATIONS

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 Publication & Print Expense of \$619.34, which includes the quarterly copy services expense for October through December 2022. The Director then moved on to the Dues & Subscription Expense of \$600.00 and reported that this expenditure is payment of the Board's AARO membership for 2023. Director Kohtz indicated that the expenditures for the month of February totaled \$26,077.96, and the year-to-date expenditures for the fiscal year are \$250,899.69, which amounts to 52.23 percent of the fiscal year; 66.58 percent of the fiscal year has passed.

The Director next turned the Board's attention to revenues. Director Kohtz informed the Board that revenues for the month of February were \$8,575.84, and that the year-to-date revenues for the fiscal year are \$331,308.65, which amounts to 78.02 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 and reported that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

Director Kohtz presented four graphs showing expenses, revenues, and cash balances. 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. Director Kohtz then reported that the Real Property Appraiser Fund revenues for the month of February totaled \$6,384.71, the Real Property Appraiser Fund expenses totaled \$15,728.39, the AMC fund revenues totaled \$2,191.13, and the AMC fund expenses totaled \$10,349.57. The Director remarked that the cash balance for the AMC fund is \$338,218.95, the Appraiser Fund is \$461,381.49, and the overall cash balance for both funds is \$799,600.44. The Director asked for any questions or comments. Chairperson Walkenhorst commented that the Board is doing well fiscally. Director Kohtz agreed. There was no further discussion.

Board Member Downing moved to accept and file the February 2023 financial reports for audit. Board Member Hermesen seconded the motion. With no discussion, Chairperson Walkenhorst asked for a vote. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

2. PER DIEMS

Director Kohtz informed the Board that he has no per diem requests for this meeting and asked if any board members had a request for the Board to consider. There was no further discussion.

K. GENERAL PUBLIC COMMENTS

Chairperson Walkenhorst asked for any public comments. With no comments, Chairperson Walkenhorst moved on to Consideration of Education/ Instructor Requests.

L. CONSIDERATION OF EDUCATION/INSTRUCTOR REQUESTS

Director Kohtz invited BEPM Sims to provide a summary of the education and instructor matter for consideration by the Board. BEPM Sims presented a Memo to the Board concerning the Application for Approval as a Continuing Education Activity in Nebraska for the ASFMRA activity titled, "Cost Estimating," and reported that student and instructor materials provided with the application may not current and may not reflect current knowledge and practice. BEPM Sims guided the Board through the materials to provide examples. Board Member Downing agreed that much of the reference material is outdated. The Board agreed to hold the activity for thirty days to allow ASFMRA time to update the materials.

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Board Member Downing moved to place this application on hold and request that materials be updated to contain current materials, theory, and methodology within thirty days. Gerdes seconded the motion. Chairperson Walkenhorst recognized the motion and asked for any discussion. With no discussion, Chairperson Walkenhorst called for a vote. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

M. UNFINISHED BUSINESS

1. OPEN AT-LARGE LICENSED REAL ESTATE BROKER POSITION

Director Kohtz reported that no applications have been received at the Governor's office for the open At-Large Licensed Real Estate Broker position to date. The Director asked for any questions or comments. There was no discussion.

N. NEW BUSINESS

1. APPRAISAL SUBCOMMITTEE COMPLIANCE REVIEW REPORT (TIDWELL AND BROWN APPEARANCE)

Maria Brown and Jenny Tidwell, Policy Managers with the Appraisal Subcommittee, appeared before the Board to give a presentation on their recent review of the Board's programs. Policy Manager Tidwell informed the Board that they spent two days in the office with staff conducting a review of the Board's programs for compliance with Title XI of FIRREA. Before this review takes place, the staff prepares a plethora of information that is provided to the policy managers. This process takes up substantial staff time during the weeks leading up to the review. Tidwell also noted that the Board's staff graciously shared the space available, and consistently and effectively answered any questions that arose.

