PUBLIC MEETING OF THE NEBRASKA REAL PROPERTY APPRAISER BOARD
BY VIRTUAL CONFERENCING
Thursday, March 20, 2025, 9:00 a.m.
Nebraska Real Property Appraiser Board Office, First Floor, Nebraska State Office Building
301 Centennial Mall South, Lincoln, Nebraska

AGENDA

A. Opening 9:00 a.m.

B. Notice of Meeting (Adopt Agenda)

The Nebraska Real Property Appraiser Board will meet in executive session for the purpose of reviewing applicants for credentialing; applicants for appraisal management company registration; investigations; pending litigation, or litigation that is imminent as evidenced by communication of a claim or threat of litigation; and employee performance evaluation. The Board will exit executive session at 10:15 a.m. If needed, the Board will re-enter executive session at the conclusion of the public agenda items discussion to complete review of the above-mentioned items. The Board will not take action on agenda items C, D, E, and F until executive session is completed.

C. Credentialing as a Nebraska Real Property Appraiser 1-8
1. New Applicants for Licensed Residential Credential through Education, Experience, and Examination
   a. L24003
2. New Applicants for Certified General Credential through Education, Experience, and Examination
   a. CR24020

D. Registration as an Appraisal Management Company 1-7
1. New Applicants for Registration as an Appraisal Management Company
   a. NE2025001
2. Applicants for Renewal of Appraisal Management Company Registration
   a. NE2023004

E. Compliance Matters 1
1. New Grievances
   a. 25-02
2. Post-Board Action Matters
   a. 25-01

F. Other Executive Session Items 1-8
1. General
   a. 2025.04
   b. 2025.05
2. Personnel

G. Welcome and Chair's Remarks (Public Agenda 10:15 a.m.)

H. Board Meeting Minutes
1. Approval of February 20, 2025 Meeting Minutes 1-17

I. Director's Report

1. Real Property Appraiser and AMC Counts and Trends
    a. Real Property Appraiser Report 1-4
    b. Temporary Real Property Appraiser Report 5
    c. Supervisory Real Property Appraiser Report 6
    d. Appraisal Management Company Report 7
2. Director Approval of Applicants
    a. Real Property Appraiser Report 8
    b. Education Activity and Instructor(s) Report 9
3. 2024-25 NRPAB Goals and Objectives + SWOT Analysis 10-11

J. Financial Report and Considerations

1. February Financial Report
    a. Agency Budget Status Report 1-3
    b. Appraiser Program Budget Status Report 4-6
    c. AMC Program Budget Status Report 7-9
    d. MTD General Ledger Detail Report 10-15
    e. Financial Charts 16-19
2. 2025-2027 Biennial Budget Update
3. ASC Grant Report
    a. Notice of Grant Award (NGA) for Nebraska 20-23
4. Per Diems

K. General Public Comments

L. Education 1-25

1. New Continuing Education Activity Applications
    a. 2253410.88: Rocky Mountain Appraiser Association - “Property Taxes: Past, Present, and Practice”
2. Rescission of Approval of Education Activities
    a. 2152438.03: McKissock - “Avoiding Mortgage Fraud for Appraisers”

M. Unfinished Business

1. Open 3rd Congressional District Certified Real Property Appraiser Representative

N. New Business

1. Appraisal Subcommittee Compliance Review Report (Stewart and Lewis appearance)

O. Legislative Report and Business

1. 109th Legislature (1st Regular Session) Bills of NRPAB Interest 1-9
2. Adopted Changes to Title 298 of the Administrative Code
3. Other Legislative Matters

P. Administrative Business

1. Guidance Documents
2. Internal Procedural Documents
3. Forms, Applications, and Procedures
    a. NRPAB Employee Handbook 1-37
    b. NRPAB State of Nebraska Expense Reimbursement Policies 38-45
    c. AMC Forms and Applications
        i. Application for Nebraska Appraisal Management Company Registration 46-55
        ii. Application for Renewal of Nebraska Appraisal Management Company Registration 56-65
        iii. Federally Regulated Appraisal Management Company Nebraska Reporting Form 66-68
        iv. Nebraska Appraisal Management Company Information Change Form 69-72

Q. Other Business

1. Board Meetings
2. Conferences/Education
    a. Spring AARO Conference; April 29, 2025 through May 1, 2025 - Virtual 1
3. Memos from the Board
4. Quarterly Newsletter
5. Appraisal Subcommittee
6. The Appraisal Foundation
    a. TAF March Newsletter 2-5
    b. ASB USPAP Q&As_March 6, 2025 6-9
7. Association of Appraiser Regulatory Officials
8. Government-Sponsored Enterprises
    a. Fannie Mae
    b. Freddie Mac
        i. Multi-Family Bulletin M2025-1 10-17
9. In the News

R. Adjourn

Scheduled Appearances:

1. T.B.D. (New Business) – Jonathan Stewart, Tom Lewis; Appraisal Subcommittee

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

February 20, 2025 Meeting Minutes

A. OPENING

Chairperson Gerdes called to order the February 20, 2025 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 Gerdes 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 in the December 23, 2024 edition of the Lincoln Journal Star, a legal newspaper of general circulation in this state. 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 Cody Gerdes of Lincoln, Nebraska; Kevin Hermsen of Gretna, Nebraska; Rodney Johnson of Norfolk, Nebraska; and Derek Minshull of North Platte, Nebraska were present. Board Member Bonnie Downing of Dunning, Nebraska was absent and excused. Also present were Director Tyler Kohtz, Licensing Programs Manager Karen Loll, Education Program Manager Kashinda Sims, and Business Programs Manager Colby Falls, who are headquartered in Lincoln, Nebraska.

ADOPTION OF THE AGENDA

Chairperson Gerdes reminded those present for the meeting that the agenda cannot be altered twenty-four hours prior to the meeting except for emergency items in accordance with the Open Meetings Act. Board Member Minshull moved to adopt the agenda. Board Member Johnson seconded the motion. With no further discussion, the motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

C. HEARING ON THE PROPOSED CHANGES TO TITLE 298 OF THE NEBRASKA ADMINISTRATIVE CODE

1. OPENING

Chairperson Gerdes welcomed everyone to the hearing on proposed changes to Title 298 of the Nebraska administrative code. The Chairperson introduced the board members in attendance and once again declared that Board Member Downing is absent and excused. Chairperson Gerdes informed those in attendance that today's hearing is part of the rule making process. The hearing was made public in the December 23, 2024 edition of the Lincoln Journal Star, a legal newspaper of general circulation in the state of Nebraska.

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In addition, notice of this hearing was given to the office of the Secretary of State and the Executive Board of the Legislative Council more than thirty days prior to the date of hearing in accordance with Neb. Rev. Stat. § 84-907.06, and to the Governor more than thirty days prior to the date of hearing in accordance with Neb. Rev. Stat. § 84-907.09. Draft copies of all rules and regulations to be adopted, amended, or repealed were available for examination at the Nebraska Real Property Appraiser Board office, Monday through Friday, between 8:00 a.m. and 5:00 p.m., on the Nebraska Real Property Appraiser Board's website at appraiser.ne.gov, and on the Nebraska Secretary of State's website at sos.ne.gov. A copy of the proposed changes, along with a summary, can be found on the table at the front in the public folder. A description of the fiscal impact was also available at the Nebraska Real Property Appraiser Board office, Monday through Friday, between 8:00 a.m. and 5:00 p.m., and on the Nebraska Real Property Appraiser Board's website at appraiser.ne.gov. The fiscal impact statement can also be found on the table at the front in the public folder. All interested persons were invited to submit written comments prior to the hearing, which will be made part of the hearing record. Chairperson Gerdes outlined the procedures for the hearing, which included procedures for testifying and the format that the Board was to follow. The Chairperson also informed those in attendance that no vote, if any, would be taken on the proposed changes to Title 298 until Agenda Item P.

2. BOARD MEMBER COMMENTS

Chairperson Gerdes asked the Board for any comments. With none, the Chairperson moved on to acceptance of Written Comments Received.

3. ACCEPTANCE OF WRITTEN COMMENTS RECEIVED

Chairperson Gerdes asked that written comments received be introduced for the record. Director Kohtz informed the Board that only one written comment was received from Program Manager Jonathan Stewart of the Appraisal Subcommittee on December 26, 2024. P.M. Stewart informed Director Kohtz that the proposed rules are not compliant with the Real Property Appraiser Qualifications Criteria, which will become effective on January 1, 2026. Specifically, the proposed rules do not include the 8-Hour Valuation Bias and Fair Housing Course for credential holders who obtain their original credential before January 1, 2026 and upgrade from a lower classification to a higher classification after January 1, 2026. Director Kohtz informed the Board that he spoke with P.M. Stewart by phone to inform him that the 2026 Criteria does not include language to support the ASC's position. P.M. Stewart agreed with this statement and indicated that this has been discussed with The Appraisal Foundation, and the ASC was informed that because the courses listed under "Required Core Curriculum" on pages twenty-seven and twenty-eight in the 2026 Criteria include the eight-hour Valuation Bias and Fair Housing Course, that this is to be enforced by the ASC on states as a requirement for real property appraisers who obtained their credential prior to January 1, 2026 and upgrade to a higher classification after January 1, 2026. P.M. Stewart requested that Director Kohtz contact The Appraisal Foundation directly with his concerns. Director Kohtz indicated that he emailed The Appraisal Foundation to request that the 2026 Criteria be amended to reflect The Appraisal Foundation's intent before this is enforced on states.

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The Appraisal Foundation has provided no response to the Director's inquiry. The Director informed the Board that he was notified that the ASC does not intend to enforce this requirement until 2027. Director Kohtz finished by informing the Board that P.M. Stewart did not declare a position on the proposed changes to Title 298. Chairperson Gerdes asked if the Valuation Bias and Fair Housing Course requirement might be removed because of the new administration. Director Kohtz responded that he has not heard anything to date, but that he wouldn't be surprised if the requirement is removed or changed. Chairperson Gerdes accepted the written comment received for the record and thanked Director Kohtz for the additional research on this.

4. TESTIMONY

a. Proponents

Chairperson Gerdes asked for any proponents of the proposed changes to Title 298. With none, the Chairperson moved on to opponents.

b. Opponents

Chairperson Gerdes asked for any opponents of the proposed changes to Title 298. With none, the Chairperson moved on to neutral testimony.

c. Neutral

Chairperson Gerdes asked for any neutral testimony on the proposed changes to Title 298. With none, the Chairperson moved on to board member post-testimony comments.

5. BOARD MEMBER POST-TESTIMONY COMMENTS

Chairperson Gerdes asked the Board for any post-testimony comments. With none, the Chairperson moved on to closing.

6. CLOSING

Chairperson Gerdes closed the February 20, 2025 hearing before the Nebraska Real Property Appraiser Board on the proposed changes to Title 298 of the Nebraska Administrative Code.

Board Member Hermsen 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 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 Minshull seconded the motion. The time on the meeting clock was 9:14 a.m. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

Board Member Johnson moved to come out of executive session at 11:07 a.m. Board Member Minshull seconded the motion. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

Break from 11:07 a.m. to 11:15 a.m.

H. WELCOME AND CHAIR'S REMARKS

Chairperson Gerdes welcomed all to the February 20, 2025 meeting of the Nebraska Real Property Appraiser Board. Chairperson Gerdes then recognized Lori Rogers and Roger Morrissey as members of the public in attendance via virtual conferencing.

I. BOARD MEETING MINUTES

Chairperson Gerdes asked for any additions or corrections to the January 16, 2025 meeting minutes. With no discussion, Chairperson Gerdes called for a motion. Board Member Minshull moved to approve the January 16, 2025 meeting minutes as presented. Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and asked for any discussion. With no discussion, Chairperson Gerdes called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

J. 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 February 20, 2025 to the Board for review. The Director reported that trends are stable and indicated that he had no specific comments. Director Kohtz asked for any questions or comments. There was no further discussion.

b. Temporary Real Property Appraiser Report

Director Kohtz presented three charts outlining the number of temporary credentials issued as of January 31, 2025 to the Board for review. The Director indicated that he had no specific comments on this report and asked for any questions or comments. Board Member Minshull asked why the EY 2025 number is so much lower than the other years on the "Temporary Real Property Appraiser Credentials Issued by Calendar Year – Five Year Trend" report. Director Kohtz informed the Board that this chart culminates the total temporary real property appraiser credentials issued over the course of the calendar year. For January 2025, there were eight temporary credentials issued. The Director guided the Board to the "Year-to-Date Temporary Real Property Appraiser Credentials Issued – Five Year Trend" chart for a more accurate comparison between the years at this point in the reporting. Board Member Minshull noted that eight is still low compared to the other years. Director Kohtz responded that the number of temporary credentials issued has been slowly trending down during the past five years; however, the number of temporary credentials issued may vary widely from month to month, so it is difficult to determine at this point if this is a slow month or a sign of an accelerated decline. The Director continued by reporting that the steady increase in the number of reciprocal real property appraisers may influence the decrease in the number of temporary credentials issued. Board Member Minshull thanked the Director for the explanation. There was no further discussion.

c. Supervisory Real Property Appraiser Report

The Director presented two charts outlining the number of registered supervisory real property appraisers as of February 20, 2025 to the Board for review. The Director reported that trends are stable and indicated that he had no specific comments. Director Kohtz 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 February 20, 2025 to the Board for review. The Director noted a stable trend between August 2024 and February 20, 2025 and asked for any questions or comments. There was no further 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 for the period between January 8, 2025 and February 12, 2025. The Director indicated that he had no specific comments and 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 January 8, 2025 and February 12, 2025. The Director indicated that he had no specific comments and 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 January 8, 2025 and February 12, 2025. Director Kohtz asked for any questions or comments. There was no further discussion.

3. 2024-25 NRPAB GOALS AND OBJECTIVES + SWOT ANALYSIS

Director Kohtz presented the 2024-25 NRPAB Goals and Objectives and SWOT Analysis to the Board for review and indicated that he had no updates. The Director asked for any questions or comments. There was no further discussion.

K. FINANCIAL REPORT AND CONSIDERATIONS

1. February Financial Report

The receipts and expenditures for January were presented to the Board for review in the agency Budget Status Report. Director Kohtz brought attention to the Awards Expense in the amount of $28.00 and noted that this expense was for Board Member Downing's recognition plaque. The Director then moved on to the expenditure SOS Temp Serv – Personnel and reported that the $2,249.29 expense was for BPM Falls' temporary employment through the SOS Program. Next, Director Kohtz guided the Board to the Other Operating Expense of $60.00 and reported this expenditure as the State Treasury charges for ACH returns due to insufficient funds. The Director then reported that the overall expenditures for the month of January totaled $33,361.66, and the year-to-date overall expenditures for the fiscal year are $256,366.42, which amounts to 49.62 percent of the budgeted expenditures for the fiscal year; 58.9 percent of the fiscal year has passed.

Director Kohtz then brought the Board's attention to revenues and reported that the Board is still receiving a steady flow of real property appraiser renewal revenues. The Director guided the Board to the Certified General Renewal revenues of $5,500.00 for January and $121,550.00 for the fiscal year, and reported that Certified General Renewal revenue is 104.74 percent of projected revenues for the fiscal year. The Director then reported that the Certified Residential Renewal revenues were $2,200.00 for January and $60,775.00 for the fiscal year, which is 96.93 percent of projected revenues for the fiscal year. Finally, Director Kohtz informed the Board that Licensed Renewal revenues were $825.00 for January, and $12,100.00 for the fiscal year, which is 100 percent of projected revenues for the fiscal year. The overall revenues for the month of January were $26,898.59, and the year-to-date overall revenues for the fiscal year are $314,693.40, which amounts to 83.7 percent of the projected revenues for the fiscal year. The Director reiterated that 58.9 percent of the fiscal year has passed.

Director Kohtz then moved to the Budget Status Report for the Appraiser Fund and AMC Fund. The Director reported that the Real Property Appraiser Fund expenditures for the month of January totaled $22,613.47, and the year-to-date expenditures for the fiscal year are $170,667.60, which amounts to 48.71 percent of the budgeted expenditures for the fiscal year. The Real Property Appraiser Fund revenues were $13,321.63 for January, and the year-to-date revenues for the fiscal year are $234,450.51, which amounts to 89.55 percent of the projected revenue for the fiscal year. Director Kohtz then reported that the AMC Fund expenditures for the month of January totaled $10,748.19, and the year-to-date expenditures for the fiscal year are $85,698.82, which amounts to 51.54 percent of the budgeted expenditures for the fiscal year. The AMC Fund revenues were $13,576.96 for January, and the year-to-date revenues for the fiscal year are $80,242.89, which amounts to 70.28 percent of projected revenue for the fiscal year. The Director asked for any questions or comments on the Budget Status Report. There was no further discussion.

Director Kohtz presented the MTD General Ledger Detail report for the month of January and guided the Board to the Payee/Explanation, "NRPAB OCT-DEC 2024 ACH RETURNS," for Batch #7714844, located on page K.10. The Director remarked that this entry is to reverse the revenue entry for insufficient funds. Director Kohtz then moved to the Payee/Explanation, "CORRECTIONAL SERVICES, DEPARTM," for Batch #7706540 on page K.13, and informed the Board that this entry is for Board Member Downing's recognition plaque. The Director asked for any questions or comments on the MTD General Ledger Detail report. There was no further discussion.

Director Kohtz finished by presenting four graphs showing expenses, revenues, and cash balances. The Director noted overall expenditures of $33,361.66, and revenues of $26,898.59, for the month of January for the Real Property Appraiser Program, which includes both the Appraiser Fund and the AMC Fund. Director Kohtz brought the Board's attention to the NRPAB Twenty-Five Month Expenses/Revenues by Program and once again reported that the Real Property Appraiser Fund expenditures totaled $22,613.47, the Real Property Appraiser Fund revenues totaled $13,321.63, the AMC Fund expenditures totaled $10,748.19, and the AMC revenues totaled $13,576.96. The Director stated that the cash balance for the AMC Fund is $319,201.14, the cash balance for the Appraiser Fund is $461,310.68, and the overall cash balance for both funds is $780,511.82. Director Kohtz asked for any questions or comments on the graphs.

Board Member Hermsen moved to place the January financial reports on file for audit. Board Member Minshull seconded the motion. Chairperson Gerdes recognized the motion and asked for any discussion. With no discussion, Chairperson Gerdes called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

2. 2025-2027 BIENNIAL BUDGET – APPROPRIATIONS COMMITTEE PRELIMINARY DETERMINATION

Director Kohtz reported that the Appropriations Committee's preliminary determination was the same as the Governor's recommendation. There is no increase for any deficiency identified for FY2024-25 that is being covered by carryover funds from FY2023-24. The Appropriations Committee did reduce the cash balance transfer from the Appraiser Fund from $200,000.00 to $150,000.00 and the AMC Fund from $150,000.00 to $100,000.00. The Director informed the Board that he found out on Tuesday, February 23, 2025, that the Board's hearing for LB261 and LB264 was scheduled for Wednesday, February 24, 2025. Typically, a week's notice is provided for preparation. Director Kohtz indicated that he had little time to prepare for the hearing, which is why he didn't reach out to board members before preparing his testimony. The Director went on to inform the Board that the focus of his testimony was to provide historical perspective regarding the Board's expenditures and its budget, express the importance of adequate legal funding, explain the Board's cash fund balance policies and why they are important, and to remind the committee members that no tax money is collected or used in the administration of the Board's programs.

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Director Kohtz indicated that he requested that the cash fund balance transfer for the Appraiser Fund be reduced to $50,000.00 and that the cash fund balance transfer for the AMC Fund be reduced to $75,000.00. Under the circumstances, this would be a home run for the Board and give the Committee something to work with. The Director also informed the Board that he subtly requested all the budget deficiency requests outlined in the Board's budget request be considered, but he emphasized that it is critical that salary and health insurance costs be funded. Overall, an increase in appropriations in the amount of $28,650.00 was requested for FY2025-26 and $40,089.00 was requested for FY2026-27. Chairperson Gerdes and Board Member Johnson thanked Kohtz for testifying on behalf of the Board at the hearing. The Chairperson asked Director Kohtz if he knew when a decision will be made and if he received any verbal or non-verbal feedback. The Director responded that any decision will not be known until all the agencies have testified and the puzzle pieces are put together. Board Member Minshull indicated that the Committee must present a balanced budget. Director Kohtz confirmed that Board Member Minshull's comment is correct. The Director then added that he hopes that cash agencies are allowed a little flexibility since the budgets are very small and most are only requesting funding for personnel and health insurance expenditures. Director Kohtz then addressed the second part of the Chairperson's question and indicated that he did not get a sense of support from the committee members and did not receive any feedback, positive or negative, from the Board's legislative fiscal analyst to date. The Director reminded the Board that when he testified two years ago to request funding for an additional employee, the feedback from the Committee was very positive during the hearing. However, the Committee still denied the Board's request for additional funding. Gerdes then asked if any action should be taken at this time. Kohtz brought up the idea of notifying the appraiser business community of the fund transfers since the real property appraisers and appraisal management companies pay the fees and would have to replenish any fund deficiencies. The Director indicated that he would contact the Board's legislative fiscal analyst after the meeting to see if he had received any feedback, but until then, there really is no action for the Board to take. Chairperson Gerdes and Board Member Hermsen thanked Director Kohtz for his efforts.

3. ASC GRANT REPORT

BPM Falls provided an update concerning the Board's ASC grant application. The Business Programs Manager informed the Board that the delay in notifying the award recipients of the grant is due to internal and staffing issues on the ASC's part. BPM Falls added that more information is expected in the coming weeks. Chairperson Gerdes thanked Falls for the report. There was no further discussion.

4. PER DIEMS

Director Kohtz informed the Board that he had 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.

L. GENERAL PUBLIC COMMENTS

Chairperson Gerdes asked for any public comments. With no public comments, Chairperson Gerdes moved on to Education.

M. EDUCATION: No discussion.

N. UNFINISHED BUSINESS

1. BOARD MEMBER COMMUTING/TRAVEL STATUS

Director Kohtz reported that there was no update for this agenda item. The Director then recommended that the Board remove this item from the agenda. Director Kohtz added that it could be reintroduced if there is any future activity. Board Member Hermsen moved to remove Board Member Commuting/Travel Status from the agenda. Board member Johnson seconded the motion. Chairperson Gerdes recognized the motion and asked for any discussion. With no discussion, Chairperson Gerdes called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

2. OPEN 3RD CONGRESSIONAL DISTRICT CERTIFIED REAL PROPERTY APPRAISER REPRESENTATIVE

Director Kohtz brought attention to the Board's 3rd Congressional District Certified Real Property Appraiser Representative opening and reported that he had no updates. There was no further discussion.

O. NEW BUSINESS

1. APPRAISAL INSTITUTE CERTIFICATION TO RECRUIT UNDER THE NEBRASKA DEPARTMENT OF EDUCATION PRIVATE POSTSECONDARY CAREER SCHOOLS (PPCS) ACT

EPM Sims informed the Board that staff was notified by the Nebraska Department of Education on December 6, 2024 that the Appraisal Institute's Certificate to Recruit in Nebraska under the Private Postsecondary Career Schools Act was set to expire on December 31, 2024. The Nebraska Department of Education requested an application from Appraisal Institute. On January 8, 2025, staff was made aware that Appraisal Institute's website did not list approved education in Nebraska. EPM Sims contacted Yvette Martin from the Department of Education, who explained that an application was received on January 2, 2025, and once approved, would be effective on January 1, 2025. Until the application is completed, Appraisal Institute may not advertise, recruit, train, or enroll students or residents of the State of Nebraska. Once the Board is notified that an education provider is considered closed by the Department of Education, staff would begin the process to rescind approval of all education offered by the education provider. At the present time, the Appraisal Institute is not considered to be closed by the Department of Education. EPM Sims followed up with the Department of Education on February 14, 2025, as there had been no update. The issue has not been resolved to date. Chairperson Gerdes asked what the Board's options would be. EPM Sims reported that the Board's options were to begin the process to rescind approval of all education activities or to continue to wait for the application with the Department of Education to be approved.

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Director Kohtz added that the education provider is not currently advertising education approved by Nebraska; however, the Board's records show that the education is approved by the Board. No action was taken by the Board and there was no further discussion.

P. LEGISLATIVE REPORT AND BUSINESS

1. 109TH LEGISLATURE (1ST REGULAR SESSION) BILLS OF NRPAB INTEREST

Director Kohtz presented the first legislative report for the current session to the Board for review. The Director informed the Board that he would provide a summary for each bill in the legislative report, and asked board members to let him know if any discussion is needed on any of the bills. The following bills were discussed:

LB29 - The Director reported that LB29 amends the Administrative Procedure Act to, as of January 1, 2026, require each state agency to review all existing rules and regulations and every three years after. An electronic submission of a detailed report with supporting documents shall be submitted to the Clerk of the Legislature on or before June 30th in the year the review is conducted. The review shall include weather or not the rule or regulation is essential to health, safety or welfare of the public; a costs vs. benefits analysis; a report that the agency has a process in place to measure effectiveness; a report on whether a less restrictive rule or regulation has been considered; and a report on whether the rule or regulation is a result of state statutory requirement, federal mandate, or court mandate. The Legislative Fiscal Office requested a Fiscal Note from the Nebraska Real Property Appraiser Board. Director Kohtz reported that LB29 would place a significant time burden on the Board's staff to review each rule or regulation for this purpose and that a contractor would likely be needed to complete such review in a timely manner. At an estimated contract rate of $225.00 per hour for an individual qualified to conduct such review, the cost to the Board would be approximately $18,000.00 for the first year, and $4,500.00 for each subsequent report year. The Nebraska State Budget Division found no basis to disagree with the Nebraska Real Property Appraiser Board.

LB139 - The Director reported that LB139 is being prepared for final reading.

LB221 - The Director reported that LB221 will provide a procedure to fill unfilled gubernatorial appointments. Director Kohtz was asked about the process. The Director informed the Board that in the case of a seat that has been vacant for six months or more, the legislative committee of jurisdiction would be authorized to take applications for the seat and forward recommendations to the Governor for a possible appointment. If the seat remains vacant for another three months after the date the recommendations are forwarded to the Governor, the Executive Board of the Legislative Council may make the appointment.

LB224 - The Director reported that LB224 requires paid maternity leave for state employees.

LB233 – The Director reported that LB233 requires coverage for in vitro fertilization for state employees under the Nebraska State Insurance Program.

LB261 – The Director reported that LB261 is the State's mainline appropriations bill to appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and to appropriate Federal funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021. The Board's hearing was on February 19, 2025.

LB264 - The Director reported that LB264 will provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds, and change, terminate, and eliminate various statutory programs. The Board's hearing was on February 19, 2025.

LB295 - The Director reported that LB295 is a "clean-up" bill introduced at the request of the Nebraska Public Employees Retirement System. The bill would amend various sections of statutes governing state and county retirement plans administered by NPERS as well as statutes governing the Public Employees Retirement Board.

LB366 - The Director reported that LB366 will establish the Legislative Economic Analysis Unit within the Legislature. The bill requires that any rule or regulation projected to have an economic impact of one million dollars or more over five years undergo a regulatory impact analysis before it can take effect. It also mandates that agencies submit cost-benefit analyses, job impact projections, and other relevant data for legislative review. Additionally, LB366 establishes a sixty-day waiting period for major rules unless approved by the Legislature and provides judicial review procedures for determining whether a rule qualifies as a major regulation. The Unit is responsible for providing a regulatory impact analysis of (1) any major rule or regulation or any proposed major rule or regulation; (2) existing rules and regulations; and (3) significant grants received from the federal government or sources outside state government when requested by the Speaker or committee of jurisdiction. LB366 provides certain requirements for the contents of the regulatory impact analysis and reporting of any analysis completed. The bill also provides requirements for information provided by any agency promulgating rules or regulations to the Unit for the purposes of completing the regulatory impact analysis. LB366 requires Legislative action to ratify a rule or regulation within 60 legislative days. The bill includes intent language to extend the legislative session or for the Governor to call a special session to approve proposed rules or regulations. If the Legislature is not in session, the Governor may approve a rule or regulation if a statement is included explaining why an emergency exists or why a federal requirement requires an earlier effective date.

LB403 - The Director reported that LB403 establishes the Office of Grants within the executive branch to support the identification and coordination of federal and national grant opportunities for Nebraska state agencies, political subdivisions, and community-based organizations.

LB433 - The Director reported that LB433 will add deputy directors and attorneys among exclusions to the State Personnel System. LB433 also waives the 120-day wait for a permanent employee to be rehired to public service with the State of Nebraska as required by the State Employees Retirement System.

LB472 - The Director reported that LB472 establishes the Office of Regulatory Management within the Executive Branch. The office shall establish a baseline catalog of regulatory requirements currently in effect in all state agencies, boards, or commissions. This catalog requires cooperation and communication from all state entities. Agencies shall complete an internal review of regulatory requirements. The review must contain the statutory authority or requirement and other relevant documentation related to the regulation. The initial review must be completed no later than six months after the effective date of the act. Subsequent reviews should be completed every two years or within sixty days of a request from the Office of Regulatory management. These reviews must contain estimates of monetized and non-monetized costs or benefits if they are feasible. The office shall publish a biennial report showing the change in number and estimated impact of the regulatory requirement by agency, along with a cost estimate for the median citizen. The office must analyze each new regulatory requirement enacted by each agency to ensure best practices.

LB565 - The Director reported that LB565 will provide and change requirements relating to agency guidance documents. AM 239 exempts all agencies, except for one division of HHS.

LB634 - The Director reported that LB634 creates the Legislative Sunset Review Committee for the purpose of reviewing reviewable entities and proposing legislation to eliminate or modify such reviewable entities. Each reviewable entity shall be scheduled for review every five years. The performance measures for each program and activity provided by the reviewable entity and three years of data for each measure that provides actual results for the immediately preceding two years and projected results for the fiscal year that begins in the year that the reviewable entity's report is scheduled to be submitted to the Legislature. Sections A-G include the reporting requirements. Upon receipt of any report under section 5, the Legislative Sunset Review Committee may, and the appropriate legislative committee shall, conduct a review of the reviewable entity and its advisory committees, including an examination of the cost of each program of the reviewable entity, an evaluation of best practices and alternatives that would result in the administration of the reviewable entity in a more efficient or effective manner, an examination of the viability of privatization or a different reviewable entity performing the functions, and an evaluation of the cost and consequences of discontinuing the reviewable entity. In its report on any reviewable entity, the Legislative Sunset Review Committee shall: (1) Make recommendations on the termination, continuation, or reorganization of each reviewable entity and its advisory committees and on the need for the performance of the functions of the reviewable entity and its advisory committees;

(Continued on page 13)

(Continued from page 12)

(2) Make recommendations on the consolidation, transfer, or reorganization of programs within reviewable entities not under review when the programs duplicate functions performed in reviewable entities under review; and (3) Propose legislation in the next regular legislative session to carry out the recommendations of the Legislative Sunset Review Committee.

LB664 - The Director reported that LB664 Change the Administrative Procedure Act to require agencies to allow for public comment and submissions on proposed rules and regulations and changes the permissible venue for civil actions challenging rules and regulations. This will have no impact on the Board, as it already allows for public comment on proposed rules and regulations.

Director Kohtz asked for any additional questions or comments concerning the legislative report. 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. Chairperson Gerdes thanked Director Kohtz for the report. There was no further discussion.

2. **PROPOSED CHANGES TO TITLE 298 OF THE ADMINISTRATIVE CODE**
   Director Kohtz presented the proposed changes to Title 298 of the Nebraska Administrative Code to the Board for consideration. Director Kohtz asked for any questions or comments. With no discussion, Chairperson Gerdes called for a motion. Board Member Hermsen moved to adopt the proposed changes to Title 298 of the Nebraska Administrative Code as presented. Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and asked for any discussion. With no discussion, Chairperson Gerdes called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

3. **OTHER LEGISLATIVE MATTERS:** No discussion.

Q. ADMINISTRATIVE BUSINESS: No discussion.

R. OTHER BUSINESS

1. **BOARD MEETINGS:** No discussion.

2. **CONFERENCES/EDUCATION:** No discussion.

3. **MEMOS FROM THE BOARD:** No discussion.

4. **QUARTERLY NEWSLETTER**

   a. **Winter 2025 Edition of the Nebraska Appraiser**

   Director Kohtz presented the Winter 2025 Edition of The Nebraska Appraiser to the Board for consideration. The Director asked for any questions or comments. With no discussion, Chairperson Gerdes called for a motion. Board Member Minshull moved to approve the Winter 2025 Edition of The Nebraska Appraiser. Board Member Hermsen seconded the motion. Chairperson Gerdes recognized the motion and asked for any discussion. With no discussion, Chairperson Gerdes called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

5. **APPRAISAL SUBCOMMITTEE:** No discussion.

6. **THE APPRAISAL FOUNDATION**

   a. **TAF February Newsletter**

   Director Kohtz presented The Appraisal Foundation's February Newsletter to the Board for review. The Director guided the Board to page R.10 and informed the Board that the AQB is preparing to release a concept paper on "alternative experience" pathways. This paper will explore how related professional experience, outside of traditional appraisal work could count toward credentialing. Director Kohtz informed the Board that he found this interesting as it is not something the AQB has shown interest in previously. The Director asked for any questions or comments. There was no further discussion

   b. **The Appraisal Foundation Opens Call for Board of Trustees Members**

   Director Kohtz presented a document titled, "The Appraisal Foundation Opens Call for Board of Trustees Members" to the Board for review. The Director asked for any questions or comments. Board Member Minshull asked if anyone from Nebraska has ever served on the Board of Trustees. Director Kohtz responded that he does not know of anyone who has served on the Board of Trustees, but John Bredemeyer and Lynne Heiden both served on other Boards under The Appraisal Foundation. There was no further discussion.

   c. **Trailblazing Pathways to Success Scholarships Now Available**

   Director Kohtz presented a document titled, "Trailblazing Pathways to Success Scholarships Now Available" the Board for review. The Director asked for any questions or comments. There was no further discussion.

7. **ASSOCIATION OF APPRAISER REGULATORY OFFICIALS**

   a. **AARO Quarterly 2024 Year End Update**

   Director Kohtz presented the AARO Quarterly 2024 Year End Update to the Board for review. The Director noted that Nebraska was one of AARO highlighted states for this update. The Director asked for any questions or comments. There was no further discussion.

b. AARO 2025 First Quarter Newsletter

Director Kohtz presented the AARO 2025 First Quarter Newsletter to the Board for review. The Director informed the Board that he had no specific comments and asked for any questions or comments. There was no further discussion.

8. IN THE NEWS

Board Member Johnson informed the Board that he completed a course on the new Uniform Residential Appraisal Report form created by Fannie Mae. Director Kohtz added that the form is intended to be interactive and will have the ability to backfill with previous data used. Board Member Minshull raised concerns with the new form and mentioned that it may be a bit heavy-handed compared to USPAP; some banks are not going to appreciate the new forms. Director Kohtz agreed with Board Member Minshull and indicated that Fannie Mae and Freddie Mac have become so data driven that the requirements are interfering with appraiser independence. Board Member Minshull requested that the GSEs be added as an agenda item for future discussion. Chairperson Gerdes asked if a vote would be needed. The Director replied that a vote would not be necessary as it would simply be added to the March agenda as a regular agenda item. There was no further discussion.

D. CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER

The Board reviewed applicants CG23082T, CR24007, and CG24001. Chairperson Gerdes asked for a motion on CG23082T, CR24007, and CG24001.

Board Member Hermsen moved to take the following action:

CG23082T / Approve as a temporary certified general real property appraiser and issue a written advisory to carefully read and truthfully answer all disciplinary questions on any future application to the Board, and request that applicant provide a copy to the Board of the report completed for the assignment performed in Nebraska under this temporary credential to ensure that engagement in the assignment complies with the laws and rules of the State of Nebraska.

Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

Board Member Hermsen moved to take the following action:

CR24007 / Send the 2-4 family residential property report for USPAP compliance review.

Board Member Minshull seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

Board Member Hermsen moved to take the following action:

CG24001 / Request that applicant provide reports for R & R Kiesel Farms in Scotts Bluff County, NE and Devier, Riley in Cheyenne County, NE, and a report for a commercial property utilizing all three approaches to value for a non-traditional client demonstrating competency in USPAP.

Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

E. REGISTRATION AS AN APPRAISAL MANAGEMENT COMPANY

The Board reviewed applicants NE2012072. Chairperson Gerdes asked for a motion on NE2012072.

Board Member Hermsen moved to take the following action:

NE2012072 / Approve Application for Renewal of Nebraska Appraisal Management Company Registration. File Grievance 25-03 and open investigation for violation of Neb. Rev. Stat. § 76-3216(4)(a),(b),(c).

Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

F. COMPLIANCE

The Board reviewed compliance matters 25-01, 23-01, and 24-10. Chairperson Gerdes asked for a motion on 25-01 and 24-10.

Board Member Hermsen moved to take the following action:

25-01 / Authorize Special Assistant Attorney General Titus to file formal charges for violation of Neb. Rev. Stat. § 76-3216(4)(a),(b),(c).

Board Member Minshull seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

Board Member Hermsen moved to take the following action:

24-10 / Execute consent agreement. Signed by Chairperson Gerdes on February 20, 2025.

Board Member Minshull seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. Motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

G. OTHER EXECUTIVE SESSION ITEMS

1. General

a. 2025.02

The Board reviewed a matter in which a Nebraska real property appraiser failed to complete the 7-Hour USPAP Update Course at least once every two years as required by Neb. Rev. Stat. § 76-2236(2) for a second time. Board Member Hermsen moved to issue a written advisory to inform the real property appraiser of the requirement to complete the 7-Hour USPAP Update Course at least once every two years and that the next 7-Hour USPAP Update Course is due on or before December 31, 2026. If real property appraiser fails to submit evidence of the successful completion of the 7-Hour USPAP Update Course on or before December 31, 2026, this matter will go before the Board for consideration. The advisory letter is to be sent by certified mail. Board Member Johnson seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

b. 2025.03

The Board reviewed a request for an individualized program of continuing education that includes the Board's acceptance of a specific education activity offered by a specific education provider, not approved by the Board for continuing education at the time of completion. The continuing education period for which the individualized program of continuing education is requested has passed. Board Member Hermsen moved to rescind the written advisory issued to the real property appraiser on January 30, 2025. The real property appraiser's next 7-Hour USPAP Update Course is due on or before December 31, 2026. Board Member Minshull seconded the motion. Chairperson Gerdes recognized the motion and called for a vote. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye.

2. Personnel Matters: No discussion.

S. ADJOURNMENT

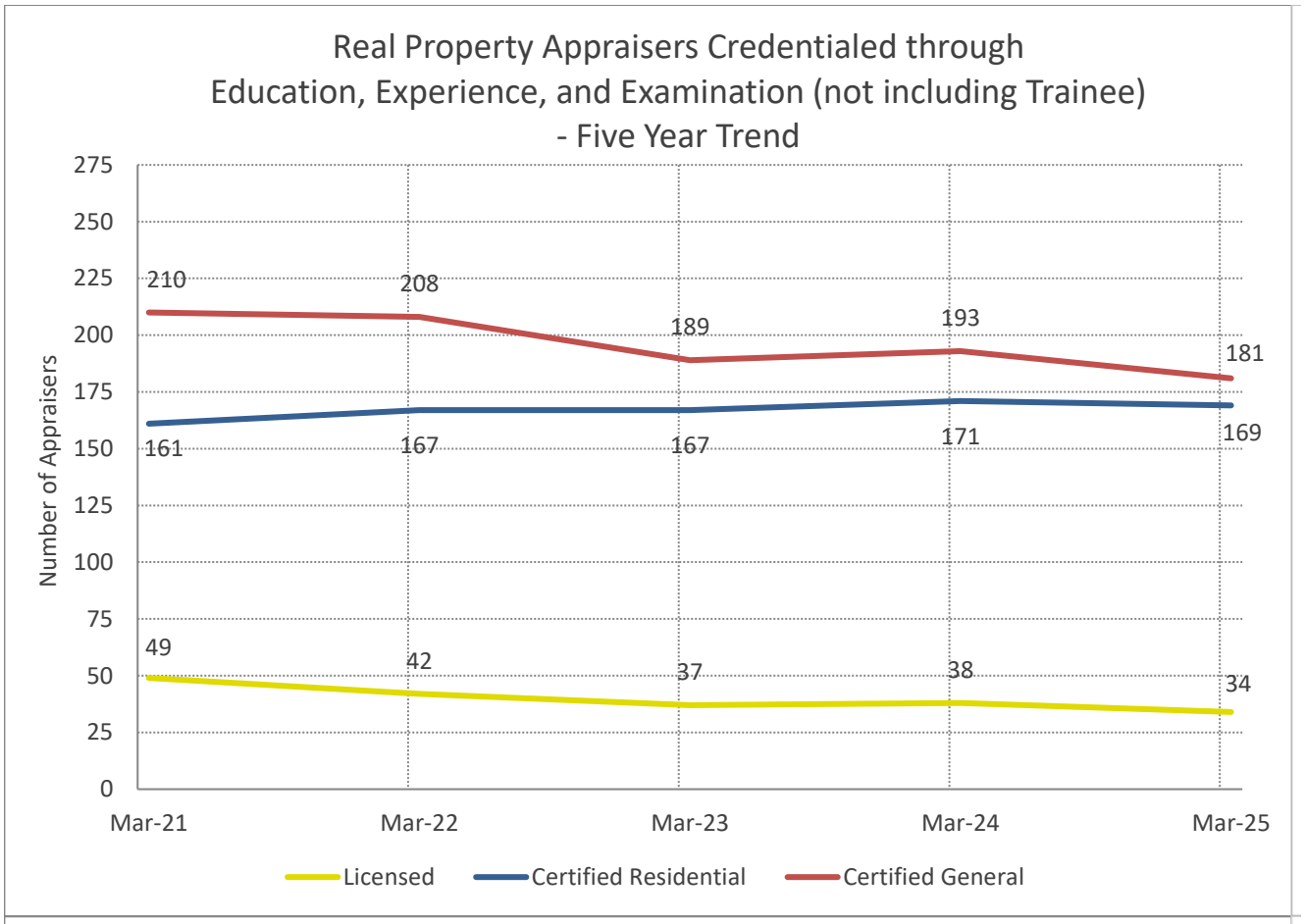
Board Member Johnson moved to adjourn the meeting. Board Member Minshull seconded the motion. The motion carried with Hermsen, Johnson, Minshull, and Gerdes voting aye. At 12:39 p.m., Chairperson Gerdes adjourned the February 20, 2025 meeting of the Nebraska Real Property Appraiser Board.