Policy Manager Tidwell then gave an explanation of what the Appraisal Subcommittee is and its purpose. The ASC is a subcommittee of the Financial Institutions of Examination Council, which is made up of seven federal agencies. The Appraisal Subcommittee oversees the real estate appraisal regulatory framework for federally related transactions. The Appraisal Subcommittee conducts a review of each State's appraiser program and AMC program once every two years for compliance with Title XI. The ASC has twelve policy statements that correspond with appraiser and AMC programs. Policies 1-7 pertain to appraiser programs, policies 8-10 pertain to AMC programs. Each policy statement ends with a list summary of that policy. These policy statements are used to review the information the Board's staff collects for the ASC. Occasionally, if there are issues, in-person visits with a state can be more frequent. Under Title XI, the Appraisal Subcommittee can also award non-competitive grants to states through an application process, and also monitors The Appraisal Foundation, which is a non-profit organization that promulgates the Real Property Appraiser Qualifications Criteria and the Uniform Standards of Professional Appraisal Practice.

Policy Manager Tidwell went on to say that during the previous two days, the policy managers had been reviewing the Board's files and observing staff. Policy Manager Tidwell explained that part of the compliance review is also attending a board meeting. The goal for the compliance review is to obtain and report the most accurate information concerning the appraiser program and AMC program. At the conclusion of the previous compliance review, the Board received a rating of "excellent" for both its appraiser program and AMC program. Policy Manager Tidwell finished by informing the Board that the preliminary report for each program would be provided to the Board during the next couple of weeks. The state will have sixty days to respond. The state's response, if provided, and preliminary report would then be presented to the committee and the findings would become public at that time. Policy Manager Tidwell could not say what the final report would contain this year, but expects that the Board will be pleased.

Policy Manager Tidwell and Policy Manager Brown thanked the Board's staff again for graciously sharing their space with the ASC and also commented on the outstanding organization of, and level of detail included in, the electronic files. Chairperson Walkenhorst thanked Policy Manager Tidwell and Policy Manager Brown for their report, and the staff for their hard work.

Break from 10:07 a.m. to 10:13 a.m.

2. 25090 – ADD DISCIPLINARY HISTORY DOCUMENT TO "NEBRASKA CREDENTIALLED REAL PROPERTY APPRAISERS" AND "NEBRASKA REGISTERED AMCS" TAB

Director Kohtz reminded the Board that during its Short- and Long-Term Goals and Objectives discussion pertaining to the NRPAB Website at its June 15, 2022 strategic planning meeting, the Board discussed the possibility of adding disciplinary actions to the appraiser listing, now the Nebraska Credentialed Real Property Appraisers Search. The Director presented a Memo to the Board discussing the origins of this project, an estimate for the work, and a reference to CIO Azure DevOps User Story 25090. User Story 25090 contains details regarding the concept and functionality for this project. Director Kohtz reported that the estimate for completion of this project is \$4,500.00 with a 10% cost overrun. The Director turned the discussion over to Chairperson Walkenhorst. The Director was asked what documents would be added. Director Kohtz responded that it would be the public documents pertaining to disciplinary action that are already available to the public through public records requests. Director Kohtz added that in the past, staff has spent a lot of time addressing these public records requests; making this information available would save staff time. BLPM Nespor informed the Board that many other states provide this information through their websites, which is convenient when reviewing a real property appraiser applicant's disciplinary history. A question was asked about the length of time that the public documents would be available. The Director indicated that the record would be available for the entire length of the public listing for that real property appraiser. Director Kohtz was asked about the effort needed to populate this field. The Director responded that he does not anticipate a concentrated effort to add these documents, but to slowly add the documents as staff is in the database file for a real property appraiser. Director Kohtz estimated that the field should be fully populated within two years.

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Chairperson Walkenhorst commented that if it saves staff time, it is money well-spent. The other board members agreed with Chairperson Walkenhorst's comment. Board Member Downing moved to approve the amount of \$4,500.00 for the development and implementation of the project as presented in User Story 25090 to add disciplinary history documents to the "Nebraska Credentialed Real Property Appraisers" search tab and "Nebraska Registered AMCs" search tab on the NRPAB website. Gerdes seconded the motion. Chairperson Walkenhorst recognized the motion and asked for any discussion. With no discussion, Chairperson Walkenhorst asked for a vote. The motion carried with Downing, Gerdes, Hermsen, and Walkenhorst voting aye.

O. LEGISLATIVE REPORT AND BUSINESS

1. 108th LEGISLATURE (1ST REGULAR SESSION) BILLS OF NRPAB INTEREST

Director Kohtz presented the third legislative report of the current session to the Board for review. The following bills were discussed:

LB16 – The Director reported that this bill was placed on General File with AM748, which includes the Board's exemption to this bill. There was no further discussion.

LB41 – This bill has been placed on General File. There was no further discussion.

LB214 – The Director reported that this bill has been placed on General File with AM398. Amendment 398 contains the provisions of LB214 as amended by AM81 and also the provisions of two other bills, LB669 and LB674, that were heard by the Banking, Commerce and Insurance Committee and each made a part of the committee amendments on an 8-0 vote. There was no further discussion.

LB279 – The Director reported that on February 23, 2023 an Enrollment and Review amendment was filed on Select File. There was no further discussion.

LB302 – The Director reported that this bill has been placed on General File with AM503. The Amendment filed strikes "person holding elective office" and inserts "public official," strikes "city, village, or school district" and inserts "political subdivision," and strikes "person holding elective," and inserts "public official holding." There was no further discussion.

LB461 – The Director reported that this bill has been placed on General File with AM389. Amendment 389 inserts "Nebraska state colleges," strikes obsolete date references, and strikes language regarding preferential contracts under Neb. Rev. Stat. § 73-101.01. There was no further discussion.

LB628 – The Director reported that Enrollment and Review amendment ER8 was filed on Select File. There was no further discussion.

LB637 – The Director reported that the hearing before the Government, Military and Veterans Affairs Committee took place on February 24, 2023 and two amendments were filed for LB637. AM616 amends LB637 to not allow a public body to limit public participation in any meeting at which citizens are allowed to speak. AM617 amends LB637 to relieve the public body if a member or members are found or declared to be too tired to hear citizen testimony. The Director opined that these amendments are not likely to be adopted. There was no further discussion.

LB669 – The Director reported that the provisions for LB669 were amended into AM398 filed under LB 214. There was no further discussion.

LB814 – The Director reported that this bill has been placed on General File. There was no further discussion.

2. Title 298

Director Kohtz reported that he has no update concerned the revisions to Title 298 adopted by the Board after the November 17, 2022 hearing. The Director informed the Board that he checks in with AAG Schultz once a week and is told that the regulations are under review.

3. OTHER LEGISLATIVE MATTERS: No discussion.

P. ADMINISTRATIVE BUSINESS

1. GUIDANCE DOCUMENTS: No discussion.

2. INTERNAL PROCEDURAL DOCUMENTS: No discussion.

3. FORMS, APPLICATIONS, AND PROCEDURES

Director Kohtz presented the Application for Nebraska Appraisal Management Company Registration, Application for Renewal of Nebraska Appraisal Management Registration, Federally Regulated Appraisal Management Company Nebraska Reporting Form, and the Nebraska Appraisal Management Company Information Change Form to the Board for consideration. The Director informed the Board that during the ASC's compliance review, Policy Manager Tidwell and Policy Manager Brown brought attention to a few concerns found in the above-mentioned forms. According to the policy managers, it is unclear that the "Single State" AMC type specifically means that the AMC oversees a panel of 16 or more real property appraisers in Nebraska. In addition, it was recommended that the language, "AMC oversees a panel of 25 or more real property appraisers in two or more states within a given year that have been recruited, selected and retained to perform appraisals in connection with a covered transaction" be added to the "Multi-State" AMC type to ensure that the intent of the AMC Rule is met. The requested changes were made to the above-mentioned forms. Since AMC Appraiser is a defined term in the Appraisal Management Company Registration Act, this definition was used in the added language, and the definition language was added to the forms under the "Additional Information" or "Notes" section where appropriate. The Director asked for any questions, comments, or amendments.

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Board Member Downing moved to approve the Application for Nebraska Appraisal Management Company Registration, Application for Renewal of Nebraska Appraisal Management Registration, Federally Regulated Appraisal Management Company Nebraska Reporting Form, and the Nebraska Appraisal Management Company Information Change Form as presented. Board Member Gerdes seconded the motion. Chairperson Walkenhorst recognized the motion and asked for any discussion. With no discussion, Chairperson Walkenhorst asked for a vote. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

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 2023 Edition of the Nebraska Appraiser

Director Kohtz presented the Winter 2023 Edition of The Nebraska Appraiser to the Board for consideration. The Director asked for any questions or comments. With no discussion, Chairperson Walkenhorst asked for a motion. Board Member Downing moved to approve the Winter 2023 Edition of The Nebraska Appraiser as presented. Board Member Hermesen seconded the motion. Chairperson Walkenhorst recognized the motion and asked for any discussion. With no discussion, Chairperson Walkenhorst asked for a vote. The motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye.