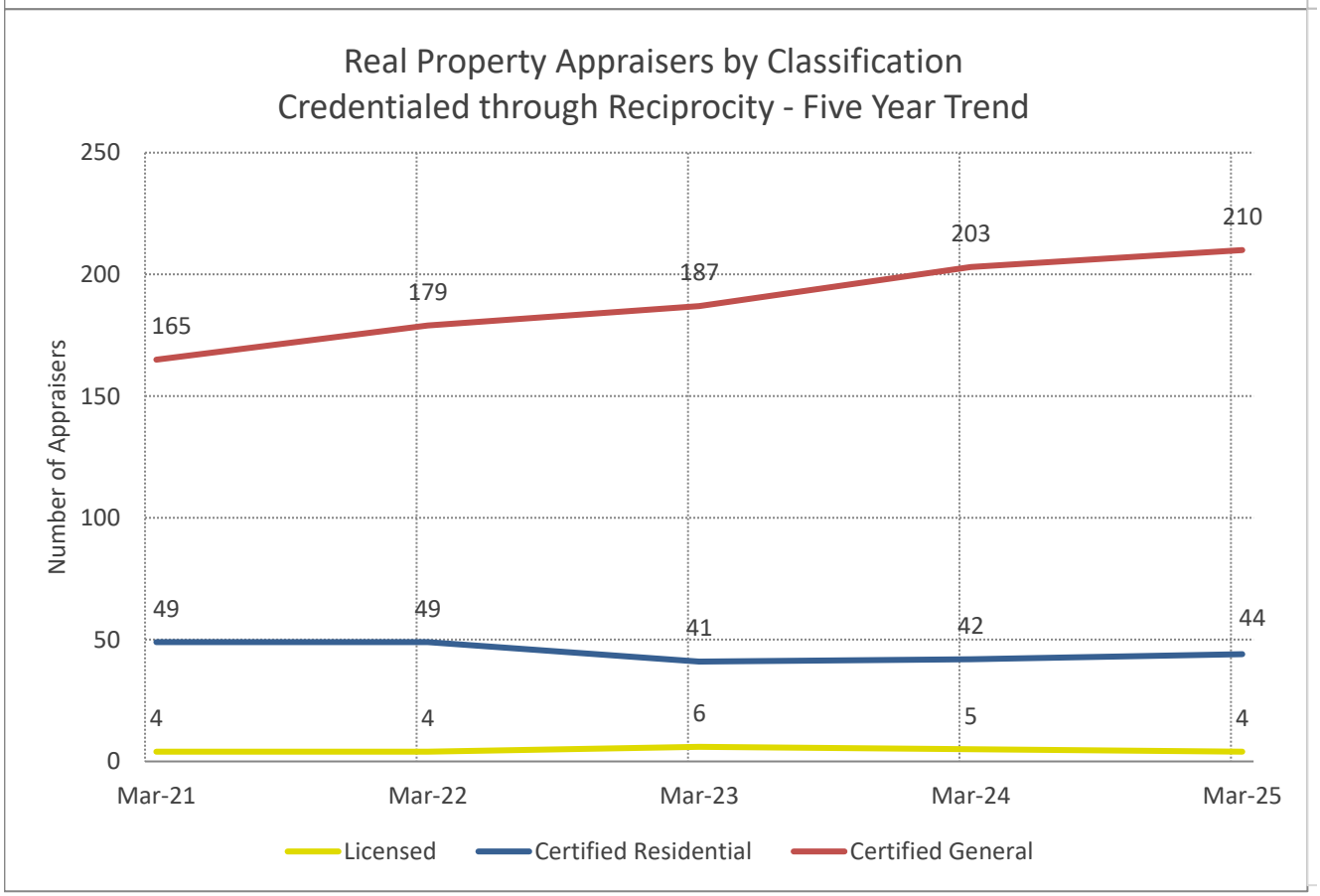
Respectfully submitted,

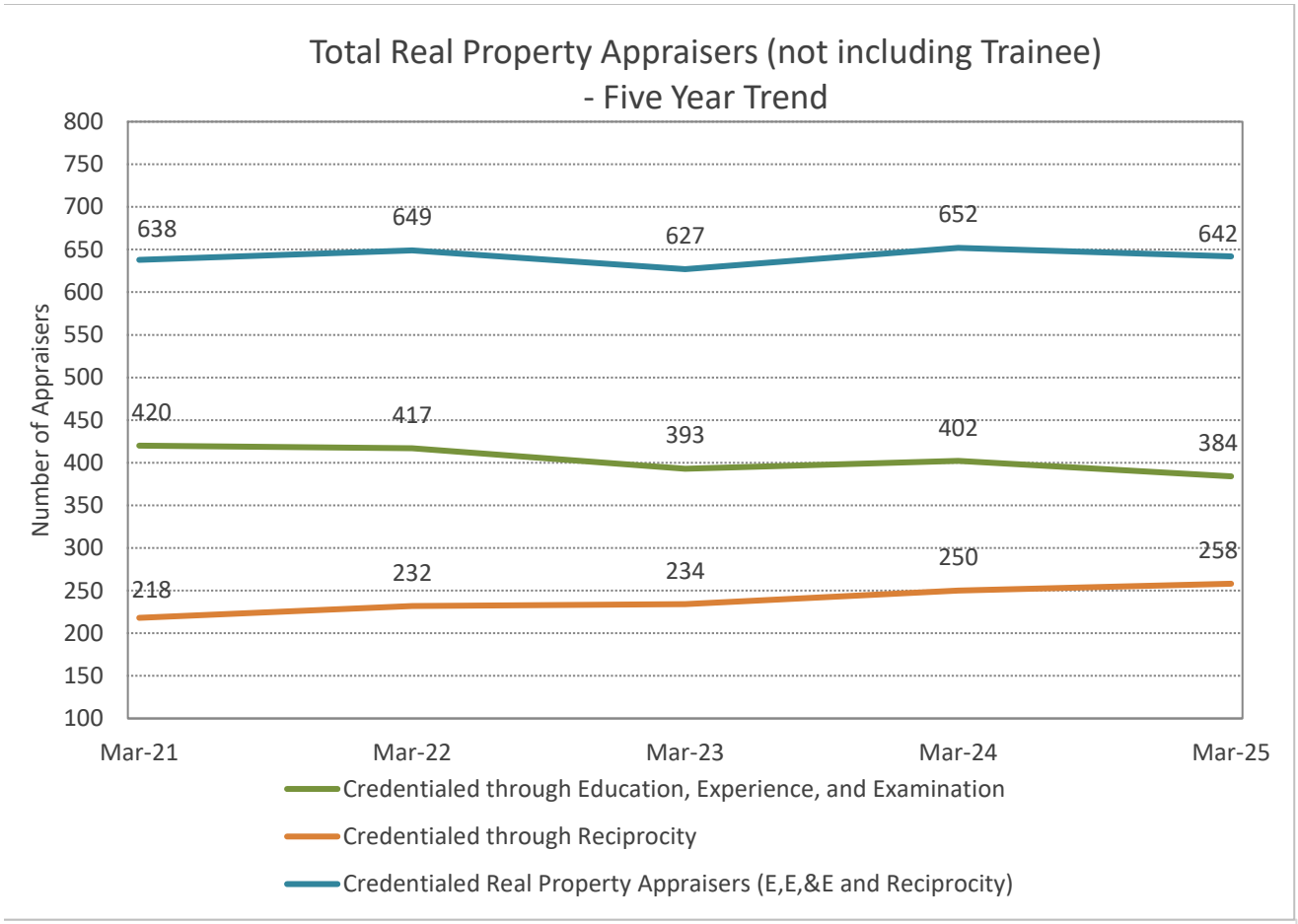
Tyler N. Kohtz
Director

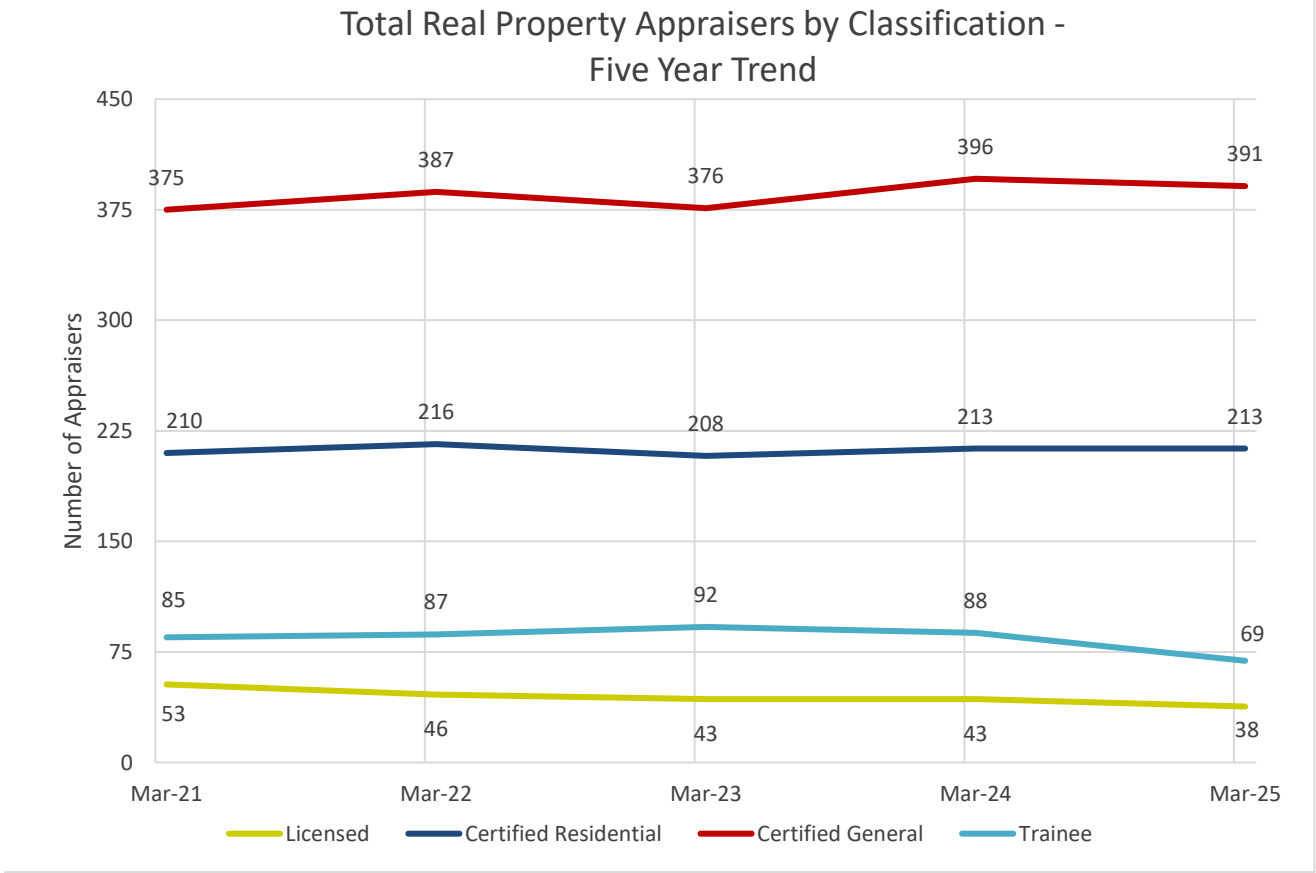
These minutes have been made available for public inspection on March 4, 2025, in compliance with Nebraska Revised Statue §84-1413 (5).

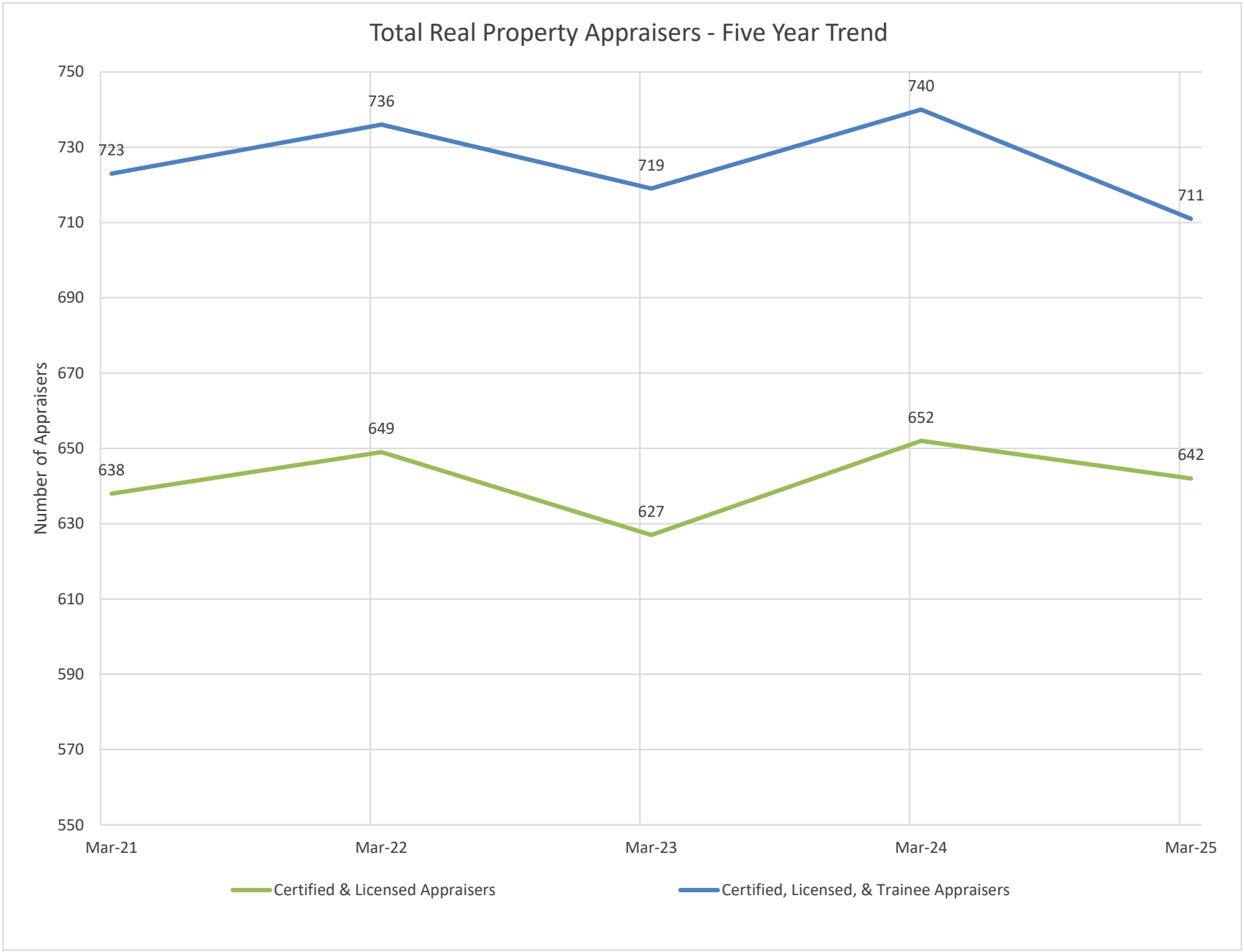
Real Property Appraiser Report

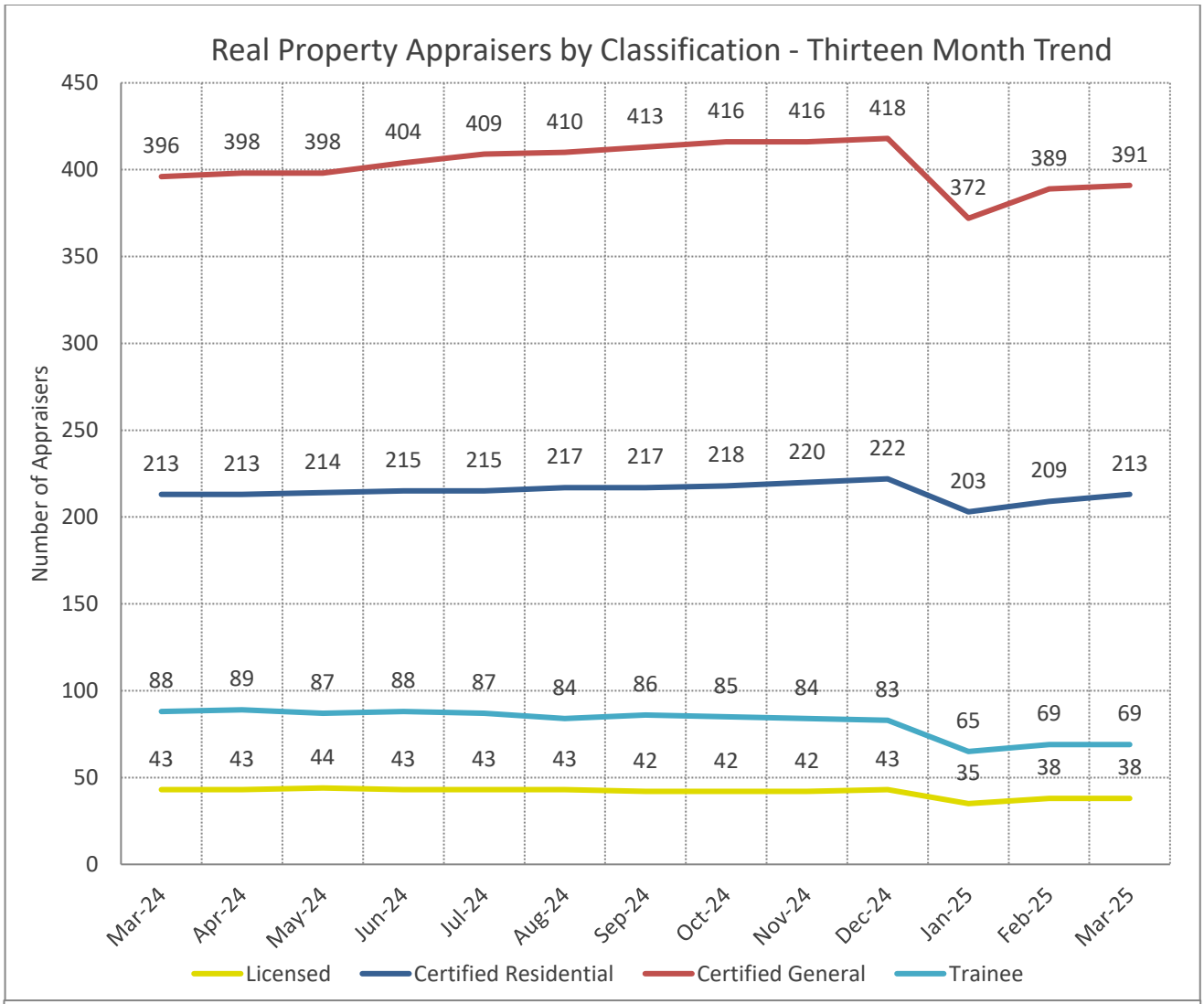


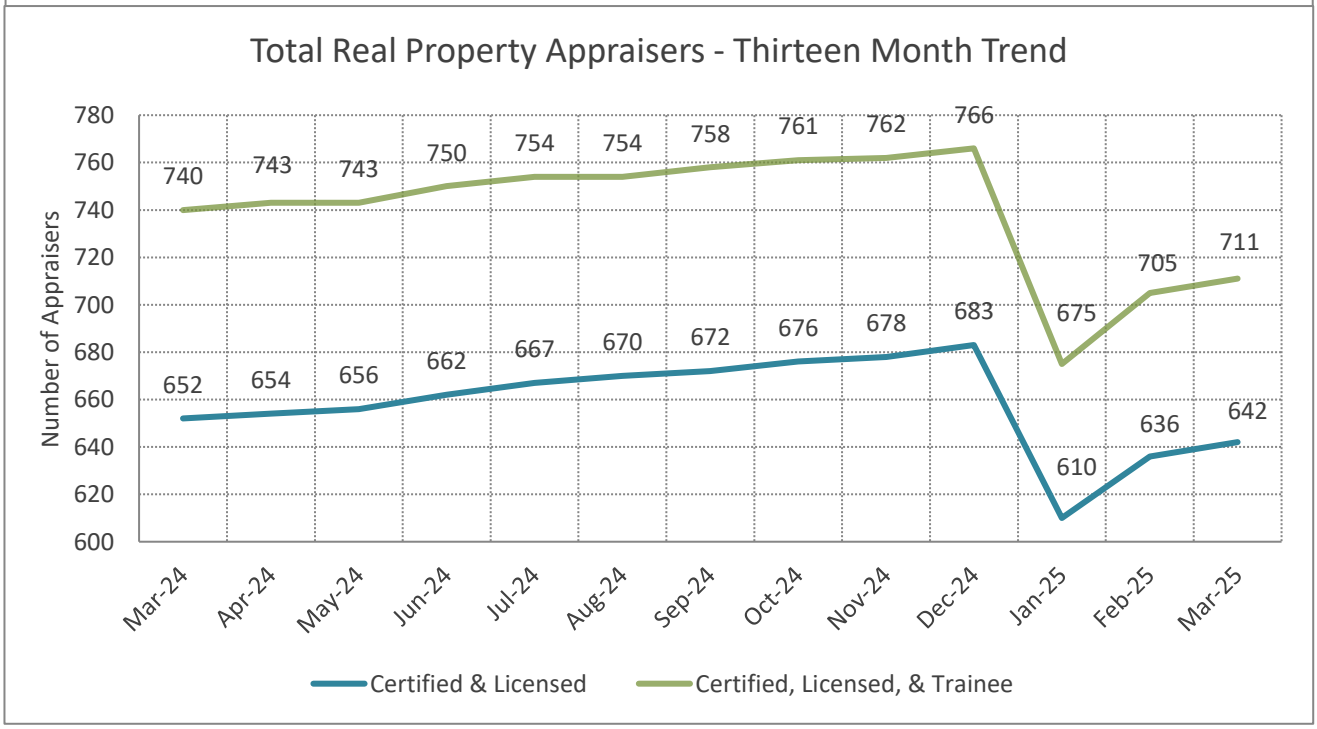



Total Real Property Appraisers (not including Trainee)
- Five Year Trend
Number of Appraisers
800
750
700
650
600
550
500
450
400
350
300
250
200
150
100
638
649
627
652
642
420
417
393
402
384
218
232
234
250
258
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Credentialed through Education, Experience, and Examination
Credentialed through Reciprocity
Credentialed Real Property Appraisers (E,E,&E and Reciprocity)

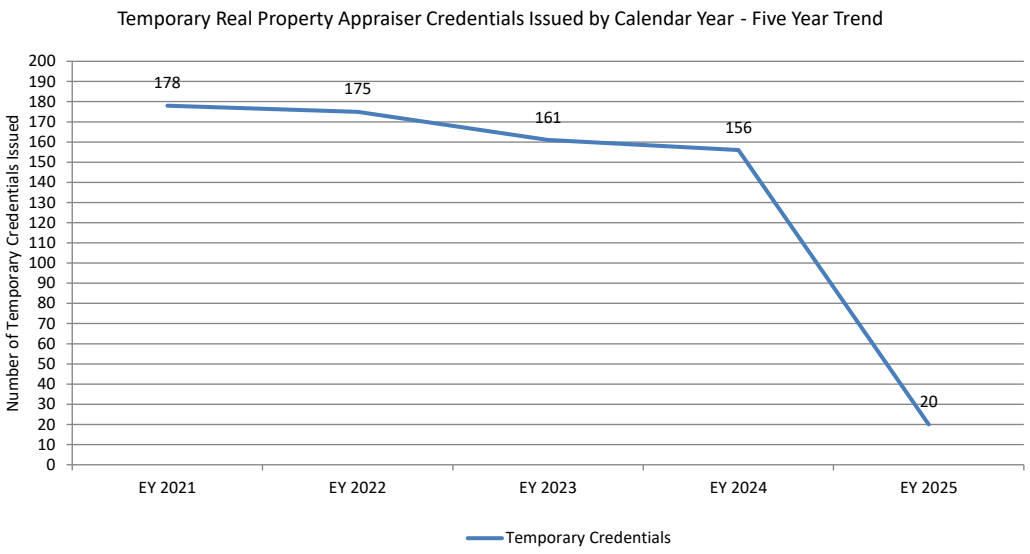

Total Real Property Appraisers by Classification -
Five Year Trend
Number of Appraisers
450
375
300
225
150
75
0
375
387
376
396
391
210
216
208
213
213
85
87
92
88
69
53
46
43
43
38
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Licensed
Certified Residential
Certified General
Trainee

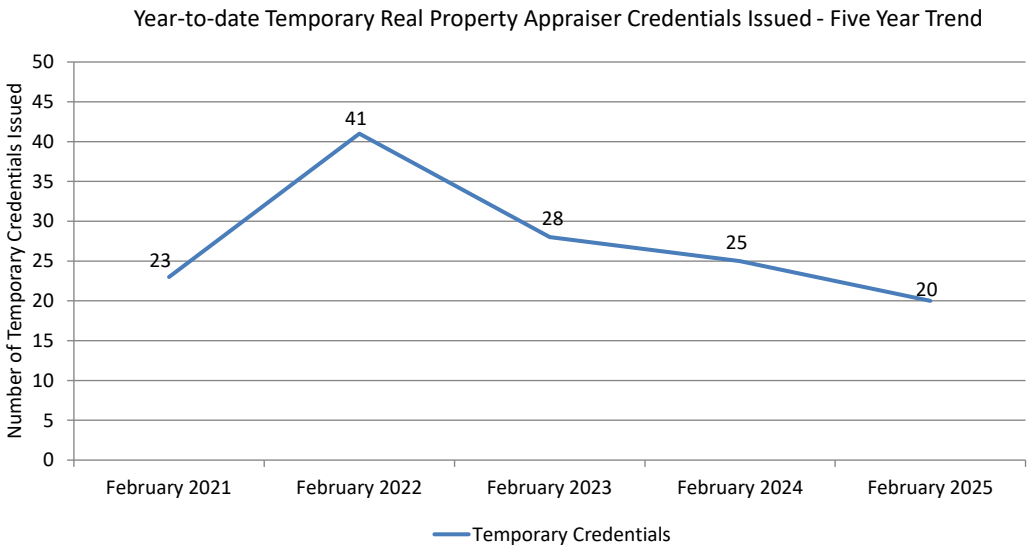

Total Real Property Appraisers - Five Year Trend
Number of Appraisers
750
730
710
690
670
650
630
610
590
570
550
723
736
719
740
711
638
649
627
652
642
Mar-21
Mar-22
Mar-23
Mar-24
Mar-25
Certified & Licensed Appraisers
Certified, Licensed, & Trainee Appraisers

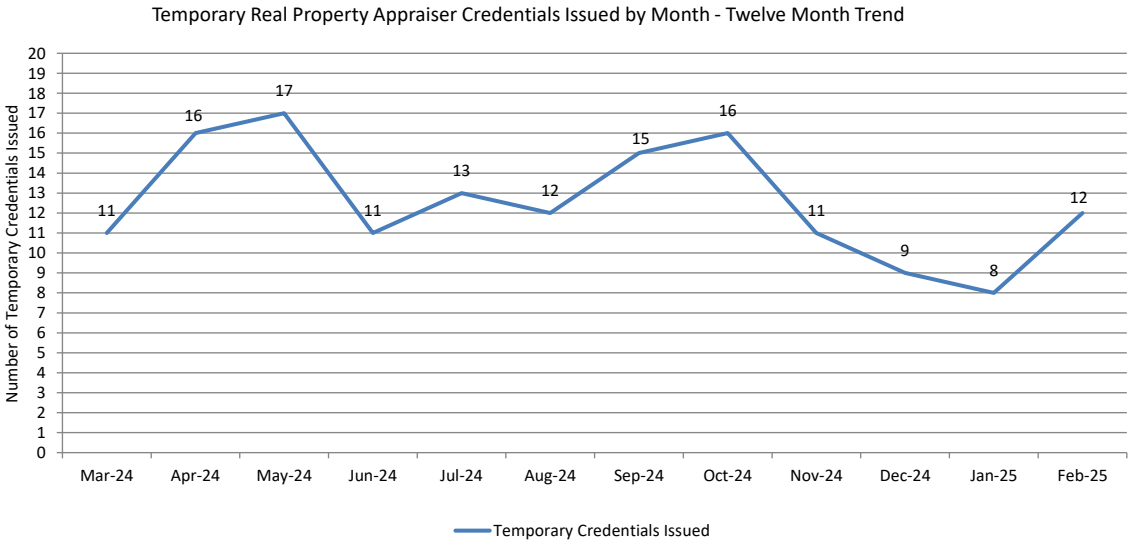

Real Property Appraisers by Classification - Thirteen Month Trend
Number of Appraisers
450
400
350
300
250
200
150
100
50
0
396 398 398 404 409 410 413 416 416 418 372 389 391
213 213 214 215 215 217 217 218 220 222 203 209 213
88 89 87 88 87 84 86 85 84 83 65 69 69
43 43 44 43 43 43 42 42 42 43 35 38 38
Mar-24 Apr-24 May-24 Jun-24 Jul-24 Aug-24 Sep-24 Oct-24 Nov-24 Dec-24 Jan-25 Feb-25 Mar-25
Licensed
Certified Residential
Certified General
Trainee


Total Real Property Appraisers - Thirteen Month Trend
Number of Appraisers
780
760
740
720
700
680
660
640
620
600
740 743 743 750 754 754 758 761 762 766 675 705 711
652 654 656 662 667 670 672 676 678 683 610 636 642
Mar-24 Apr-24 May-24 Jun-24 Jul-24 Aug-24 Sep-24 Oct-24 Nov-24 Dec-24 Jan-25 Feb-25 Mar-25
Certified & Licensed
Certified, Licensed, & Trainee

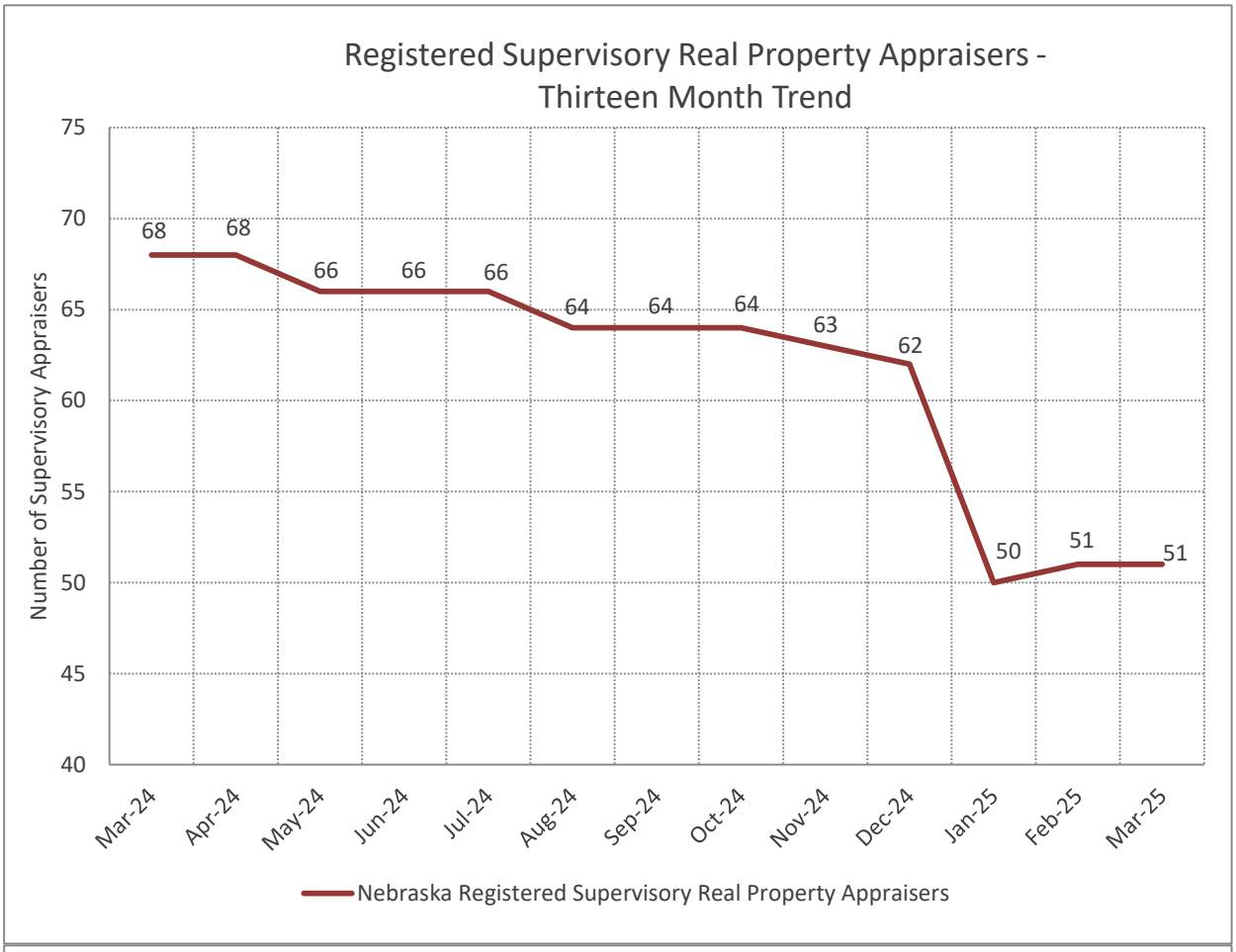
Temporary Real Property Appraiser Report