5. APPRAISAL SUBCOMMITTEE

a. ASC September 14, 2022 Meeting Minutes

Director Kohtz presented the ASC September 14, 2022 Meeting Minutes to the Board for review and reported that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

b. ASC Staff comments on USPAP 4TH Exposure Draft

Director Kohtz presented a February 16, 2023 letter from the ASC to The Appraisal Foundation pertaining to ASC staff comments on the fourth exposure draft of the proposed changes to USPAP. The Director agreed with the ASC's comments that the third exposure draft provided a detailed summary of the Fair Housing Standards Act's and the Equal Credit Opportunity Act's nondiscrimination standards, but that the fourth exposure draft eliminated this summary, and instead, substituted a distinction between unethical discrimination and unlawful discrimination. Director Kohtz indicated that this change in the fourth exposure draft would only add to the difficulty enforcing USPAP standards. The Director asked for any questions or comments. There was no further discussion.

6. THE APPRAISAL FOUNDATION

a. Press Release: Appraisal Standards Board Responds to Public Feedback

The Director presented to the Board a press release from The Appraisal Foundation declaring that it is responding to public feedback and plans to release a fifth exposure draft for proposed changes to USPAP. The Director reported that he had no specific comments and asked for any questions or comments. There was no discussion.

b. TAF February State Regulators Newsletter

The Director presented The Appraisal Foundation's February State Regulators Newsletter to the Board for review and informed the Board that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

c. TAF March Newsletter

The Director presented The Appraisal Foundation's March Newsletter to the Board for review and informed the Board that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

d. BOT Public Meeting: October 26-28, 2023 – Palm Springs, CA

Director Kohtz announced that The Appraisal Foundation Board of Trustees will hold a public meeting in Palm Springs, CA on October 26-28, 2023. The Director asked for any questions or comments. There was no further discussion.

7. ASSOCIATION OF APPRAISER REGULATORY OFFICIALS

a. AARO Quarterly Update – 3.1.2023

Director Kohtz presented the AARO Quarterly Update dated March 1, 2023 to the Board for review. The Director reported that he had no specific comments and asked for any questions or comments. There was no discussion.

8. IN THE NEWS: No discussion.

C. CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER

The Board reviewed applicants CG23006, 2160, CR22005, and CG22024R. Chairperson Walkenhorst asked for a motion on CG23006, 2160, and CR22005.

Board Member Downing moved to take the following action:

CG23006 / Authorize staff to select one additional report from the real property appraisal practice experience log that includes all three approaches to value and is not a restricted report, and authorize staff to continue to process application following established procedure and send at least two reports for USPAP compliance review.

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

Board Member Downing moved to take the following action:

2160 / Deny application for acts and omissions that shall be considered grounds for denial of an application under Neb. Rev. Stat. § 76-2238(2).

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

Board Member Downing moved to take the following action:

CR22005 / Deny application for failure to pass the National Uniform Licensing and Certification Examination within the twelve months following approval of the applicant's education and experience as required under N.R.S. §76-2231.01(1)(g).

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

D. REGISTRATION AS APPRAISAL MANAGEMENT COMPANY: No discussion.

E. CONSIDERATION OF COMPLIANCE MATTERS: No discussion.

F. CONSIDERATION OF OTHER EXECUTIVE SESSION ITEMS

1. 2023.04

The Board reviewed an appraisal report received from the Fannie Mae Loan Quality Center. The Board concluded that there were no substantial errors or omissions which lead to noncredible assignment results or USPAP violations. No action was taken by the Board.

2. PERSONNEL MATTERS: No discussion.

R. ADJOURNMENT

Board Member Downing moved to adjourn the meeting. Board Member Gerdes seconded the motion. Motion carried with Downing, Gerdes, Hermesen, and Walkenhorst voting aye. At 10:37 a.m., Chairperson Walkenhorst adjourned the March 16, 2023 meeting of the Real Property Appraiser Board.

Respectfully submitted,

Tyler N. Kohtz
Director

These minutes were available for public inspection on March 22, 2023, in compliance with Nebraska Revised Statute § 84-1413 (5).