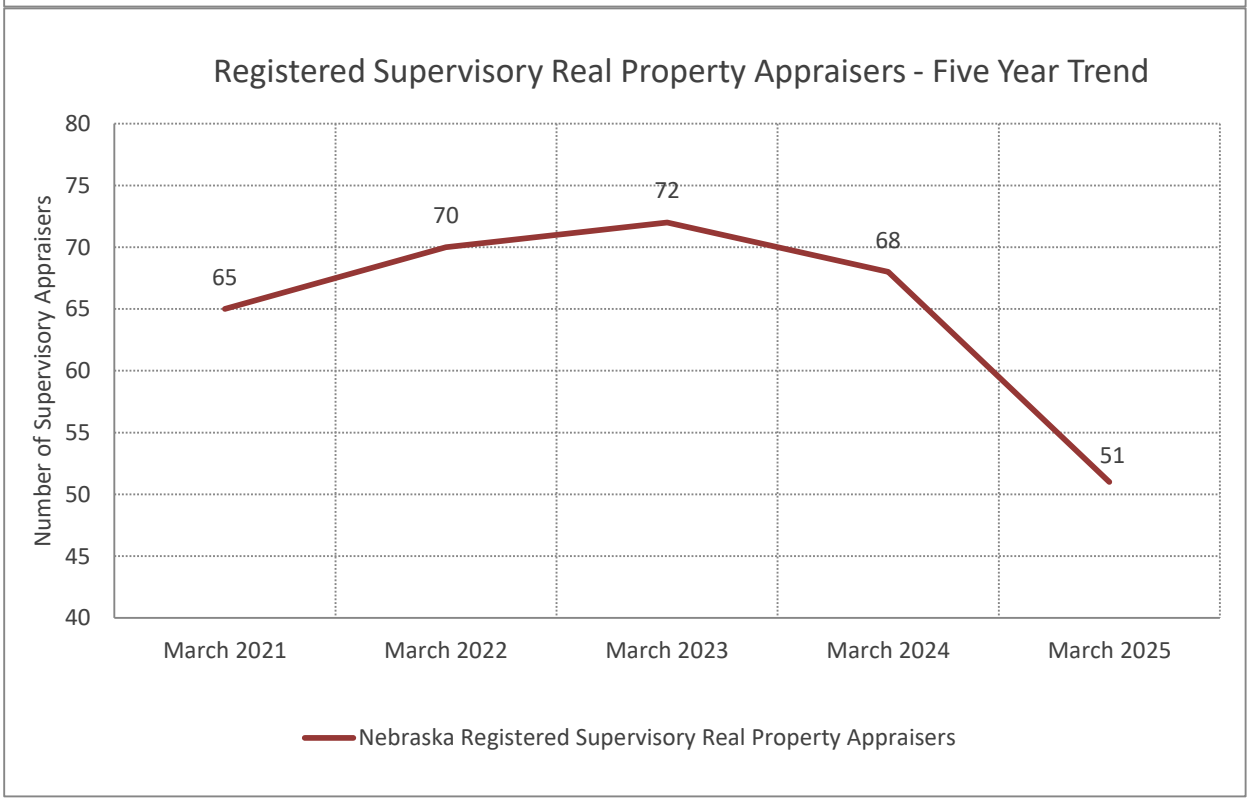




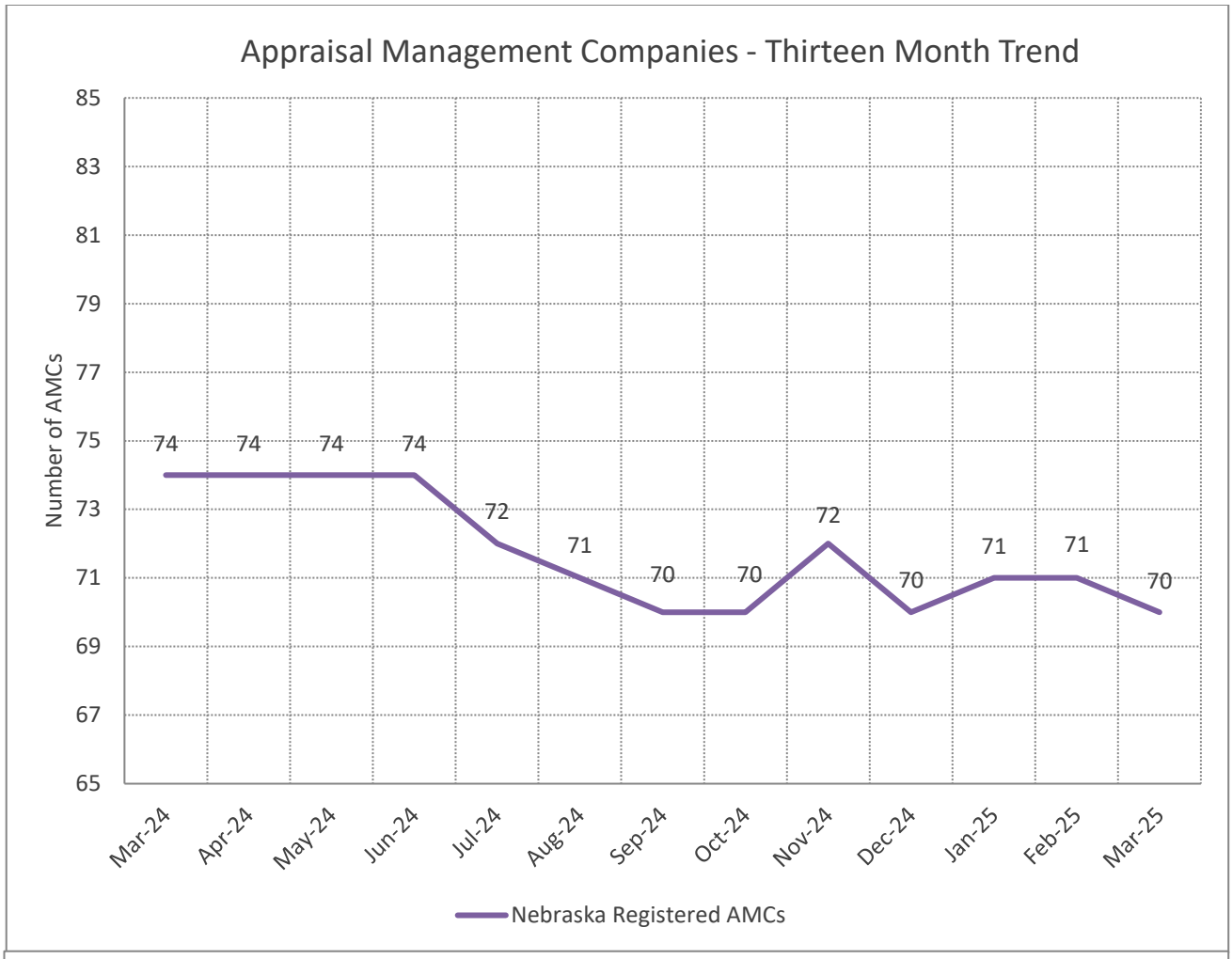


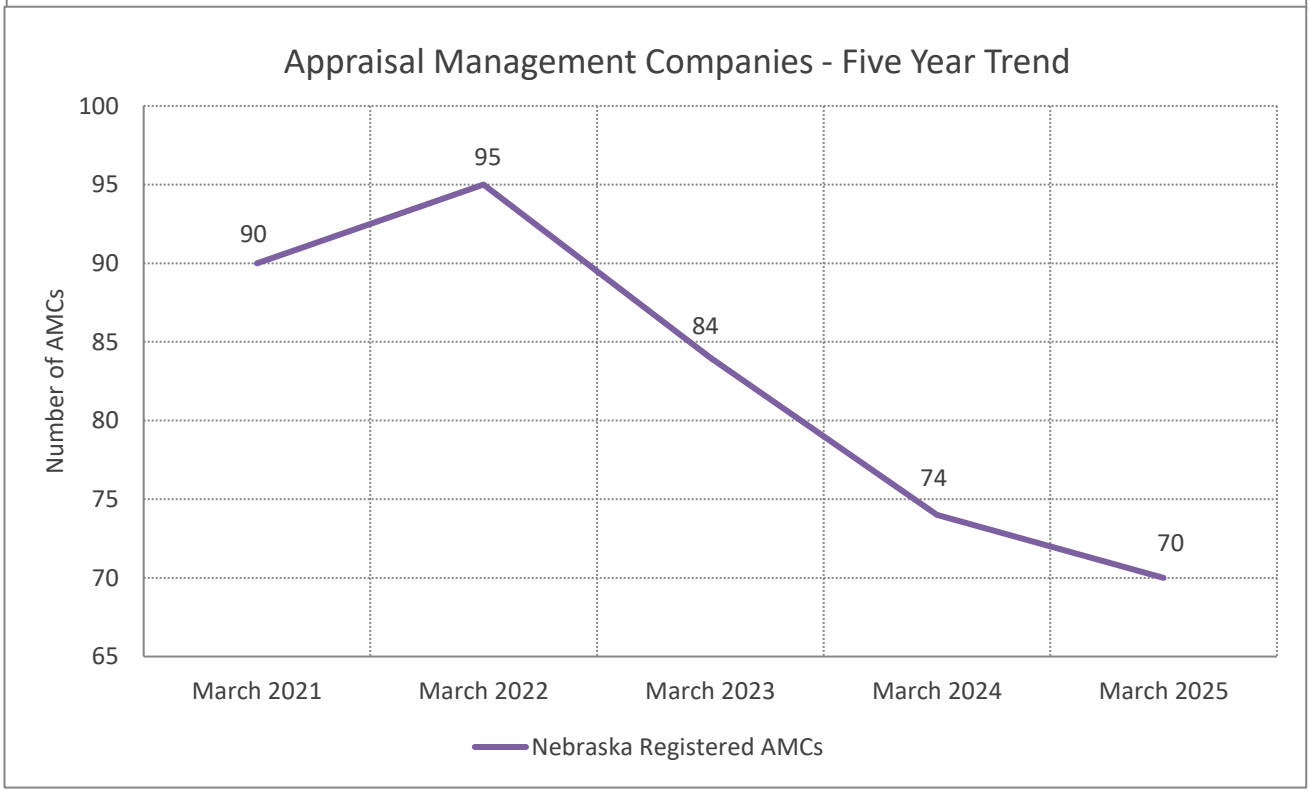
Supervisory Real Property Appraiser Report





Appraisal Management Company Report





NEBRASKA REAL PROPERTY APPRAISER BOARD

DIRECTOR APPROVAL OF REAL PROPERTY APPRAISER APPLICANTS

February 13, 2025 – March 11, 2025

New Trainee Real Property Appraisers		
T25003	Freking, Camden	Approved March 5, 2025, with advisory, no supervisor
New Certified Residential Real Property Appraisers through Reciprocity		
CR25003R	Korver, Ann	Approved February 25, 2025
New Certified Residential Real Property Appraisers through Reciprocity		
CR25004R	*Remer, Daniel*	*Approved March 10, 2025*
New Certified General Real Property Appraisers through Reciprocity		
CG25002R	Green, John D	Approved February 19, 2025
CG25003R	Fitterer, Tyler S	Approved February 19, 2025
CG25004R	Lekberg, Erik	Approved February 26, 2025
CG25005R	Irland, Andrew	Approved March 7, 2025

NEBRASKA REAL PROPERTY APPRAISER BOARD

DIRECTOR APPROVAL OF EDUCATION ACTIVITY AND INSTRUCTOR(S) APPLICANTS

February 12, 2025 – March 11, 2025

Provider	Activity Number	Hours	Title	Instructor(s)	Approval Date
New Continuing Education Activities and Instructors					
ASFMRA	2253401.01	8.00	Timber Property Valuation	Douglas Hodge, Mark Lewis	02/12/2025
McKissock, LLC	224240R.03	4.00	Expert Witness Testimony Basics for Appraisers	Dan Bradley	02/19/2025
McKissock, LLC	224240T.03	5.00	The Appraisal Landscape of Rural Residential Properties	Jo Traut	02/19/2025
McKissock, LLC	224240Q.03	7.00	Residential Appraisal Review and USPAP Compliance	Dan Bradley	02/25/2025
Appraiser eLearning	2252403.33	4.00	The Appraiser's Guide to the New URAR	Bryan Reynolds, Thomas Humphreys, Joel Baker	02/26/2025
McKissock, LLC	2252407.03	3.00	Small Spaces, Big Impact-Appraising ADUs	Jo Traut	03/04/2025

2024-25 Nebraska Real Property Appraiser Board Goals and Objectives
June 13, 2024 Strategic Planning Meeting

	SHORT TERM GOALS / OBJECTIVES	EXPECTED COMPLETION DATE	STATUS/GOAL MET	LONG TERM GOALS / OBJECTIVES	EXPECTED COMPLETION DATE	NOTES
LAWS, RULES, AND GUIDANCE DOCUMENTS	Work with the Banking, Commerce and Insurance Legislative Committee's Legal Counsel to draft a bill for introduction to add language to the Real Property Appraiser Act, and the Appraisal Management Company Registration Act, allowing the use of a conditional dismissal in lieu of disciplinary action.	12/31/2024	Completed January 8, 2025.	Address changes to USPAP, Real Property Appraiser Qualifications Criteria, ASC Policy Statements, AQB CAP Program Guidelines, and Title XI as required.	Ongoing.	
	Adopt Title 298 changes to harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act and Appraisal Management Company Registration Act in 2024, address the Board's PAVE Dashboard regulations review, add fee schedule, and incorporate changes made to the Real Property Appraiser Qualification Criteria Effective January 1, 2026 and CAP Guidelines effective September 17, 2023.	6/30/2025	Title 298 changes adopted by the Board on February 20, 2025. Submitted to Governor, AG, and Executive Board for approval.	Harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act and Appraisal Management Company Registration Act as needed.	Ongoing.	
				Continue to monitor the effectiveness of regulations to reduce unnecessary regulatory burden, remove barriers to entry into the real property appraiser profession, maintain an effective education program, and provide for better clarification and administration.	Ongoing.	
				Continue to adopt Guidance Documents for public advisement concerning interpretation of statutes and rules, and retire Guidance Documents that are no longer relevant.	Ongoing.	
				Continue to adopt internal procedures as needed to assist with the Board's administration of its programs, and retire internal procedures that are no longer relevant.	Ongoing.	
COMPLIANCE	Obtain second special assistant attorney general for compliance matters.	1/1/2025	Completed December 19, 2024.	None.		
CREDENTIALING AND REGISTRATION	None.			Explore opportunities to increase the number of Nebraska resident real property appraisers.	Ongoing.	
				Monitor real property appraiser credential renewal dates.	Ongoing.	
EDUCATION	None.			Encourage trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to trainee real property appraisers.	Ongoing.	
				Request that supervisory real property appraisers with trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser encourage their trainee real property appraisers to complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to supervisory real property appraisers.	Ongoing.	
PERSONNEL	None.			Continue updating the policies and procedures documents as needed to ensure compliance with state policy changes, NAPE/ASFCME contract changes and to address general work environment needs and/or changes.	Ongoing.	
PUBLIC INFORMATION	None.			Encourage development of Memos from the Board and Facebook posts that contain facts of interest to the appraiser community.	Ongoing.	
				Continue utilizing the NRPAB website, NRPAB Facebook page, The Nebraska Appraiser, and Memos from the Board to disseminate relevant and important information to the appraisal business community and the general public in a timely manner. This includes information related to state and federal regulations, credentialing and registration requirements, renewal information, education information, Board policies and procedures, documents posted to the NRPAB website, meeting information, and other information that affects the industry.	Ongoing.	
				Continue utilization of Memos from the Board to disseminate important information in a timely manner that should not be held for the next release of The Nebraska Appraiser.	Ongoing.	
				Continue releasing new issues of The Nebraska Appraiser on a quarterly basis to disseminate important information to the appraisal business community and the general public in an effective and efficient manner.	Ongoing.	
				Continue utilization of the NRPAB Facebook page to disseminate important information in a timely manner that that appraisal business community and general public would otherwise not be aware of, such as documents posted to the NRPAB website, meeting information, and NRPAB policy and business information.	Ongoing.	
				Continue to monitor the effectiveness of current NRPAB website, and repair bugs and make improvements and add enhancements needed to address functionality or use.	Ongoing.	
				Explore the development and implementation of an updated NRPAB logo.	None.	
				Populate the Disciplinary History Search with all real property appraiser and AMC disciplinary action history for active credential and registration holders.	None.	
ADMINISTRATION	Explore credit card payment option for online applications.	6/30/2025	In progress.	Continue to monitor the effectiveness of current processes and procedures, and update processes and procedures as needed to maintain effectiveness and efficiency of the administration of the Board's programs.	Ongoing.	
	Explore use of Federal grant money for development of online temporary real property appraiser credential application and NRPAB Database interface.	6/30/2025	Completed February 25, 2025	Continue to monitor the effectiveness of current NRPAB database, repair bugs, and make improvements and add enhancements needed to address program or use changes.	Ongoing.	
				Explore online real property appraiser initial applications (Reciprocity and E,E,&E), AMC initial applications, education activity applications, and other services that require payment of a fee.	None.	
FINANCIALS	Complete 2025-27 Biennial Budget Request addressing agency issues discussed at strategic planning.	10/1/2024	Completed August 16, 2024.	None.		

2024-25 NRPAB SWOT Analysis			
STRENGTHS: -	**WEAKNESSES:**	**OPPORTUNITIES:**	**THREATS:**
* Customer service	* Industry's inability to grow	* Growth in real property appraiser field	* Agency turnover
* Organization	* Efficiency loss due to database not meeting potential	* Continued evaluation of Board and Agency operations	* Federal agency oversight
* Board member knowledge	* Regulatory and statutory barriers	* Embrace of available technology	* Economic climate
* Staff knowledge	* Difficulty obtaining new board members	* Agency staff size and cross-training of Agency duties	* Aging appraiser population
* Adaptability		* Board member with residential appraisal expertise	* Inadequate supervisory appraiser knowledge
* Professional diversity of Board		* Authority for non-disciplinary conditional dismissals	* Deemphasis on appraisals at the Federal level
* Modernization of accessability		* Utilization of ASC grant funding for technology projects	* Commodification of appraisal reports
		* Education of users of appraisal reports	* Business consolidation
			* Government consolidation

Agency 053 REAL PROPERTY APPRAISER BD
Division 000 Real Property App Bd
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 66.58

ACCOUNT CODE	DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	209,719.34	16,582.66	124,372.64	59.30		85,346.70
511300	OVERTIME PAYMENTS			3,825.30			3,825.30-
511600	PER DIEM PAYMENTS	8,100.00	500.00	3,700.00	45.68		4,400.00
511700	EMPLOYEE BONUSES	2,000.00		1,500.00	75.00		500.00
511800	COMPENSATORY TIME PAID		72.68	72.68			72.68-
512100	VACATION LEAVE EXPENSE	17,796.97		11,368.45	63.88		6,428.52
512200	SICK LEAVE EXPENSE	2,591.66		7,048.01	271.95		4,456.35-
512300	HOLIDAY LEAVE EXPENSE	11,608.66	876.60	9,540.38	82.18		2,068.28
Personal Services Subtotal		251,816.63	18,031.94	161,427.46	64.11	0.00	90,389.17
515100	RETIREMENT PLANS EXPENSE	18,277.76	1,312.78	11,698.35	64.00		6,579.41
515200	FICA EXPENSE	19,188.36	1,245.79	11,213.95	58.44		7,974.41
515500	HEALTH INSURANCE EXPENSE	59,730.00	4,410.80	37,553.28	62.87		22,176.72
516500	WORKERS COMP PREMIUMS	1,546.00		1,546.00	100.00		
Major Account 510000 Total		350,558.75	25,001.31	223,439.04	63.74	0.00	127,119.71
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	2,588.65	175.71	1,838.51	71.02		750.14
521400	CIO CHARGES	33,122.81	2,243.82	17,847.56	53.88		15,275.25
521500	PUBLICATION & PRINT EXP	3,451.20	673.73	1,783.85	51.69	18.50	1,648.85
521900	AWARDS EXPENSE	50.00	8.12	36.12	72.24		13.88
522100	DUES & SUBSCRIPTION EXP	600.00		600.00	100.00		
522200	CONFERENCE REGISTRATION			650.00			650.00-
524600	RENT EXPENSE-BUILDINGS	12,801.70	1,062.36	8,510.43	66.48		4,291.27
524900	RENT EXP-DEPR SURCHARGE	4,187.00	348.91	2,791.28	66.67		1,395.72
527100	REP & MAINT-OFFICE EQUIP	136.00		136.00	100.00		
531100	OFFICE SUPPLIES EXPENSE	2,077.59		335.22	16.14		1,742.37
532100	NON-CAPITALIZED EQUIP PU	1,830.00		1,830.00	100.00		
541100	ACCTG & AUDITING SERVICES	1,128.00		1,128.00	100.00		
541200	PURCHASING ASSESSMENT	39.00		39.00	100.00		
541500	LEGAL SERVICES EXPENSE	20,000.00		1,260.00	6.30		18,740.00
541700	LEGAL RELATED EXPENSE	3,000.00	15.00	30.00	1.00		2,970.00
542100	SOS TEMP SERV - PERSONNEL	6,200.00		4,867.85	78.51		1,332.15

Agency 053 REAL PROPERTY APPRAISER BD
Division 000 Real Property App Bd
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 66.58

	ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
547100	EDUCATIONAL SERVICES	68.00		51.00	75.00		17.00
554900	OTHER CONTRACTUAL SERVICES	27,090.50	944.54	9,673.54	35.71		17,416.96
556100	INSURANCE EXPENSE	53.00		18.18	34.30		34.82
559100	OTHER OPERATING EXP	32,128.56	7.00	127.00	.40		32,001.56
Major Account 520000 Total		150,552.01	5,479.19	53,553.54	35.57	18.50	96,979.97
570000 TRAVEL EXPENSES							
571100	LODGING	3,621.00		2,886.88	79.73		734.12
571800	MEALS - TRAVEL STATUS	2,045.88		1,249.79	61.09		796.09
573100	STATE-OWNED TRANSPORT	200.00					200.00
574500	PERSONAL VEHICLE MILEAGE	9,209.82		5,528.17	60.02		3,681.65
575100	MISC TRAVEL EXPENSE	437.50		189.50	43.31		248.00
Major Account 570000 Total		15,514.20	0.00	9,854.34	63.52	0.00	5,659.86
BUDGETED EXPENDITURES TOTAL		516,624.96	30,480.50	286,846.92	55.52	18.50	229,759.54
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	516,624.96	30,480.50	286,846.92	55.52	18.50	229,759.54
BUDGETED EXPENDITURES TOTAL		516,624.96	30,480.50	286,846.92	55.52	18.50	229,759.54
BUDGETED FUND TYPES - REVENUES							
470000 REVENUE - SALES AND CHARGES							
471100	SALE OF SERVICES	450.00-	50.00-	325.00-	72.22		125.00-
471120	QUALIFYING ED COURSE FEES	1,600.00-		550.00-	34.38		1,050.00-
471121	CONTINUING ED NEW FEES	2,500.00-	25.00-	950.00-	38.00		1,550.00-
471122	CONTINUING ED RENEWAL FEES	150.00-		50.00-	33.33		100.00-
475150	CERTIFIED GENERAL NEW FEES	9,300.00-	900.00-	4,800.00-	51.61		4,500.00-
475151	LICENSED NEW FEES	300.00-		300.00-	100.00		
475152	FINGERPRINT FEES	2,760.25-	226.25-	1,810.00-	65.57		950.25-
475153	CERTIFIED RESIDENTIAL NEW	3,000.00-		1,800.00-	60.00		1,200.00-
475154	CERTIFIED GENERAL RENEWAL	116,050.00-	1,375.00-	122,925.00-	105.92		6,875.00
475155	LICENSED RENEWAL	12,100.00-		12,100.00-	100.00		
475156	FINGERPRINT AUDIT PROGRAM FEES			20.00-			20.00
475157	CERTIFIED RESIDENTIAL RENEWAL	62,700.00-		60,775.00-	96.93		1,925.00-

Agency 053 REAL PROPERTY APPRAISER BD
Division 000 Real Property App Bd
Program 079 APPRAISER LICENSING

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	ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
475161	TEMPORARY CERTIFIED GENERAL	8,250.00-	600.00-	4,850.00-	58.79		3,400.00-
475163	AMC REGISTERED NEW FEES	4,000.00-	2,000.00-	8,000.00-	200.00		4,000.00
475164	AMC APPLICATION FEES	700.00-	350.00-	1,750.00-	250.00		1,050.00
475165	AMC REGISTERED RENEWAL	99,000.00-	3,000.00-	69,000.00-	69.70		30,000.00-
475166	FED REG AMC RPT FORM PROC FEES	700.00-		350.00-	50.00		350.00-
475167	CERTIFIED RESIDENTIAL INACTIVE	300.00-					300.00-
475168	CERTIFIED GENERAL INACTIVE	300.00-					300.00-
475234	APPLICATION FEES	25,650.00-	1,950.00-	15,700.00-	61.21		9,950.00-
476101	LATE PROCESSING FEES	4,175.00-	225.00-	3,050.00-	73.05		1,125.00-
Major Account 470000 Total		353,985.25-	10,701.25-	309,105.00-	87.32	0.00	44,880.25-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	21,000.00-	1,989.56-	16,331.59-	77.77		4,668.41-
484500	REIMB NON-GOVT SOURCES	1,000.00-	2.00-	1,857.62-	185.76		857.62
Major Account 480000 Total		22,000.00-	1,991.56-	18,189.21-	82.68	0.00	3,810.79-
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
491300	SALE - SURP PROP/FIXED ASSET			92.00-			92.00
Major Account 490000 Total		0.00	0.00	92.00-	0.00	0.00	92.00
BUDGETED REVENUE TOTAL		375,985.25-	12,692.81-	327,386.21-	87.07	0.00	48,599.04-

SUMMARY BY FUND TYPE - REVENUE

2	CASH FUNDS	375,985.25-	12,692.81-	327,386.21-	87.07		48,599.04-
BUDGETED REVENUE TOTAL		375,985.25-	12,692.81-	327,386.21-	87.07	0.00	48,599.04-

Agency 053 REAL PROPERTY APPRAISER BD
Division
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Percent of Time Elapsed = 66.58

ACCOUNT CODE	DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000	**PERSONAL SERVICES**						
511100	PERMANENT SALARIES-WAGES	136,317.62	10,778.65	80,842.57	59.30		55,475.05
511300	OVERTIME PAYMENTS			2,486.14			2,486.14-
511600	PER DIEM PAYMENTS	5,265.00	325.00	2,405.00	45.68		2,860.00
511700	EMPLOYEE BONUSES	1,300.00		975.00	75.00		325.00
511800	COMPENSATORY TIME PAID		47.29	47.29			47.29-
512100	VACATION LEAVE EXPENSE	11,568.03		7,388.68	63.87		4,179.35
512200	SICK LEAVE EXPENSE	1,684.53		4,581.05	271.95		2,896.52-
512300	HOLIDAY LEAVE EXPENSE	7,545.63	569.79	6,201.25	82.18		1,344.38
Personal Services Subtotal		163,680.81	11,720.73	104,926.98	64.10	0.00	58,753.83
515100	RETIREMENT PLANS EXPENSE	11,880.56	853.31	7,603.88	64.00		4,276.68
515200	FICA EXPENSE	12,472.45	809.76	7,288.95	58.44		5,183.50
515500	HEALTH INSURANCE EXPENSE	38,824.50	2,866.99	24,409.37	62.87		14,415.13
516500	WORKERS COMP PREMIUMS	1,004.90		1,004.90	100.00		
Major Account 510000 Total		227,863.22	16,250.79	145,234.08	63.74	0.00	82,629.14
520000	**OPERATING EXPENSES**						
521100	POSTAGE EXPENSE	1,621.57	98.75	1,540.81	95.02		80.76
521400	CIO CHARGES	21,529.83	1,468.76	11,529.02	53.55		10,000.81
521500	PUBLICATION & PRINT EXP	2,243.28	645.24	1,366.82	60.93	18.50	857.96
521900	AWARDS EXPENSE	32.50	5.28	23.48	72.25		9.02
522100	DUES & SUBSCRIPTION EXP	390.00		390.00	100.00		
522200	CONFERENCE REGISTRATION			422.50			422.50-
524600	RENT EXPENSE-BUILDINGS	8,321.11	690.53	5,893.81	70.83	362.01-	2,789.31
524900	RENT EXP-DEPR SURCHARGE	2,721.55	226.79	1,936.44	71.15	122.12-	907.23
527100	REP & MAINT-OFFICE EQUIP	88.40		88.40	100.00		
531100	OFFICE SUPPLIES EXPENSE	1,350.43		253.46	18.77		1,096.97
532100	NON-CAPITALIZED EQUIP PU	1,189.50		1,189.50	100.00		
541100	ACCTG & AUDITING SERVICES	733.20		733.20	100.00		
541200	PURCHASING ASSESSMENT	25.35		25.35	100.00		
541500	LEGAL SERVICES EXPENSE	18,000.00		1,260.00	7.00		16,740.00
541700	LEGAL RELATED EXPENSE	2,700.00	15.00	30.00	1.11		2,670.00
542100	SOS TEMP SERV - PERSONNEL	4,030.00		3,164.10	78.51		865.90

Agency 053 REAL PROPERTY APPRAISER BD
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Percent of Time Elapsed = 66.58

	ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
547100	EDUCATIONAL SERVICES	44.20		33.15	75.00		11.05
554900	OTHER CONTRACTUAL SERVICES	26,395.25	898.64	9,356.14	35.45		17,039.11
556100	INSURANCE EXPENSE	34.45		11.82	34.31		22.63
559100	OTHER OPERATING EXP	20,883.56	4.55	84.55	.40		20,799.01
Major Account 520000 Total		112,334.18	4,053.54	39,332.55	35.01	465.63-	73,467.26
570000 TRAVEL EXPENSES							
571100	LODGING	2,353.65		1,876.47	79.73		477.18
571800	MEALS - TRAVEL STATUS	1,329.81		812.32	61.09		517.49
573100	STATE-OWNED TRANSPORT	130.00					130.00
574500	PERSONAL VEHICLE MILEAGE	5,986.39		3,593.34	60.03		2,393.05
575100	MISC TRAVEL EXPENSE	284.37		123.17	43.31		161.20
Major Account 570000 Total		10,084.22	0.00	6,405.30	63.52	0.00	3,678.92
BUDGETED EXPENDITURES TOTAL		350,281.62	20,304.33	190,971.93	54.52	465.63-	159,775.32
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	350,281.62	20,304.33	190,971.93	54.52	465.63-	159,775.32
BUDGETED EXPENDITURES TOTAL		350,281.62	20,304.33	190,971.93	54.52	465.63-	159,775.32
BUDGETED FUND TYPES - REVENUES							
470000 REVENUE - SALES AND CHARGES							
471100	SALE OF SERVICES	450.00-	50.00-	325.00-	72.22		125.00-
471120	QUALIFYING ED COURSE FEES	1,600.00-		550.00-	34.38		1,050.00-
471121	CONTINUING ED NEW FEES	2,500.00-	25.00-	950.00-	38.00		1,550.00-
471122	CONTINUING ED RENEWAL FEES	150.00-		50.00-	33.33		100.00-
475150	CERTIFIED GENERAL NEW FEES	9,300.00-	900.00-	4,800.00-	51.61		4,500.00-
475151	LICENSED NEW FEES	300.00-		300.00-	100.00		
475152	FINGERPRINT FEES	2,760.25-	226.25-	1,810.00-	65.57		950.25-
475153	CERTIFIED RESIDENTIAL NEW	3,000.00-		1,800.00-	60.00		1,200.00-
475154	CERTIFIED GENERAL RENEWAL	116,050.00-	1,375.00-	122,925.00-	105.92		6,875.00
475155	LICENSED RENEWAL	12,100.00-		12,100.00-	100.00		
475156	FINGERPRINT AUDIT PROGRAM FEES			20.00-			20.00
475157	CERTIFIED RESIDENTIAL RENEWAL	62,700.00-		60,775.00-	96.93		1,925.00-

Agency 053 REAL PROPERTY APPRAISER BD
Division
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	ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
475161	TEMPORARY CERTIFIED GENERAL	8,250.00-	600.00-	4,850.00-	58.79		3,400.00-
475167	CERTIFIED RESIDENTIAL INACTIVE	300.00-					300.00-
475168	CERTIFIED GENERAL INACTIVE	300.00-					300.00-
475234	APPLICATION FEES	25,650.00-	1,950.00-	15,700.00-	61.21		9,950.00-
476101	LATE PROCESSING FEES	3,900.00-	175.00-	2,875.00-	73.72		1,025.00-
Major Account 470000 Total		249,310.25-	5,301.25-	229,830.00-	92.19	0.00	19,480.25-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	12,000.00-	1,196.93-	9,246.99-	77.06		2,753.01-
484500	REIMB NON-GOVT SOURCES	500.00-	1.30-	1,813.20-	362.64		1,313.20
Major Account 480000 Total		12,500.00-	1,198.23-	11,060.19-	88.48	0.00	1,439.81-
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
491300	SALE - SURP PROP/FIXED ASSET			59.80-			59.80
Major Account 490000 Total		0.00	0.00	59.80-	0.00	0.00	59.80
BUDGETED REVENUE TOTAL		261,810.25-	6,499.48-	240,949.99-	92.03	0.00	20,860.26-

SUMMARY BY FUND TYPE - REVENUE

2	CASH FUNDS	261,810.25-	6,499.48-	240,949.99-	92.03		20,860.26-
BUDGETED REVENUE TOTAL		261,810.25-	6,499.48-	240,949.99-	92.03	0.00	20,860.26-

Agency 053 REAL PROPERTY APPRAISER BD
Division
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ACCOUNT CODE	DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000	**PERSONAL SERVICES**						
511100	PERMANENT SALARIES-WAGES	73,401.72	5,804.01	43,530.07	59.30		29,871.65
511300	OVERTIME PAYMENTS			1,339.16			1,339.16-
511600	PER DIEM PAYMENTS	2,835.00	175.00	1,295.00	45.68		1,540.00
511700	EMPLOYEE BONUSES	700.00		525.00	75.00		175.00
511800	COMPENSATORY TIME PAID		25.39	25.39			25.39-
512100	VACATION LEAVE EXPENSE	6,228.94		3,979.77	63.89		2,249.17
512200	SICK LEAVE EXPENSE	907.13		2,466.96	271.95		1,559.83-
512300	HOLIDAY LEAVE EXPENSE	4,063.03	306.81	3,339.13	82.18		723.90
Personal Services Subtotal		88,135.82	6,311.21	56,500.48	64.11	0.00	31,635.34
515100	RETIREMENT PLANS EXPENSE	6,397.20	459.47	4,094.47	64.00		2,302.73
515200	FICA EXPENSE	6,715.91	436.03	3,925.00	58.44		2,790.91
515500	HEALTH INSURANCE EXPENSE	20,905.50	1,543.81	13,143.91	62.87		7,761.59
516500	WORKERS COMP PREMIUMS	541.10		541.10	100.00		
Major Account 510000 Total		122,695.53	8,750.52	78,204.96	63.74	0.00	44,490.57
520000	**OPERATING EXPENSES**						
521100	POSTAGE EXPENSE	967.08	76.96	297.70	30.78		669.38
521400	CIO CHARGES	11,592.98	775.06	6,318.54	54.50		5,274.44
521500	PUBLICATION & PRINT EXP	1,207.92	28.49	417.03	34.52		790.89
521900	AWARDS EXPENSE	17.50	2.84	12.64	72.23		4.86
522100	DUES & SUBSCRIPTION EXP	210.00		210.00	100.00		
522200	CONFERENCE REGISTRATION			227.50			227.50-
524600	RENT EXPENSE-BUILDINGS	4,480.59	371.83	2,616.62	58.40	362.01	1,501.96
524900	RENT EXP-DEPR SURCHARGE	1,465.45	122.12	854.84	58.33	122.12	488.49
527100	REP & MAINT-OFFICE EQUIP	47.60		47.60	100.00		
531100	OFFICE SUPPLIES EXPENSE	727.16		81.76	11.24		645.40
532100	NON-CAPITALIZED EQUIP PU	640.50		640.50	100.00		
541100	ACCTG & AUDITING SERVICES	394.80		394.80	100.00		
541200	PURCHASING ASSESSMENT	13.65		13.65	100.00		
541500	LEGAL SERVICES EXPENSE	2,000.00					2,000.00
541700	LEGAL RELATED EXPENSE	300.00					300.00
542100	SOS TEMP SERV - PERSONNEL	2,170.00		1,703.75	78.51		466.25

Agency 053 REAL PROPERTY APPRAISER BD
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	ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
547100	EDUCATIONAL SERVICES	23.80		17.85	75.00		5.95
554900	OTHER CONTRACTUAL SERVICES	695.25	45.90	317.40	45.65		377.85
556100	INSURANCE EXPENSE	18.55		6.36	34.29		12.19
559100	OTHER OPERATING EXP	11,245.00	2.45	42.45	.38		11,202.55
Major Account 520000 Total		38,217.83	1,425.65	14,220.99	37.21	484.13	23,512.71
570000 TRAVEL EXPENSES							
571100	LODGING	1,267.35		1,010.41	79.73		256.94
571800	MEALS - TRAVEL STATUS	716.07		437.47	61.09		278.60
573100	STATE-OWNED TRANSPORT	70.00					70.00
574500	PERSONAL VEHICLE MILEAGE	3,223.43		1,934.83	60.02		1,288.60
575100	MISC TRAVEL EXPENSE	153.13		66.33	43.32		86.80
Major Account 570000 Total		5,429.98	0.00	3,449.04	63.52	0.00	1,980.94
BUDGETED EXPENDITURES TOTAL		166,343.34	10,176.17	95,874.99	57.64	484.13	69,984.22
SUMMARY BY FUND TYPE - EXPENDITURES							
2	CASH FUNDS	166,343.34	10,176.17	95,874.99	57.64	484.13	69,984.22
BUDGETED EXPENDITURES TOTAL		166,343.34	10,176.17	95,874.99	57.64	484.13	69,984.22
BUDGETED FUND TYPES - REVENUES							
470000 REVENUE - SALES AND CHARGES							
475163	AMC REGISTERED NEW FEES	4,000.00-	2,000.00-	8,000.00-	200.00		4,000.00
475164	AMC APPLICATION FEES	700.00-	350.00-	1,750.00-	250.00		1,050.00
475165	AMC REGISTERED RENEWAL	99,000.00-	3,000.00-	69,000.00-	69.70		30,000.00-
475166	FED REG AMC RPT FORM PROC FEES	700.00-		350.00-	50.00		350.00-
476101	LATE PROCESSING FEES	275.00-	50.00-	175.00-	63.64		100.00-
Major Account 470000 Total		104,675.00-	5,400.00-	79,275.00-	75.73	0.00	25,400.00-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	9,000.00-	792.63-	7,084.60-	78.72		1,915.40-
484500	REIMB NON-GOVT SOURCES	500.00-	.70-	44.42-	8.88		455.58-

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 66.58

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
Major Account 480000 Total	9,500.00-	793.33-	7,129.02-	75.04	0.00	2,370.98-
490000 REVENUE - OTHER FINANCIAL SOURCES/U						
491300 SALE - SURP PROP/FIXED ASSET			32.20-			32.20
Major Account 490000 Total	0.00	0.00	32.20-	0.00	0.00	32.20
BUDGETED REVENUE TOTAL	114,175.00-	6,193.33-	86,436.22-	75.71	0.00	27,738.78-
SUMMARY BY FUND TYPE - REVENUE						
2 CASH FUNDS	114,175.00-	6,193.33-	86,436.22-	75.71		27,738.78-
BUDGETED REVENUE TOTAL	114,175.00-	6,193.33-	86,436.22-	75.71	0.00	27,738.78-

Agency 053 REAL PROPERTY APPRAISER BD
Division 000 AGENCY DEFINED DIVISION
Grant

All Objects
As of 02/28/25

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25310	079	000	53105018.471100.		604348	02/11/25	RC	RB	NRPAB DEPOSIT 250210	7751327		25.00-
25310	079	000	53105018.471100.		604624	02/13/25	RC	RB	NRPAB DEPOSIT 250213	7755026		25.00-
Total for Object			471100 SALE OF SERVICES									50.00-
25310	079	000	53105018.471121.		603565	02/05/25	RC	RB	NRPAB DEPOSIT 250204	7745714		25.00-
Total for Object			471121 CONTINUING ED NEW FEES									25.00-
25310	079	000	53105018.475150.		603565	02/05/25	RC	RB	NRPAB DEPOSIT 250204	7745714		600.00-
25310	079	000	53105018.475150.		603943	02/07/25	RC	RB	NRPAB DEPOSIT 250206	7748480		300.00-
Total for Object			475150 CERTIFIED GENERAL NEW FEES									900.00-
25310	079	000	53105018.475152.		603565	02/05/25	RC	RB	NRPAB DEPOSIT 250204	7745714		45.25-
25310	079	000	53105018.475152.		603943	02/07/25	RC	RB	NRPAB DEPOSIT 250206	7748480		45.25-
25310	079	000	53105018.475152.		604624	02/13/25	RC	RB	NRPAB DEPOSIT 250213	7755026		45.25-
25310	079	000	53105018.475152.		606357	02/25/25	RC	RB	NRPAB DEPOSIT 250224	7764351		45.25-
25310	079	000	53105018.475152.		607057	02/28/25	RC	RB	NRPAB DEPOSIT 250227	7768225		45.25-
Total for Object			475152 FINGERPRINT FEES									226.25-
25310	079	000	53105018.475154.		603327	02/03/25	RC	RB	NRPAB APP REN EFW DEP 250203	7743264		550.00-
25310	079	000	53105018.475154.		603984	02/06/25	RC	RB	NRPAB APP REN EFW DEP 250206	7748424		550.00-
25310	079	000	53105018.475154.		604284	02/10/25	RC	RB	NRPAB APP REN EFW DEP 250210	7751146		275.00-
Total for Object			475154 CERTIFIED GENERAL RENEWAL									1,375.00-
25310	079	000	53105018.475161.		603297	02/04/25	RC	RB	NRPAB DEPOSIT 250203	7744593		50.00-
25310	079	000	53105018.475161.		603565	02/05/25	RC	RB	NRPAB DEPOSIT 250204	7745714		50.00-
25310	079	000	53105018.475161.		603943	02/07/25	RC	RB	NRPAB DEPOSIT 250206	7748480		100.00-
25310	079	000	53105018.475161.		604348	02/11/25	RC	RB	NRPAB DEPOSIT 250210	7751327		100.00-
25310	079	000	53105018.475161.		604624	02/13/25	RC	RB	NRPAB DEPOSIT 250213	7755026		50.00-
25310	079	000	53105018.475161.		606357	02/25/25	RC	RB	NRPAB DEPOSIT 250224	7764351		100.00-
25310	079	000	53105018.475161.		607057	02/28/25	RC	RB	NRPAB DEPOSIT 250227	7768225		150.00-
Total for Object			475161 TEMPORARY CERTIFIED GENERAL									600.00-
25310	079	000	53105018.475234.		603297	02/04/25	RC	RB	NRPAB DEPOSIT 250203	7744593		100.00-
25310	079	000	53105018.475234.		603565	02/05/25	RC	RB	NRPAB DEPOSIT 250204	7745714		250.00-
25310	079	000	53105018.475234.		603943	02/07/25	RC	RB	NRPAB DEPOSIT 250206	7748480		350.00-
25310	079	000	53105018.475234.		604348	02/11/25	RC	RB	NRPAB DEPOSIT 250210	7751327		200.00-
25310	079	000	53105018.475234.		604624	02/13/25	RC	RB	NRPAB DEPOSIT 250213	7755026		250.00-
25310	079	000	53105018.475234.		606357	02/25/25	RC	RB	NRPAB DEPOSIT 250224	7764351		350.00-
25310	079	000	53105018.475234.		607057	02/28/25	RC	RB	NRPAB DEPOSIT 250227	7768225		400.00-

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Object			475234 APPLICATION FEES									1,950.00-
25310	079	000	53105018.476101.		603327	02/03/25	RC	RB	NRPAB APP REN EFW DEP 250203	7743264		50.00-
25310	079	000	53105018.476101.		603984	02/06/25	RC	RB	NRPAB APP REN EFW DEP 250206	7748424		75.00-
25310	079	000	53105018.476101.		604284	02/10/25	RC	RB	NRPAB APP REN EFW DEP 250210	7751146		50.00-
Total for Object			476101 LATE PROCESSING FEES									175.00-
25310	079	000	53105018.481100.		25255260	02/21/25	JE	G	OIP Jan 25 2.97751%	7764684		1,196.93-
Total for Object			481100 INVESTMENT INCOME									1,196.93-
25310	079	000	53105018.484500.		25141153	02/06/25	JE	G	Q4 2024 PCARD REBATE	7749370		2.00-
25310	079	000	53105018.484500.		25149060	02/07/25	JE	G	NRPAB PURCH CARD REBATE	7749500		.70
Total for Object			484500 REIMB NON-GOVT SOURCES									1.30-
25310	079	000	53105018.511100.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		5,128.08
25310	079	000	53105018.511100.		3187496	02/19/25	T2	7	PAYROLL LABOR DISTRIBUTION	7756483		5,650.57
Total for Object			511100 PERMANENT SALARIES-WAGES									10,778.65
25310	079	000	53105018.511600.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		325.00
Total for Object			511600 PER DIEM PAYMENTS									325.00
25310	079	000	53105018.511800.		3187496	02/19/25	T2	7	PAYROLL LABOR DISTRIBUTION	7756483		47.29
Total for Object			511800 COMPENSATORY TIME PAID									47.29
25310	079	000	53105018.512300.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		569.79
Total for Object			512300 HOLIDAY LEAVE EXPENSE									569.79
25310	079	000	53105018.515100.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		426.67
25310	079	000	53105018.515100.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		426.64
Total for Object			515100 RETIREMENT PLANS EXPENSE									853.31
25310	079	000	53105018.515200.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		417.31
25310	079	000	53105018.515200.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		392.45
Total for Object			515200 FICA EXPENSE									809.76
25310	079	000	53105018.515500.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		1,433.49
25310	079	000	53105018.515500.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		1,433.50
Total for Object			515500 HEALTH INSURANCE EXPENSE									2,866.99

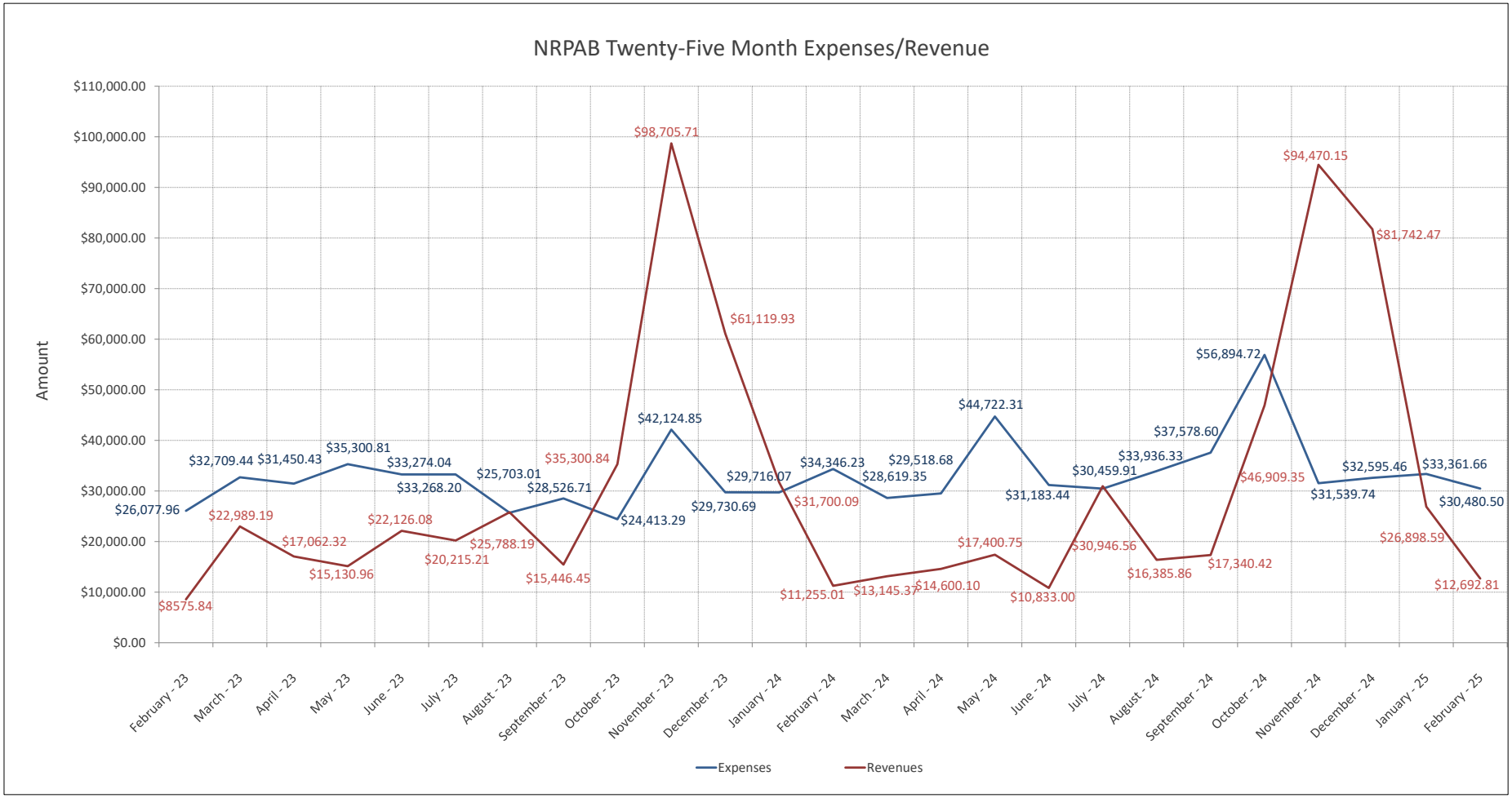
Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25310	079	000	53105018.521100.		25098875	02/03/25	JE	G	NRPAB POSTAGE DEC 2024	7741577		76.96-
25310	079	000	53105018.521100.		25230012	02/19/25	JE	G	POSTAGE DUE JAN 2025	7761057		175.71
Total for Object			521100 POSTAGE EXPENSE									98.75
25310	079	000	53105018.521400.		56599773	02/03/25	PV	V	AS - OCIO - COMMUNICATIONS	7737316		233.91
25310	079	000	53105018.521400.		56856560	02/18/25	PV	V	AS - OCIO - IMSERVICES	7758986		1,234.85
Total for Object			521400 CIO CHARGES									1,468.76
25310	079	000	53105018.521500.		25033949	02/20/25	JE	G	COPY SERVICES OCT-DEC 2024	7729705		601.58
25310	079	000	53105018.521500.		25120386	02/04/25	J1	G	PURCHASE CARD TRANSACTION	7745353		52.91
25310	079	000	53105018.521500.		2189954	02/28/25	OV	O	CORRECTIONAL SERVICES, DEPARTM	7769972		9.25-
Total for Object			521500 PUBLICATION & PRINT EXP									645.24
25310	079	000	53105018.521900.		56856548	02/18/25	PV	V	AS - PERSONNEL DIVISION	7758974		5.28
Total for Object			521900 AWARDS EXPENSE									5.28
25310	079	000	53105018.524600.		25063604	02/07/25	JE	G	RENT & LB530 FEBR 2025 - OTHER	7736486		1,034.31
25310	079	000	53105018.524600.		25171460	02/11/25	JE	G	NRPAB RENT FEBUARY 2025	7752475		362.01-
25310	079	000	53105018.524600.		56856543	02/18/25	PV	V	SECRETARY OF STATE	7758948		18.23
Total for Object			524600 RENT EXPENSE-BUILDINGS									690.53
25310	079	000	53105018.524900.		25063604	02/07/25	JE	G	RENT & LB530 FEBR 2025 - OTHER	7736486		348.91
25310	079	000	53105018.524900.		25171460	02/11/25	JE	G	NRPAB RENT FEBUARY 2025	7752475		122.12-
Total for Object			524900 RENT EXP-DEPR SURCHARGE									226.79
25310	079	000	53105018.539500.		56668670	02/04/25	PC	V	Purchase Card Offset	7745271		96.40
25310	079	000	53105018.539500.		25120386	02/04/25	J1	G	PURCHASE CARD TRANSACTION	7745353		96.40-
Total for Object			539500 PURCHASING CARD SUSPENSE									
25310	079	000	53105018.541700.		25120386	02/04/25	J1	G	PURCHASE CARD TRANSACTION	7745353		15.00
Total for Object			541700 LEGAL RELATED EXPENSE									15.00
25310	079	000	53105018.554900.		56775583	02/11/25	PV	V	NEBRASKA STATE PATROL	7752461		271.50
25310	079	000	53105018.554900.		56856359	02/12/25	PV	V	BAUERMEISTER APPRAISAL SERVICE	7758721		625.00
25310	079	000	53105018.554900.		56856543	02/18/25	PV	V	SECRETARY OF STATE	7758948		2.14
Total for Object			554900 OTHER CONTRACTUAL SERVICES									898.64
25310	079	000	53105018.559100.		56856553	02/06/25	PV	V	NEBRASKA STATE PATROL	7758981		4.55
Total for Object			559100 OTHER OPERATING EXP									4.55

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Business Unit		53105018	NE REAL PROPERTY APPRAISER									13,804.85
25320	079	000	53105200.475163.		603942	02/07/25	RC	RB	NRPAB AMC DEPOSIT 250206	7748523		2,000.00-
Total for Object			475163 AMC REGISTERED NEW FEES									2,000.00-
25320	079	000	53105200.475164.		604623	02/14/25	RC	RB	NRPAB AMC DEPOSIT 250213	7755305		350.00-
Total for Object			475164 AMC APPLICATION FEES									350.00-
25320	079	000	53105200.475165.		603982	02/06/25	RC	RB	NRPAB AMC REN EFW DEP 250206	7748390		1,500.00-
25320	079	000	53105200.475165.		606838	02/26/25	RC	RB	NRPAB AMC REN EFW DEP 250226	7766902		1,500.00-
Total for Object			475165 AMC REGISTERED RENEWAL									3,000.00-
25320	079	000	53105200.476101.		603982	02/06/25	RC	RB	NRPAB AMC REN EFW DEP 250206	7748390		50.00-
Total for Object			476101 LATE PROCESSING FEES									50.00-
25320	079	000	53105200.481100.		25255260	02/21/25	JE	G	OIP Jan 25 2.97751%	7764684		792.63-
Total for Object			481100 INVESTMENT INCOME									792.63-
25320	079	000	53105200.484500.		25149060	02/07/25	JE	G	NRPAB PURCH CARD REBATE	7749500		.70-
Total for Object			484500 REIMB NON-GOVT SOURCES									.70-
25320	079	000	53105200.511100.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		2,761.29
25320	079	000	53105200.511100.		3187496	02/19/25	T2	7	PAYROLL LABOR DISTRIBUTION	7756483		3,042.72
Total for Object			511100 PERMANENT SALARIES-WAGES									5,804.01
25320	079	000	53105200.511600.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		175.00
Total for Object			511600 PER DIEM PAYMENTS									175.00
25320	079	000	53105200.511800.		3187496	02/19/25	T2	7	PAYROLL LABOR DISTRIBUTION	7756483		25.39
Total for Object			511800 COMPENSATORY TIME PAID									25.39
25320	079	000	53105200.512300.		3187198	02/05/25	T2	7	PAYROLL LABOR DISTRIBUTION	7738183		306.81
Total for Object			512300 HOLIDAY LEAVE EXPENSE									306.81
25320	079	000	53105200.515100.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		229.72
25320	079	000	53105200.515100.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		229.75
Total for Object			515100 RETIREMENT PLANS EXPENSE									459.47

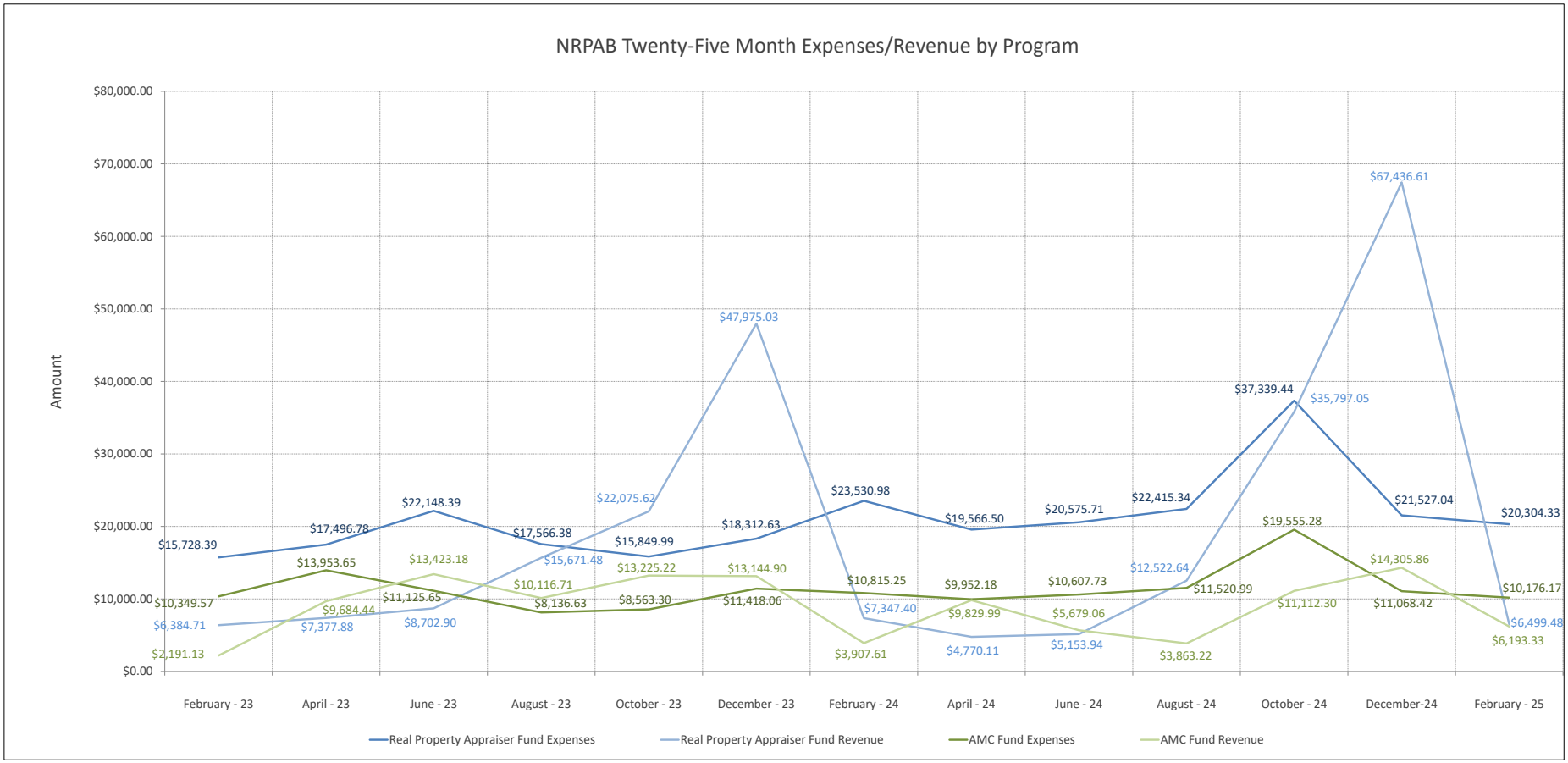
Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25320	079	000	53105200.515200.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		224.71
25320	079	000	53105200.515200.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		211.32
Total for Object			515200 FICA EXPENSE									436.03
25320	079	000	53105200.515500.		3187199	02/05/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7738183		771.91
25320	079	000	53105200.515500.		3187497	02/19/25	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	7756483		771.90
Total for Object			515500 HEALTH INSURANCE EXPENSE									1,543.81
25320	079	000	53105200.521100.		25098875	02/03/25	JE	G	NRPAB POSTAGE DEC 2024	7741577		76.96
Total for Object			521100 POSTAGE EXPENSE									76.96
25320	079	000	53105200.521400.		56599773	02/03/25	PV	V	AS - OCIO - COMMUNICATIONS	7737316		125.95
25320	079	000	53105200.521400.		56856560	02/18/25	PV	V	AS - OCIO - IMSERVICES	7758986		649.11
Total for Object			521400 CIO CHARGES									775.06
25320	079	000	53105200.521500.		25120386	02/04/25	J1	G	PURCHASE CARD TRANSACTION	7745353		28.49
Total for Object			521500 PUBLICATION & PRINT EXP									28.49
25320	079	000	53105200.521900.		56856548	02/18/25	PV	V	AS - PERSONNEL DIVISION	7758974		2.84
Total for Object			521900 AWARDS EXPENSE									2.84
25320	079	000	53105200.524600.		25171460	02/11/25	JE	G	NRPAB RENT FEBUARY 2025	7752475		362.01
25320	079	000	53105200.524600.		56856543	02/18/25	PV	V	SECRETARY OF STATE	7758948		9.82
Total for Object			524600 RENT EXPENSE-BUILDINGS									371.83
25320	079	000	53105200.524900.		25171460	02/11/25	JE	G	NRPAB RENT FEBUARY 2025	7752475		122.12
Total for Object			524900 RENT EXP-DEPR SURCHARGE									122.12
25320	079	000	53105200.554900.		56775583	02/11/25	PV	V	NEBRASKA STATE PATROL	7752461		45.25
25320	079	000	53105200.554900.		56856543	02/18/25	PV	V	SECRETARY OF STATE	7758948		.65
Total for Object			554900 OTHER CONTRACTUAL SERVICES									45.90
25320	079	000	53105200.559100.		56856553	02/06/25	PV	V	NEBRASKA STATE PATROL	7758981		2.45
Total for Object			559100 OTHER OPERATING EXP									2.45
Total for Business Unit		53105200	AMC LICENSING									3,982.84
Total for Division		000										17,787.69

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Agency		053	REAL PROPERTY APPRAISER BD									17,787.69

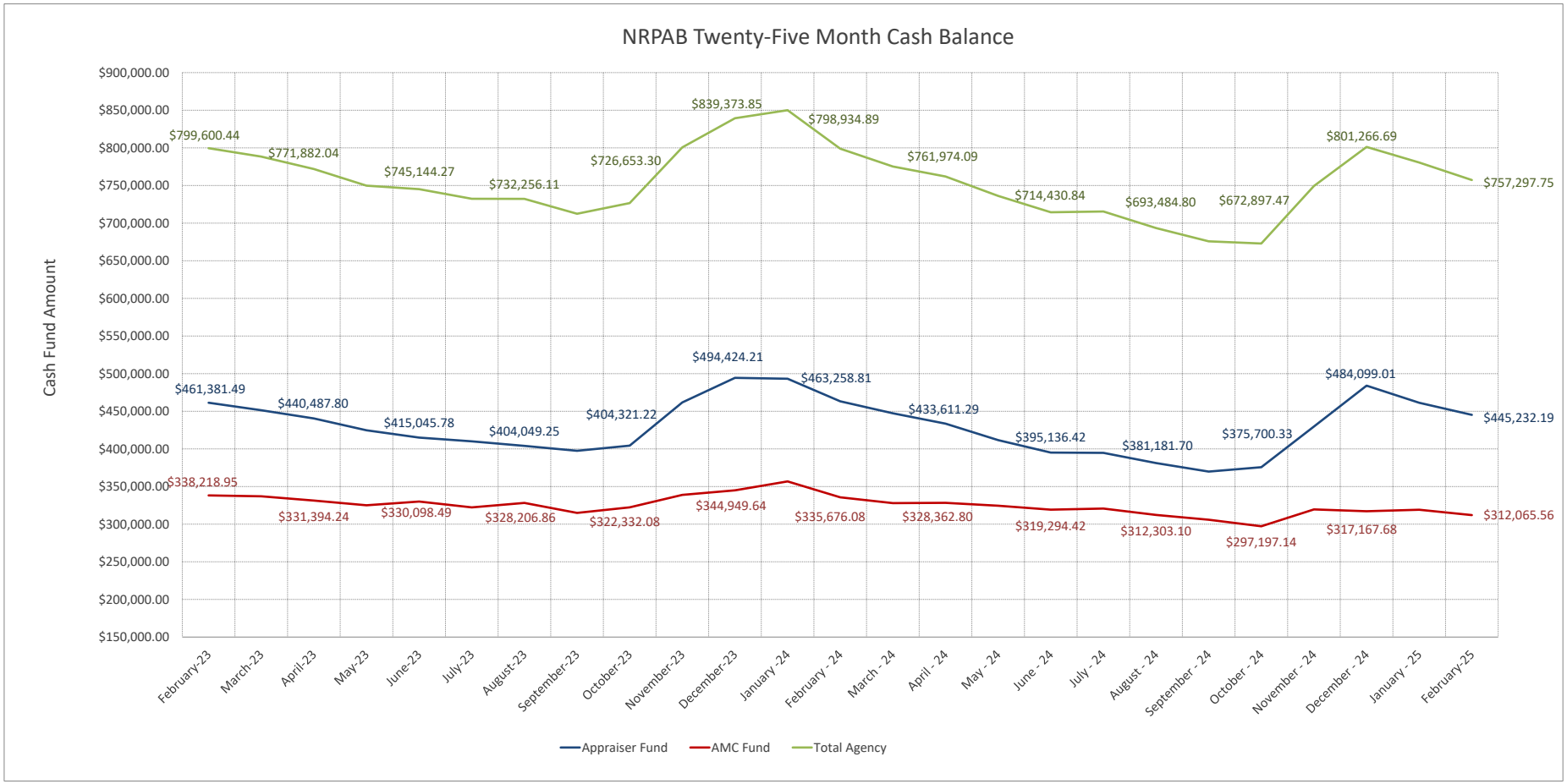
Financial Report and Considerations - Financial Charts



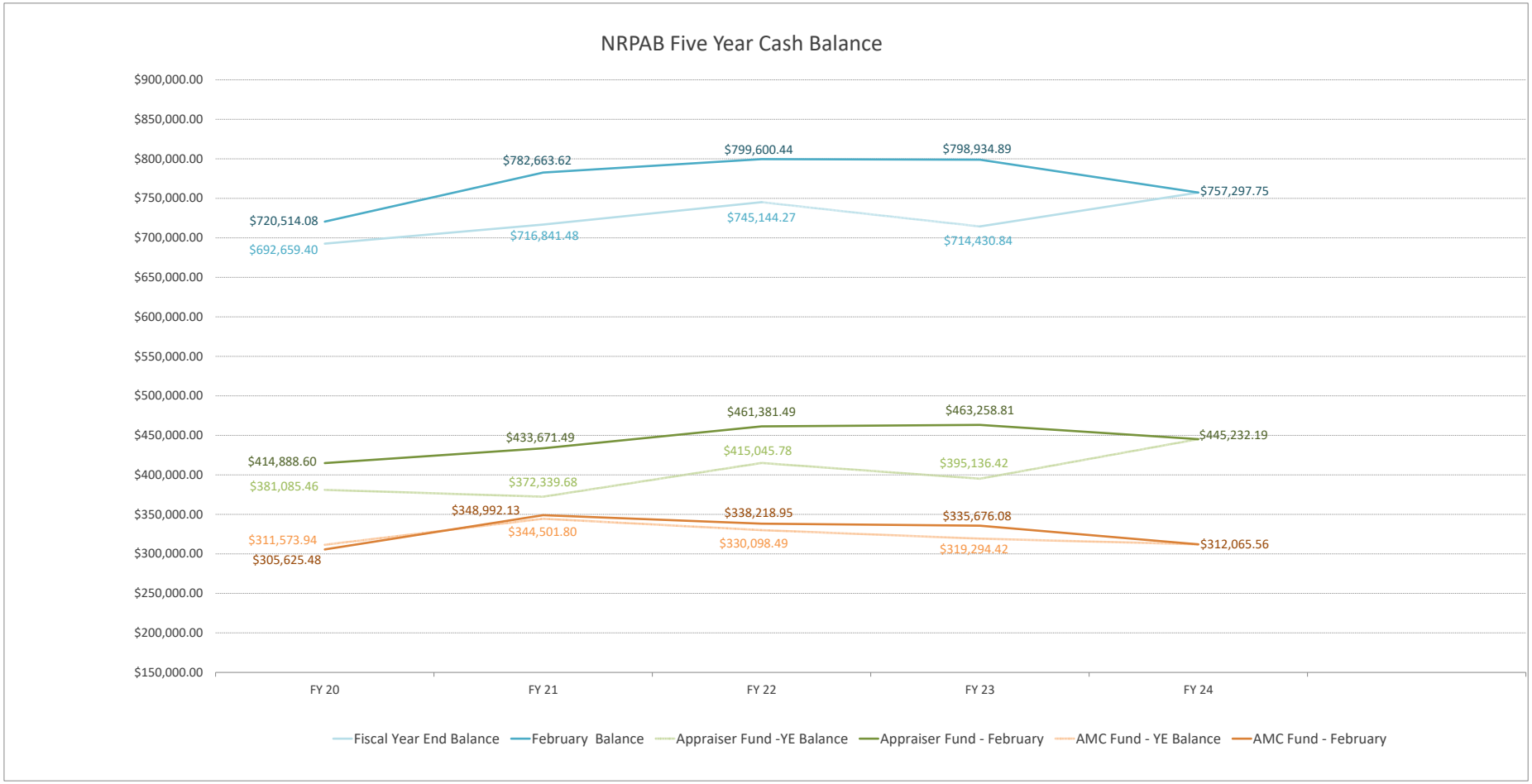
Financial Report and Considerations - Financial Charts



Financial Report and Considerations - Financial Charts



Financial Report and Considerations - Financial Charts



February 25, 2025

Via Email

Tyler Kohtz
Director
Nebraska Department of Administrative Services
1526 K St., Suite 190
Lincoln, NE 68508-2741
Tyler.kohtz@nebraska.gov

Dear Tyler Kohtz:

The Appraisal Subcommittee (ASC) staff is pleased to provide the attached Notice of Grant Award (NGA) for Nebraska in the amount of $58,033 which represents the amount that will cover year 1 of your three-year period of performance.

The attached Notice of Grant Award (NGA) includes the approved budget for your initial budget period, as well as the Grant Terms and Conditions.

Please review the attached documents and email a signed copy of the NGA, acknowledging acceptance of the award and the Grant Terms and Conditions, to Grants@asc.gov. The Grants Management Office (GMO) will coordinate a post-award kick-off webinar with your team to orient your team with pertinent information like reporting requirements and using the Payment Management System (PMS) to access grant funds.

If you have any questions, please contact GMO at Grants@asc.gov.

Sincerely,

Matt Ponzar
Acting Executive Director

Attachment
cc: Karen Loll, Business Program Manager

Notice of Grant Award

The Appraisal Subcommittee of the Federal Financial Institutions Examination Council 1325 G St., NW, Suite 500 Washington, DC 20005	**Program**: FY2024 State Appraiser Regulatory Agencies Support (SARAS) Grant
Recipient: Nebraska Department of Administrative Services	**UEI:** JE62CSD5KGJ6
Address: 1526 K St. STE 190, Lincoln, NE 68508-2741	
PMS EIN: 147049123303	**PMS PAN: F8673B1**

Obligation Information

Agreement Number: SSG2024NE01	Project Period: 07/01/2024 – 06/30/2027
CFDA Number: 38.006	Budget Period: 07/01/2024 – 06/30/2025

Funds Description

This grant award provides federal assistance to Recipient as authorized under Section 1109(b)(5) of Title XI of the Financial Institutions Reform, Recovery and Enforcement Act of 1989 (12 U.S.C. 3338(b)(5)), and according to the approved continuation application and budget attached to this Notice of Grant Award.

Funding Information

Description	Prior Funding	Carry Over Funds	Current Award	Total Funding
Federal Share	$0	$0	$58,033.00	$58,033.00

Purpose

As authorized under Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, the purpose of this award is to carry out activities under the State Appraiser Regulatory Agency Support Grant Program as described in the approved year one application and budget. The approved continuation budget is included below.

Grant Administration

Award Recipients must adhere to all applicable federal requirements including Office of Management and Budget (OMB) guidance for grant awards including Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 CFR Part 200) and other applicable requirements.

Reporting Requirements

Program progress reports (ASC-PR) and Federal Financial Report (FFR or SF 425) reports are due semi-annually for reporting periods ending March 31 and September 30 of each year. Reports are due 30 days after the end of the reporting period and are to be submitted in the Payment and Management System (PMS).

Special Award Conditions

Appraisal Subcommittee **Signature:** [signature] **Date:** 2/25/2025 **Name:** Matt Ponzar **Title:** Acting Executive Director	**Funding Source** 30-3622-0-5-026 By signing this NGA and accepting funds under this grant, the Recipient agrees to comply with all applicable requirements.
Recipient Acknowledgement **Signature:** [signature] **Date:** 2/27/25 **Name:** Tyler N. Kohtz **Title:** Executive Director	

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Approved Budget

Budget Category	**Amount**
Personnel	
Fringe Benefits	
Travel	$2,233.00
Equipment	
Supplies	
Contractual	$54,500.00
Other	$1,300.00
Indirect Cost	
Total	$58,033.00

Budget Narrative

Travel: $2,233

AARO Conference - Fall 2024

- Director

Contractual: $54,500

- Migrate temporary applications online ($100.00/hr.) $54,500

Other: $1,300

AARO Conference Registration Fees -Fall 2024

- Director

AARO Conference Registration Fees -Spring 2025

- Director

Terms and Conditions

The general terms and conditions for this grant are located here https://www.asc.gov/sites/default/files/2024-08/2024.08.01%20FY24%20ASC%20Grants%20Terms%20and%20Conditions.pdf

NEBRASKA REAL PROPERTY APPRAISER BOARD

EDUCATION APPLICANTS

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NRPAB
Nebraska Real Property Appraiser Board

Agenda Item Summary

Prepared By: Kashinda Sims **Title:** Education Program Manager **Date:** March 20, 2025

Agenda Section: L. Education

Agenda Item Identification Number: 2253410.88

Subject: Rocky Mountain Appraiser Association's Application for Approval as a Continuing Education Activity, "Property Taxes: Past, Present, and Practice."

Description: Request Board's consideration on whether Rocky Mountain Appraiser Association's Application for Approval as a Continuing Education Activity, "Property Taxes: Past, Present, and Practice" contains material that contributes to credential holder's development of real property appraiser related skill, knowledge, and competency.

SUMMARY

A complete Application for Approval as a Continuing Education Activity ("Application") for the activity, "Property Taxes: Past, Present, and Practice" was received at the Board office via the Rocky Mountain Appraiser Association on March 11, 2025 [Exhibit 1]. Upon review of the student and instructor materials used for the activity, it is unclear whether the material contributes to a credential holder's development of real property appraiser related skill, knowledge, and competency [Exhibit 2]. The calculated timed outline for the activity totals two (2) hours in accordance with 298 NAC Chapter 6, §003.01B. All other requirements for approval have been met. On March 15, 2025, JoAnn Apostol, representative of Rocky Mountain Appraiser Association, responded that, The Real Property Appraiser Qualification Criteria ("Criteria") allows for AdValorem taxation as a topic [Exhibit 3]. Staff requests a Board decision on the Application.

RELEVANT LAWS/RULES/GUIDANCE DOCUMENTS/INTERNAL PROCEDURES

298 NAC Chapter 6, § 003.01A - Any continuing education activity must contribute to a credential holder's development of real property appraiser related skill, knowledge, and competency in any one or more of the following subjects:
(1) Real property appraisal practice,
(2) Valuation methodology and/or techniques
(3) Market fundamentals, characteristics, conditions, and analysis,

(4) Real property concepts, characteristics, and analysis,
(5) Communication,
(6) Arbitration, dispure resolution,
(7) Ethics and standards or professional practice, USPAP,
(8) Valuation bias, fair housing, and/or equal opportunity
(9) Land use planning, zoning,
(10) Management, leasing, timesharing,
(11) Property development, partial interests,
(12) Real estate law, easements, and legal interests,
(13) Real estate litigation, damages, condemnation,
(14) Real estate financing and investment,
(15) Real property appraisal-related computer applications,
(16) Real estate securities and syndication,
(17) Seller consessions and impact on value, and/or
(18) Energy-efficienct items and "green building" appraisals.

298 NAC Chapter 6, § 003.01B - Each continuing education activity shall be at least two hours in length, not to exceed eight hours per day. At least one-half hour break shall be given to credential holder(s) by no later than the end of four hours of class in any day.

DISCIPLINARY/WRITTEN ADVISORY HISTORY

There are no known previous disciplinary actions taken by the Board or written advisories issued by the Board.

EXHIBITS

[Exhibit 1] - "RMAA (Prop Tax-Pst Prsnt Prctice) Application_March 11, 2025" located in Database under Education Activity Material Log dated 03/11/2025 (Education Interface Dropdown/ Select 'Search Education'/ Select 'Activity' in 'Search By' dropdown/ Enter '2253410' for the Activity Number)

[Exhibit 2] - "RMAA (Prop Tax-Pst Prsnt Prctive) Learn Obj, Timed Outline, and Stnd Ins Material_March 11, 2025" located in Database under Education Activity Log dated 03/11/2025 (Education Interface Dropdown/ Select 'Search Education'/ Select 'Activity' in 'Search By' dropdown/ Enter '2253410' for the Activity Number)

[Exhibit 3] - "Sims-Bloxham-Apostol Email Chain (Prop Tax-Pst, Prsnt, Prctce)_March 13-15, 2025" ;pcated om Database under Email log dated 03/15/2025 (Education Interface Dropdown/ Select 'Search Education'/ Select 'Activity' in 'Search By' dropdown/ Enter '2253410' for the Activity Number)

Exhibit #1

NRPAB
Nebraska Real Property Appraiser Board

301 Centennial Mall South, First Floor
PO Box 94963
Lincoln, NE 68509-4963
https://appraiser.ne.gov/
402-471-9015

Board Number: 2253410.88
Date Received:

original received via email 03/11/2025 (application lost via mail) updated first page received via email - 03/13 KS

For Board Use Only

APPLICATION FOR APPROVAL AS A CONTINUING EDUCATION ACTIVITY IN NEBRASKA

This application is to be used by an education provider applying for approval of a continuing education activity or resubmission of an approved continuing education activity. A separate application form must be filed for each continuing education activity submitted for approval. Applicants should carefully read Chapter 6 of Title 298 of the Nebraska Administrative Code before completing the information below. Any application deemed to be incomplete may be returned.

Education Provider Information

Education Provider Name: Rocky Mountain Appraiser Association

Contact Person Name: Apostol (Last) JoAnn (First) (Middle)

Address: 14695 Garden Rd (PO Box or Street Number) Golden (City) CO (State) 80401 (Zip Code + 4)

Education@RMAA.org (Email Address) 720-260-6214 (Area Code + Phone Number)

Continuing Education Activity Information

Per the Real Property Appraiser Qualifications Criteria effective on January 1, 2022, synchronous educational offering means, the instructor and students interact simultaneously online, similar to a phone call, video chat or live webinar, or web-based meeting; asynchronous educational offering means the instructor and students' interaction is non-simultaneous, and the student progresses at their own pace and follows a structured course content and quiz/exam schedule.

Activity Title: Property Taxes: Past Present and Practice

Activity Length (Hours): 2

Except for semester hours received from an accredited college or university, fifty minutes engaged in instructions equals one hour for all activities. The prescribed number of activity hours includes time for examinations, if applicable. Each continuing education activity shall be at least two hours in length, not to exceed eight hours per day. At least a one-half hour break shall be given to credential holder(s) by no later than the end of four hours of class in any day.

Activity Setting: ☐ Classroom ■ Synchronous ☐ Asynchronous ☐ Hybrid

The activity is being submitted for approval as: ☐ Seven-hour National USPAP Update Course XX Other

AQB CAP Approval: ☐ Yes ■ No

This submission is a: ■ New Continuing Education Activity ☐ Resubmission of an Approved Continuing Education Activity

Continuing Education Activity Secondary Provider: ☐ Yes ■ No

Exhibit #1

Resubmission Checklist

If *New Continuing Education Activity* is selected under CONTINUING EDUCATION ACTIVITY INFORMATION, proceed to APPLICATION CHECKLIST.

If *Resubmission of an Approved Continuing Education Activity* is selected under CONTINUING EDCUATION ACTIVITY INFORMATION, the reason for resubmission is:

☐ There is a change in the status of approval by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program.

☐ There is a change in the status of the 298 NAC, Chapter 6 §001.15 qualifications under which a distance education activity was approved.

☐ There is a substantial change to the materials, presentation, or policies.

☐ There is a change in the qualifications as specified in 298 NAC, Chapter 6, § 005 for any instructor.

☐ One or more instructors are added or removed by the education provider.

☐ The materials, theories, and/or methodologies are no longer current.

☐ The activity content and/or policies are no longer communicated or administered as approved.

☐ There is a change to a secondary provider's rights to the activity.

Application Checklist

All materials submitted to the Board related to an Application for Approval as a Continuing Education Activity in Nebraska are for Board use only and shall be retained by the Board. Except for the completed application, the non-refundable $25.00 application fee, and a written explanation of the reason for resubmission, if *Resubmission of an Approved Continuing Education Activity* is selected under CONTINUING EDUCATION ACTIVITY INFORMATION, only the items that have changed since the last submission need to be included.

General

Required for all continuing education activities.

■ Completed application.

■ Non-refundable $25.00 application fee.

■ A document certifying completion issued to each attendee upon completion of any continuing education activity. The document includes the name of education provider, signature of education provider and/or instructor, name of activity as approved, location at which activity was conducted or presentation method, date(s) activity was conducted, number of hours, pass or fail statement, and name of attendee, **or** be an official transcript from a university or college that includes the name of activity as approved, the number of credit hours awarded, and the name of the attendee.

AND if *Yes* is selected for Continuing Education Activity Secondary Provider under CONTINUING EDUCATION ACTIVITY INFORMATION:

☐ Evidence that the rights to the continuing education activity have been purchased or lawfully acquired from the education provider that owns the rights to the activity materials.

AND if *Resubmission of an Approved Continuing Education Activity* is selected under CONTINUING EDUCATION ACTIVITY INFORMATION:

☐ A written explanation of the reason for resubmission.

Exhibit #1

Non-AQB Approved Continuing Education Activities

For an activity not approved by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program for continuing education, submit the following:

- [x] An activity description that clearly describes the content.
- [x] All student and instructor materials that meet the requirements of 298 NAC Chapter 6, §002.02A.2e.
- [x] All learning objectives that meet the requirements of 298 NAC Chapter 6 § 002.02A.2d.
- [x] A record retention policy that requires that a record of attendance for each activity is maintained for a period of at least five years.
- [x] An instructor policy that requires the use of instructors who meet the requirements of NAC Chapter 6, § 005.
- [x] An attendance policy that meets the requirements of 298 NAC Chapter 6, §002.02A.2h.
- [x] A timed outline/activity matrix that accounts for the general flow and recommended time spent on topics contained within the activity and reflects hours of credit per topic.
- [ ] If applicable, a closed-book final examination proctored in person or remotely by an official approved by the education provider that meets the requirements of 298 NAC Chapter 6, § 003.02A.2f. Bio-metric proctoring is acceptable. The examination may be written on paper or administered electronically on a computer workstation or other device. Oral exams are not acceptable.

Distance Education Continuing Education Activities

If *Asynchronous, or Hybrid (in which the learning environment includes Asynchronous interaction)* is selected under CONTINUING EDUCATION ACTIVITY INFORMATION, education activity includes:

- [ ] A closed-book final examination.

OR

- [ ] Prescribed activity mechanisms required to demonstrate knowledge of the subject matter.

If *Asynchronous* or *Hybrid (in which the learning environment includes asynchronous interaction)* is selected under CONTINUING EDUCATION ACTIVITY INFORMATION, evidence of delivery mechanism approval from one of the following sources:

- [ ] The Appraiser Qualifications Board of The Appraisal Foundation.

OR

- [ ] An organization approved by the Appraiser Qualifications Board of The Appraisal Foundation that provides approval of activity design and delivery (Secondary providers must have approval under own name). IDECC/ARELLO are acceptable.

OR

- [ ] Is conducted by an accredited college, community college, or university that offers distance education programs and is approved or accredited by the Commission on Colleges, a regional or national accreditation association, or by an accrediting agency that is recognized by the U.S. Secretary of Education, that awards academic credit for the distance education courses or that maintains an education delivery program that approves activity design and delivery that incorporate interactivity (If no closed-book final examination is included, evidence of prescribed activity mechanisms must be submitted with the application) **AND**
- [ ] The activity provides interaction in a reciprocal environment where the student has verbal or written communication with the instructor.

Exhibit #1

Instructor Information

An instructor is an individual who is responsible for ensuring that the activity content is communicated to the activity's audience as presented to the Board for approval, and that the activity contributes to the quality of valuation services provided to the public. An individual who communicates assigned materials or a portion of activity content under the authorization of the education provider, but is not responsible for the activity content, is not an instructor.

If reporting more than two instructors for the activity, submit the form titled, "Supplemental Instructor Information for Education Activity Application" at https://appraiser.ne.gov/Education/

Instructor Name: Letman (Last) Jason (First) (Middle)

jletman@consultus.biz (Email Address) 303-770-2420 (Area Code + Phone Number)

Is the instructor a Nebraska real property appraiser or hold an appraiser license, registration, or certification in any other jurisdiction? ☐ Yes ■ No

Is the instructor an AQB Certified USPAP Instructor by the Appraiser Qualifications Board of The Appraisal Foundation? *Required if the activity is a seven-hour National USPAP Update Course* ■ Yes ☐ No

An instructor for any continuing education activity must satisfy at least one of the following qualifications: *Select one option only*

■ Hold a bachelor's degree in any field and have at least three years of experience directly related to the subject matter to be taught;

☐ Hold a master's degree or higher in any field and have at least one year of experience directly related to the subject matter to be taught;

☐ Hold a master's degree or higher in a field that is directly related to the subject matter to be taught;

☐ Have five years of real property appraisal practice teaching experience directly related to the subject matter to be taught; or

☐ Have seven years of real property appraisal practice experience directly related to the subject matter to be taught.

Instructor Name: _____ (Last) _____ (First) _____ (Middle)

_____ (Email Address) _____ (Area Code + Phone Number)

Is the instructor a Nebraska real property appraiser or hold an appraiser license, registration, or certification in any other jurisdiction? ☐ Yes ☐ No

Is the instructor an AQB Certified USPAP Instructor by the Appraiser Qualifications Board of The Appraisal Foundation? *Required if the activity is a seven-hour National USPAP Update Course* ☐ Yes ☐ No

An instructor for any continuing education activity must satisfy at least one of the following qualifications: *Select one option only*

☐ Hold a bachelor's degree in any field and have at least three years of experience directly related to the subject matter to be taught;

☐ Hold a master's degree or higher in any field and have at least one year of experience directly related to the subject matter to be taught;

☐ Hold a master's degree or higher in a field that is directly related to the subject matter to be taught;

☐ Have five years of real property appraisal practice teaching experience directly related to the subject matter to be taught; or

☐ Have seven years of real property appraisal practice experience directly related to the subject matter to be taught.

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Exhibit #1

General Requirements

1. The Board may at any time conduct an audit of any approved education activity to verify that the activity is being conducted in accordance with the Real Property Appraiser Act and Title 298 as approved. If requested, electronic access will be provided to the Board for any approved online education activity. The electronic access must provide administrative rights that allow for access to the activity, quizzes, and examinations, without having to take the distance education activity in sequential order and without having to take quizzes to examinations to proceed with the activity.

2. The Board may at any time review activity and instructor materials approved by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program to verify that the activity and/or instructor(s) meets the requirements of the Real Property Appraiser Act and Title 298 as approved.

3. Approval of activities does not transfer from one education provider to another, unless one education provider obtains the legal rights to all activities of another education provider. The expiration date of any continuing education activity will remain the same as approved under the previous education provider.

4. Education providers and instructors will comply with the Nebraska Private Postsecondary Career Schools Act, NEB. REV. STAT § 85-1601, et seq. as applicable.

5. Knowingly offering or attempting to offer a qualifying or continuing education activity as being approved to a real property appraiser or an applicant, without first obtaining approval of the activity, except for activities required by an accredited degree-awarding college or university for completion of a degree in real estate, if the college or university had its curriculum approved by the Appraiser Qualifications Board as qualifying education is a violation of Neb. Rev. Stat. § 76-2238(21).

6. Any continuing education activity must contribute to a credential holder's development of real property appraiser related skill, knowledge, and competency in any one or more of the following subjects:

   (1) Real property appraisal practice,
   (2) Valuation methodology and/or techniques,
   (3) Market fundamentals, characteristics, conditions, and analysis,
   (4) Real property concepts, characteristics, and analysis,
   (5) Communication,
   (6) Arbitration, dispute resolution
   (7) Ethics and standards of professional practice, USPAP
   (8) Valuation Bias, fair housing, and/ or equal opportunity
   (9) Land use, planning, zoning
   (10) Management, leasing, timesharing,
   (11) Property development, partial interests,
   (12) Real Estate law, easements, and legal interests,
   (13) Real estate litigation, damages, condemnation,
   (14) Real estate financing and investment,
   (15) Real property appraisal-related computer applications,
   (16) Real estate securities and syndication,
   (17) Seller concessions and impact on value, and/or
   (18) Energy-efficient items and "green building" appraisals.

7. An activity in which the primary purpose is training in the use of a specific software, and not utilization of a software to improve competency in in any of the previously listed subjects does not meet the requirements for approval as a continuing education activity.

8. No activity may rely upon a textbook as the primary instructional material. Textbooks are permitted to be used as a background reference for an activity; however, textbooks will not be reviewed as the activity. All activities must contain sufficient stand-alone instructional material supporting the specific activity learning objectives.

9. An instructor for any qualifying education activity, continuing education activity, or supervisory real property appraiser and trainee course, must meet qualifications established pursuant to any other applicable law.

10. An instructor for any qualifying education activity, continuing education activity, or supervisory real property appraiser and trainee course, who holds a credential as a real property appraiser in Nebraska or any other jurisdiction shall maintain each credential in good standing in accordance with the laws of the jurisdiction in which each credential is held, not have had a credential revoked, suspended, or have surrendered a credential in lieu of disciplinary action within three years; and not have had disciplinary action taken against his or her credential that may constitute a violation of NEB. REV. STAT. § 76-2238 within three years.

11. The standing of an instructor identified on an education provider's application submitted for approval, who holds a credential as a real property appraiser in Nebraska or any other jurisdiction, may be verified through the Appraiser Registry of the Appraisal Subcommittee for the Federal Financial Institutions Examination Council.

Exhibit #1

12. Any instructor of the qualifying education fifteen-hour National Uniform Standards of Professional Appraisal Practice Course, the continuing education seven-hour National Uniform Standards of Professional Appraisal Practice Update Course, and/or the supervisory real property appraiser and trainee course, must be an AQB Certified USPAP Instructor by the Appraiser Qualifications Board of The Appraisal Foundation, be a state-certified real property appraiser in good standing, have an instructional background in real property appraisal practice education; and have a minimum of five years of real property appraisal practice experience.

13. An instructor for any qualifying education activity, continuing education activity, or supervisory real property appraiser and trainee course must satisfy the education provider's instructor policy that requires the use of instructors who meet the requirements of the Nebraska Real Property Appraiser Act and Title 298.

I hereby attest that I have included all required materials, complied with all the listed requirements, completed the submitted application in its entirety, and that all statements and materials are true and correct to the best of my knowledge and belief. I understand that, should this application be found to be incomplete, that it may be considered invalid and be returned. Furthermore, I understand that if the Board finds that one or more statements made in this application, or materials submitted with this application, are not true and correct, the Board may deny the application.

Print Name: David (Last) Bloxham (First) P (Middle)

Signature

03/09/2025 (Date)

Expiration Date and Rescinding Approval

1. Except for the seven-hour Uniform Standards of Professional Practice Update course, which expires on the date on which the approval by the Appraiser Qualifications Board expires, a continuing education activity shall expire on the date five years after the date of approval.
2. The Board may rescind approval of a continuing education activity if the Board finds:
    1) Falsification of information submitted for activity approval,
    2) A change in approval by Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program,
    3) A change in status of the qualifications specified in Section 001.15 of Chapter 6 under which a distance education activity was approved,
    4) Substantial errors and/or deficiencies in the materials or presentation,
    5) The materials, theories, and/or methodologies are not current and/or practical,
    6) The instructor(s) responsible for the activity content and presentation do not meet the qualification specified in Section 005 of Chapter 6,
    7) The activity content and/or policies are not communicated or administered to the credential holder(s) as approved,
    8) A material violation of Real Property Appraiser Act or Title 298 by the education provider or instructor for the activity, or
    9) There is a change to a secondary provider's rights to the activity.
3. If the Board finds reason to rescind its approval of an activity, the Board will provide written notice to the education provider that includes a description of the reasons for rescinding approval found by the Board. The education provider has 60 days from the date of notice to provide a written response to the Board's notice. If the response is satisfactory to the Board, the Board will not rescind its approval. If the response is not satisfactory to the Board, the Board may rescind approval of the activity. If approval is rescinded, the education provider may file a new application for approval of the qualifying education activity, and if so, meet the requirements in place at the time a new application is submitted to the Board.

Directions

1. Complete entire application. If required information is not provided, application will be considered incomplete and may be returned.
2. Along with the application, all information requested in the APPLICATION CHECKLIST section, as applicable, must be included.
3. Mail application, fee, and supporting documentation to: NEBRASKA
   REAL PROPERTY APPRAISER BOARD
   PO BOX 94963
   LINCOLN NE 68509-4963
4. Questions or concerns may be directed to Board staff at 402-471-9015 or nrpab.education@nebraska.gov.

Exhibit #1

RECEIPT

NEBRASKA REAL PROPERTY APPRAISER BOARD

No.: 23245 Date: 03/13/2025

Received from: Rachael M Barton / David P. Bloxham

For: Rocky Mountain Appraiser Association CE New app

Check # 105

Application Fee	$	
AMC Registration Fee: ___ new ___ renewal		
AMC ASC National Registry Fee: _____ appraisers @ $25		
Reporting Year ___/___/_____ to ___/___/_____		
Review of Courses: ___ QE 1 CE ___ CE renewal		25.00
Penalty Fees/Fines		
Fingerprint Processing		
Late Processing: _____ months @ $25		
Other: _____		
TOTAL	$	25.00

Received by: [signature]

application was notified to be lost on March 11, 2025. Director authorized processing. Application and payment received via mailing address on March 13, 2025.

RACHAEL M BARTON
DAVID P BLOXHAM
5368 N CAPSON AVE
BOISE, ID 83704

105
92-7362/3241

2/12/25
Date

CHECK ARMOR FRAUD PROTECTION

Pay to the Order of Nebraska Real Property Appraiser Board $ 25.00

Twenty-Five and 00/100 Dollars

Photo Safe Deposit® Details on back

Idaho Central CREDIT UNION | Your money. Your trusted choice.

Holland Choice

[signature]

Exhibit #2

Timed outline, Student and Instructor Materials, and Learning Objectives - KS 03/11/2025

Presentation Outline:

I. Introduction (5 minutes)

- Brief introduction of yourself and the purpose of the presentation.
- Why property taxes matter to property owners, agents, and appraisers.

Student Objective Part I:
Students will understand the purpose of property taxes and their impact on real estate professionals and property owners.

II. Historical Background (20 minutes)

- The origins of Colorado's property tax system.
- Key legislative changes over time:
  - **Gallagher Amendment (1982):** Impact on residential vs. commercial tax burdens.
  - **TABOR (Taxpayer Bill of Rights, 1992):** Limits on revenue and assessment rates.
  - **Repeal of Gallagher (2020):** Consequences for property tax assessments.
  - **Recent legislative changes** and their effects on property taxation.

Comparison with Other States:

- **Nebraska:** High property tax reliance due to limited state sales and income tax contributions. Heavy burden on agricultural landowners.
- **Wyoming:** No state income tax, lower property tax rates, but revenue heavily tied to energy production.
- **Idaho:** Tax system structured around assessed market value, property tax relief programs in place.

Student Objective Part II:
Students will be able to identify major legislative changes that shaped Colorado's property tax system and compare key differences with Nebraska, Wyoming, and Idaho.

III. Current Colorado Property Tax Rules (20 minutes)

- How property values are assessed.
- Residential vs Commercial
- Mill levies and how tax rates are determined.

- Property tax exemptions and reductions (e.g., senior exemption).
- How local governments and school districts rely on property tax revenue.

Comparison with Other States:

- All states rely on market value relying on cost market and income.
- **Nebraska:** High agricultural property assessments; tax relief programs exist but are limited.
- **Wyoming:** Assessed at a fraction of market value; low mill levies due to state natural resource tax revenues.
- **Idaho:** Homestead exemptions available; property taxes vary widely by county.

Student Objective Part III:
Students will be able to explain how Colorado property taxes are assessed, how tax rates are determined, and how they compare to neighboring states.

Break: 10 minutes – Subtotal 55 minutes – (45 teaching – 10 break)

IV. Property Tax Appeals Process (15 minutes)

- Assessor Level
- Board of Equalization
- Board of Assessment Appeals, Court, Arbitration
- Abatements

Comparison with Other States:

- **Nebraska:** Initial data to the assessor by March 3, BOE hearings int June
- **Wyoming:** Informal Review / Appeals are rare due to lower tax burdens but follow a similar structure.
- **Idaho:** Informal review. Board of Equalization appeal by 4th Monday of June.

Student Objective Part IV:
Students will be able to outline the property tax appeals process in Colorado and recognize how appeals function in Nebraska, Wyoming, and Idaho.

V. Practicing as an Appraiser or Agent (20 minutes)

- Role of property appraisers in tax assessments.
- How appraisers can educate clients on property taxes.
- Navigating property tax appeals and reassessments.
- Working as an Agent (Appraisal vs. Consulting).

Exhibit #2

- Ethical and legal considerations for professionals (USPAP and Board Rules).
- Varying rules for appraisers and consultants in different states.
- How to do your homework.

Student Objective Part V:
Students will be able to differentiate the roles of appraisers and agents in property taxation, understand USPAP guidelines, and navigate ethical and legal considerations in tax assessments and appeals.

VI. Future Trends and Considerations (10 minutes)

- Potential upcoming changes in Colorado property tax laws.
- The impact of rising property values on tax assessments.
- How professionals can stay informed and adapt.

Comparison with Other States:

- **Nebraska:** Ongoing debates on tax reform and relief programs.
- **Wyoming:** Future tax stability concerns due to dependence on fossil fuel revenues.
- **Idaho:** Population growth affecting property valuations and tax policies.

Student Objective Part VI:
Students will be able to discuss potential future changes in property taxation and anticipate how tax policies in Colorado and neighboring states may evolve.

VII. Q&A and Discussion (10 minutes)

- Open floor for audience questions.

Student Objective Part VII:
Students will be able to ask informed questions and engage in discussion about property tax systems and professional practice.

Break – 10 minutes – subtotal 65 minutes (55 teaching + 10 break)

Total contact time - 120 minutes

Total Instruction time - 100 minutes

100/50= 2 hours

Class will run from 6 pm to 8 pm

Exhibit #3

From: Ed Chair RMAA
To: President RMAA; Sims, Kashinda
Cc: Kohtz, Tyler
Subject: Re: Nebraska Application on Board Agenda
Date: Saturday, March 15, 2025 7:52:16 AM
Attachments: image002.png
image003.png
image006.png
image.png
image.png
Outlook-sqdhy3r2.png

Kashinda,
The national CE topics do allow for Ad Valorem taxation as a topic. These can be found on page 10 of the Real Property Appraiser Qualification Criteria on the Appraisal Foundation's website here:
https://appraisalfoundation.sharefile.com/share/view/s63f99dc2b9f241e0b3fd1645f7b63680

F. *Criteria* Specific to Continuing Education
1. The purpose of continuing education is to ensure that appraisers participate in a program that maintains and increases their skill, knowledge, and competency in real property appraising.

   Aside from complying with the requirements to complete the *7-Hour National USPAP Update Course*, or its equivalent, appraisers may not receive credit for completion of the same continuing education course offering within the same continuing education cycle.

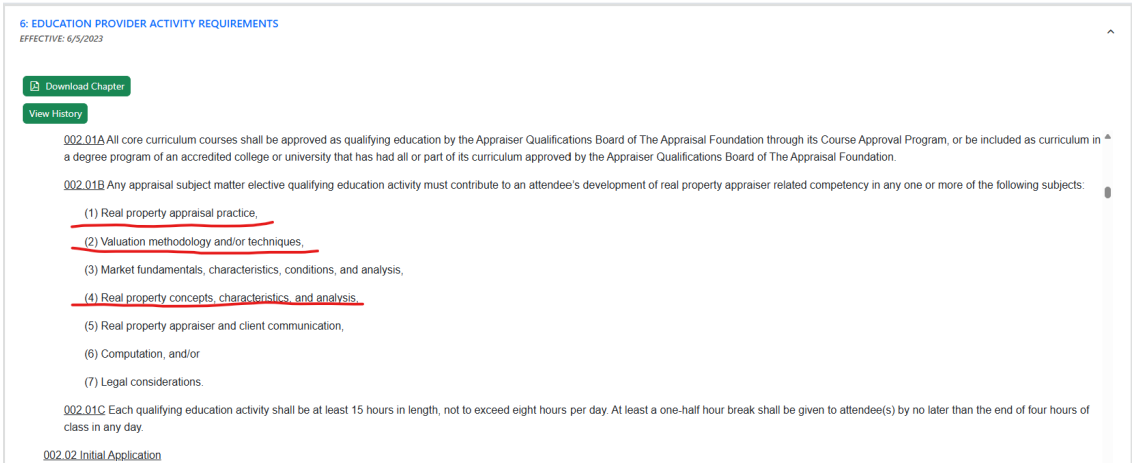
2. Credit towards the continuing education hour requirements for each appraiser classification may be granted only where the length of the educational offering is at least two (2) hours.

3. Credit may be granted for education offerings that are consistent with the purpose of continuing education and cover real property related appraisal topics, including, but not limited to:
   a. Ad valorem taxation;
   b. Arbitration, dispute resolution;
   c. Courses related to the practice of real estate appraisal or consulting;
   d. Development cost estimating;
   e. Ethics and standards of professional practice, USPAP;
   f. Valuation bias, fair housing, and/or equal opportunity;
   g. Land use planning, zoning;
   h. Management, leasing, timesharing;

Nebraska's list is more general, but Ad Valorem does fit into three to four of the general categories listed in board rule 6 - Education Provider Activity Requirements. The taxation process of determining market value is a method using multiple linear regression which is also useful in fee appraising. Understanding the laws of taxation also fits under market fundamentals - effective date is generally different for this type of an assignment. Understand property characteristics the assessor uses to value properties that might be different from the fee appraiser characteristics is also important. Many assessors have no rating category for condition.

Finally, legal considerations are extremely important since the ad valorem is highly steeped in state laws. See the caption from the NE board rules below.
https://rules.nebraska.gov/rules?agencyId=59&titleId=168

Exhibit #3



6: EDUCATION PROVIDER ACTIVITY REQUIREMENTS

EFFECTIVE: 6/5/2023

Download Chapter

View History

002.01A All core curriculum courses shall be approved as qualifying education by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program, or be included as curriculum in a degree program of an accredited college or university that has had all or part of its curriculum approved by the Appraiser Qualifications Board of The Appraisal Foundation.

002.01B Any appraisal subject matter elective qualifying education activity must contribute to an attendee's development of real property appraiser related competency in any one or more of the following subjects:

(1) Real property appraisal practice,

(2) Valuation methodology and/or techniques,

(3) Market fundamentals, characteristics, conditions, and analysis,

(4) Real property concepts, characteristics, and analysis,

(5) Real property appraiser and client communication,

(6) Computation, and/or

(7) Legal considerations.

002.01C Each qualifying education activity shall be at least 15 hours in length, not to exceed eight hours per day. At least a one-half hour break shall be given to attendee(s) by no later than the end of four hours of class in any day.

002.02 Initial Application

If you need more information, I would be happy to have you talk with me directly, the instructor, or David is likely qualified to discuss this more in depth.

I've taught classes at an assessor convention since 2008 and am very familiar with the processes.

JoAnn Apostol
Cert Res Appr - Colorado
AQB Certified USPAP Instructor
CDEI
Education Chair RMAA



From: President RMAA <president@rmaa.org>
Sent: Friday, March 14, 2025 4:37 PM
To: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Cc: Ed Chair RMAA <education@rmaa.org>
Subject: Re: Nebraska Application on Board Agenda

Thank you for the information. If there is anything we can do to clear up where we're out of bounds I'm happy to do so. I'm also able to call into the board meeting to answer questions of that's helpful.

David

Get Outlook for iOS

From: Sims, Kashinda <Kashinda.Sims@nebraska.gov>

Exhibit #3

Sent: Friday, March 14, 2025 9:47:36 AM
To: President RMAA <president@rmaa.org>
Cc: Ed Chair RMAA <education@rmaa.org>
Subject: RE: Nebraska Application on Board Agenda

Hi, David,

No worries. Tyler reviewed the application and requested a Board decision. He was unclear about how the activity fit into the Board's rules regarding real property appraiser-related education. All other requirements for approval have been met.

I will update you as soon as a decision is made. Thanks for your patience with the Board office.

Genuinely,
Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board

From: President RMAA <president@rmaa.org>
Sent: Friday, March 14, 2025 9:54 AM
To: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Cc: Ed Chair RMAA <education@rmaa.org>
Subject: RE: Nebraska Application on Board Agenda

Thank you for the update, Kashinda. Is this a new process—for applications to go before the board? Just trying to understand where we're at?

Thanks for all your help!

David

President - RMAA
David Bloxham

From: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Sent: Friday, March 14, 2025 8:26 AM
To: President RMAA <president@rmaa.org>
Subject: RE: Nebraska Application on Board Agenda

Exhibit #3

This update has been received, thank you.

Please see the attached; a hard copy to follow via the US Postal Service.

Genuinely,
Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board

From: President RMAA <president@rmaa.org>
Sent: Thursday, March 13, 2025 5:39 PM
To: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Subject: RE: Nebraska Application on Board Agenda

Hi Kashinda,

I was able to add an "XX" to the scanned copy. Hopefully that's cleaner for you.

Thanks for all your help!

President - RMAA
David Bloxham

From: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Sent: Thursday, March 13, 2025 1:56 PM
To: President RMAA <president@rmaa.org>
Subject: Nebraska Application on Board Agenda

Good afternoon, David,

The Application for Approval as a Continuing Education Activity, "Property Taxes: Past, Present, and Practice" received via mailing address. Tyler is requesting that you mark "Other" on the attached page.

If there are any questions or concerns, feel free to contact me.

Genuinely,

Exhibit #3

Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor
Lincoln, NE 68509-4963
Phone: (402) 471-9022
Email: kashinda.sims@nebraska.gov
Website: appraiser.ne.gov



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Nebraska Real Property Appraiser Board

Agenda Item Summary

Prepared By: Kashinda Sims **Title:** Education Program Manager **Date:** March 20, 2025

Agenda Section: L. Education

Agenda Item Identification Number: 2152438.03

Subject: McKissock Request to Rescind Approval

Description: McKissock Approved Activities requested to be rescinded by the education provider.

SUMMARY

EPM Sims requested evidence that the activity is currently approved by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program for the activity, "Avoiding Mortgage Fraud for Appraisers." Andrea Ledford of McKissock reported that the provider stopped offering the activity in 2022 and requested that the Board rescind approval of the activity [Exhibit 1]. The activity, which was approved on August 20, 2015, is currently set to expire on August 20, 2025 [Exhibit 2]. Staff recommends the rescission of this activity.

RELEVANT LAWS/RULES/GUIDANCE DOCUMENTS/INTERNAL PROCEDURES

298 NAC Chapter 6, §003.04B(2) - The Board may rescind approval of a continuing education activity if the Board finda a change in approval by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program.

DISCIPLINARY/WRITTEN ADVISORY HISTORY

There are no known disciplinary actions taken by the Board or written advisories issued by the Board.

EXHIBITS

Exhibit 1 - "Sims-Ledford Email Chain (Request to Rescind Approval - Avd Mort Frd for Apprs)_February 27-28, 2025" located in Education Interface in NRPAB Database (Education Interface Dropdown/Select 'Search Education'/ Select 'Activity' in 'Search By' dropdown/ Enter '2152438' for the Activity Number)

Exhibit 2 - "200604_Renewal_3 CE" located in the Education Interface in NRPAB Database (Education Interface Dropdown/Select 'Search Education'/ Select 'Activity' in 'Search By' dropdown/ Enter '2152438' for the Activity Number)

Exhibit #1

From: Sims, Kashinda
To: Andrea Ledford
Cc: Kohtz, Tyler
Subject: RE: [EXTERNAL] AQB Record of Course Approval
Date: Friday, February 28, 2025 2:25:00 PM
Attachments: McKissock (Avoiding Mortgage Fraud for Apprs) Request to Rescind_February 28, 2025.pdf
image002.png
image005.png

This request has been received, thank you. Please see the attached notification. If there are any other questions or concerns, feel free to contact me or the Board office.

Have a great weekend as well.

Genuinely,
Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board



From: Andrea Ledford <Andrea.Ledford@colibrigroup.com>
Sent: Friday, February 28, 2025 2:17 PM
To: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Subject: RE: [EXTERNAL] AQB Record of Course Approval

Hello Kashinda,

Yes, McKissock no longer needs approval for the course Avoiding Mortgage Fraud for Appraisers 2152438.03. Please let me know if you need anything else. Have a good weekend.

Andrea Ledford
Regulatory & Compliance
480.874.7133

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From: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Sent: Friday, February 28, 2025 1:09 PM
To: Andrea Ledford <Andrea.Ledford@colibrigroup.com>
Subject: RE: [EXTERNAL] AQB Record of Course Approval

Good afternoon, Andrea,

Thank you for the update on this activity. Could you send a request to the Board to rescind

approval of the activity? A response to this email confirming McKissock's request to rescind approval would suffice.

Thank you for your assistance in this matter.

Genuinely,
Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board

From: Andrea Ledford <Andrea.Ledford@colibrigroup.com>
Sent: Thursday, February 27, 2025 3:35 PM
To: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Subject: RE: [EXTERNAL] AQB Record of Course Approval

Hi Kashina,

We do not have an updated AQB/IDECC approval for this course the last one expired on 6/16/24. We did stop offering this course and phased out all enrollments in 2022. Let me know if you have any other questions or need anything else.

Andrea Ledford
Regulatory & Compliance
480.874.7133

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From: Sims, Kashinda <Kashinda.Sims@nebraska.gov>
Sent: Thursday, February 27, 2025 1:07 PM
To: Andrea Ledford <Andrea.Ledford@colibrigroup.com>
Subject: [EXTERNAL] AQB Record of Course Approval

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Good afternoon, Andrea,

The Nebraska Real Property Appraiser Board is currently verifying the AQB-approval for the activity, "Avoiding Mortgage Fraud for Appraisers" (Nebraska Activity #2152438.03). Currently, this course is set to expire on August 20, 2025. Does McKissock have AQB and/or IDECC

approval through the 2025 period?

Again, thank you for your patience with the Board office.

Genuinely,

Kashinda Sims
Education Program Manager
Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor
Lincoln, NE 68509-4963
Phone: (402) 471-9022
Email: kashinda.sims@nebraska.gov
Website: appraiser.ne.gov

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Exhibit #2

NRPAB
Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor
PO Box 94963
Lincoln, NE 68509-4963

Pete Ricketts, Governor
Tyler N. Kohtz, Director
Tyler.kohtz@nebraska.gov

Website: https://appraiser.ne.gov/
Facebook: www.facebook.com/nrpab
Phone: 402-471-9015
Fax: 402-471-9017

June 4, 2020

JACKIE VINCENT
MCKISSOCK LP
218 LIBERTY ST
WARREN PA 16365-2328

RE: Continuing Education Activity Renewal

Dear Ms. Vincent,

The Nebraska Real Property Appraiser Board ("Board") received your applications for continuing education renewal and approved the following activities:

Avoiding Mortgage Fraud for Appraisers	**7 hours**	**2152438.03**
Advanced Hotel Appraising – Full Service Hotels	**7 hours**	**2152446.03**
Appraising Small Apartment Properties	**6 hours**	**2152450.03**

All instructors approved to teach the above activities meet the requirements specified in 298 NAC Chapter 6, Section 005.01.

In accordance with 298 NAC Chapter 6, Section 003.04A, an education provider may renew a continuing education activity on forms approved by the Board when the activity expires. The approval of activity number **2152438.03** is valid through August 20, 2025. The approval of activity number **2152446.03** is valid through September 23, 2025. The approval of activity number **2152450.03** is valid through December 17, 2025. If any of the following changes are made to the content prior to this date the activity must once again be submitted to the Board for approval through the resubmission process.

(1) There is a change in the status of approval by the Appraiser Qualifications Board of The Appraisal Foundation through its Course Approval Program,

(2) There is a change in the status of certification by the International Distance Education Certification Center,

(3) There is a substantial change to the materials, presentation, or policies,

(4) There is a change in the qualifications as specified in Section 005.01 of this Chapter under which an instructor was approved by the Board,

(5) One or more instructors are added or removed by the education provider,

Chairperson of the Board
Benjamin J. Hynek, Lincoln
Certified Residential Appraiser
1st District Representative
Term Expires: January 1, 2021

Vice-chairperson of the Board
Christopher M.A. Mustoe, Omaha
Certified General Appraiser
2nd District Representative
Term Expires: January 1, 2022

Board Member
Thomas M. Luhrs, Imperial
Certified General Appraiser
Licensed Real Estate Broker Rep
Term Expires: January 1, 2023

Board Member
Wade Walkenhorst, Lincoln
Financial Institutions
Representative
Term Expires: January 1, 2024

Board Member
Bonnie M. Downing, Dunning
Certified General Appraiser
3rd District Representative
Term Expires: January 1, 2025

Exhibit #2

(6) The materials, theories, and/or methodologies are no longer current, or

(7) The activity content and/or policies are no longer communicated to the credential holder(s) as presented to the Board for approval, or

(8) There is a change to a secondary provider's rights to the activity.

According to 298 NAC Chapter 6, Section 005.04A, approval of an instructor for an activity shall expire on the same date the activity is no longer approved. If changes to the instructor's qualifications take place prior to the completion of the five year period, an education provider shall resubmit the continuing education activity for approval. Furthermore, any additional instructors for this continuing education activity must also be approved by the Board through the resubmission process.

The education provider is responsible for seeing that the education activity consumes the full number of hours for which it is approved, that the subject matter is taught as approved by the Board, and that an approved instructor is teaching the activity.

Sincerely,

Katja Duerig
Administrative Specialist

NRPAB
Nebraska Real Property Appraiser Board

Bill Color Key

- NRPAB High Priority Bills
- Nebraska State Government Bills
- General Interest Bills

109th Legislature (1st Regular Session) Bills of NRPAB Interest as of March 11, 2025	
Bill:	LB29
Title:	Create a review process for agency rules and regulations
Status:	February 4, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 12, 2025
Summary:	LB29 amends the Administrative Procedure Act to, as of January 1, 2026, require that each state agency review all existing rules and regulations and every three years after. Each agency head shall designate a person responsible for this oversight. An electronic submission of detailed report with supportive documents shall be submitted to the Clerk of the Legislature on or before June 30th in year review is conducted. The review shall include whether or not rule and regulation is essential to health, safety or welfare of public; a costs vs benefits analysis; report that agency has process in place to measure effectiveness; report if a less restrictive rule and regulation has been considered; and report rule and regulation is a result of state statutory requirement, federal mandate, or court mandate. Upon receipt of agency reports, the Reference Committee of the Legislature shall reference each report to the standing committee based on jurisdictional oversight and the committee shall review and report to Clerk of Legislature by December 15th with recommendations for legislation or clarification. Agency and rulemaking and regulation shall be suspended during pendency of the review process unless rules and regulations impact the health, safety and welfare of the public, is time sensitive, or subject to state or federal regulation deadlines.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59121&docnum=LB29&leg=109
Notes:	Legislative Fiscal Office requested a Fiscal Note from the Nebraska Real Property Appraiser Board: A significant time burden would be placed on the Board's staff to review each rule or regulation, including any pending rule or regulation, to determine if each rule or regulation is essential to the health, safety, or welfare of the public; to determine if the costs of each rule or regulation outweigh the benefits; to identify and report if the agency has a process in place to measure the effectiveness of each rule or regulation; to determine and identify if less restrictive alternative have been considered for each rule or regulation; and to identify and report if each rule or regulation was promulgated as the result of a state statutory requirement, federal mandate, or court decision. As the Board's staff lacks the resources to conduct such review within its standard allocation of time, it is likely that the Board would have to contract with a third party to be responsible for such review. It is estimated that such review would require approximately 80 hours of work for the first report, and 20 hours of work for each report after. At an estimated contract rate of $225.00 per hour for an individual qualified to conduct such review, the cost to the Board would be approximately $18,000.00 for the first year, and $4,500.00 for each report year after. Nebraska State Budget Division found no basis to disagree with the Nebraska Real Property Appraiser Board.

	No update since February 20, 2025 meeting.
Bill:	LB139
Title:	Change provisions relating to the Real Property Appraiser Act and the Nebraska Appraisal Management Company Registration Act
Status:	March 06, 2025 – Passed on Final Reading and President/Speaker signed
Summary:	LB139 would allow the Real Property Appraiser Board to enter into a contingent dismissal agreement with remedial measures in the case of a violation of the Real Property Appraiser Act or the Nebraska Appraisal Management Company Registration Act. A completed contingent dismissal agreement would not be a disciplinary action.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59518&docnum=LB139&leg=109
Notes:	
Bill:	LB221
Title:	Provide a procedure to fill unfilled gubernatorial appointments
Status:	February 3, 2025 - Hearing before the Executive Board March 13, 2025
Summary:	In the case of a gubernatorial appointment for a seat that has been vacant for six months or more, LB221 would authorize the legislative committee of jurisdiction to take applications for the seat and forward recommendations to the Governor for possible appointment. If the seat remains vacant for another three months after the date recommendations are forwarded to the Governor, the Executive Board of the Legislative Council may make the appointment.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59531&docnum=LB221&leg=109
Notes:	No update since February 20, 2025 meeting.
Bill:	LB224
Title:	Require paid maternity leave for state employees
Status:	February 11, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 21, 2025
Summary:	LB224 defines maternity leave and provides eligibility for qualified state employees.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59595&docnum=LB224&leg=109
Notes:	No update since February 20, 2025 meeting.

Bill:	LB233
Title:	Require coverage for in vitro fertilization for state employees under the Nebraska State Insurance Program
Status:	February 11, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 21, 2025
Summary:	Beginning July 1, 2025, the Nebraska State Insurance Program shall include coverage for in vitro fertilization. The special coverages permitted by this section shall be made available uniformly to all employees, but each employee shall retain the option to choose the special coverage or coverages which he or she desires or to reject all such special coverages. Coverage is limited to those individuals who have been unable to conceive or produce conception or sustain a successful pregnancy through less expensive and medically viable infertility treatment or procedures covered under the program, except that nothing in this subdivision shall be construed to deny the coverage required by this section to any individual who foregoes a particular infertility treatment or procedure if the individual's physician determines that such treatment or procedure is likely to be unsuccessful.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=58948&docnum=LB233&leg=109
Notes:	No update since February 20, 2025 meeting.
Bill:	LB261
Title:	Appropriate funds for the expenses of Nebraska State Government for the biennium ending June 30, 2027, and appropriate Federal Funds allocated to the State of Nebraska pursuant to the federal American Rescue Plan Act of 2021
Status:	February 4, 2025 - Hearing before the Appropriations Committee February 18, 2025
Summary:	LB261 is the mainline appropriations and capital construction bill for the biennium that begins July 1, 2025, and ends on June 30, 2027. This measure includes budget recommendations for all State operations and aid programs. The bill includes the appropriate General Fund transfers as well as transfers between specified cash funds. The bill also includes the appropriate funds for reaffirmed and new construction projects. Reaffirmed projects include those projects currently underway that have already received approval and funding previously but were funded over several years. In addition to new and reaffirmed projects set forth in the bill, language is included that provides for the re-appropriation of unexpended June 30, 2024, appropriation balances for FY 2024-25 to continue or complete projects. Finally, it provides the necessary definitions for the proper administration of appropriations and personal service limitations.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59125&docnum=LB261&leg=109
Notes:	In LB261, the Board's appropriation is unchanged from this year, for the next two fiscal years. For FY2025-26, the Board's request for funding in the amount of $20,590.00 for health insurance expenses is not included. In addition, the salary limit was increased by $9,298.00 as recommended by the Governor for salary increases; however, no funds are included in the budget for this purpose. No update since February 20, 2025 meeting.

Bill:	LB264
Title:	Provide, change, and eliminate transfers from the Cash Reserve Fund and various other funds and change, terminate, and eliminate various statutory programs
Status:	February 4, 2025 - Hearing before the Appropriations Committee February 18, 2025
Summary:	LB264 provides for fund transfers, changes provisions governing the administration and the use of funds and repeals previous expansions to aid and incentive programs.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59130&docnum=LB264&leg=109
Notes:	LB264 includes a $200,000.00 cash fund transfer out of the Real Property Appraiser Fund, a $150,000.00 cash fund transfer out of the Appraisal Management Company Fund, and provides authority to the Legislature to make cash fund transfers out of the Appraisal Management Company Fund. No update since February 20, 2025 meeting.
Bill:	LB295
Title:	Change provisions relating to the County Employees Retirement Act, the Judges Retirement Act, the Nebraska State Patrol Retirement Act, the School Employees Retirement Act, the State Employees Retirement Act, the Spousal Pension Rights Act, and the Public Employees Retirement Board
Status:	March 06, 2025 - Placed on General File with AM404.
Summary:	LB295 is a "clean-up" bill introduced at the request of the Nebraska Public Employees Retirement System (NPERS). The bill would amend various sections of statute governing state and county retirement plans administered by NPERS as well as statutes governing the Public Employees Retirement Board (PERB). AM18 makes non-substantial changes to correct language issues (filed). AM404 strikes original Section 18 and adds Section 5 to clarify the states contribution to the retirement system from the General Fund and makes non-substantial changes to correct language issues (filed).
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59066&docnum=LB295&leg=109
Notes:	

Bill:	LB366
Title:	Create the Legislative Economic Analysis Unit and the Chief Economist
Status:	February 3, 2025 - Hearing before the Executive Board February 12, 2025
Summary:	LB366 amends §84-901 and §84-901.04 to establish the Legislative Economic Analysis Unit within the Legislature. The bill requires that any rule or regulation projected to have an economic impact of one million dollars or more over five years undergo a regulatory impact analysis before it can take effect. It also mandates that agencies submit cost-benefit analyses, job impact projections, and other relevant data for legislative review. Additionally, LB366 establishes a sixty-day waiting period for major rules unless approved by the Legislature and provides judicial review procedures for determining whether a rule qualifies as a major regulation. The Unit is responsible for providing a regulatory impact analysis of (1) any major rule or regulation or any proposed major rule or regulation; (2) existing rules and regulations; and (3) significant grants received from the federal government or sources outside state government when requested by the Speaker or committee of jurisdiction. LB366 provides certain requirements for the contents of the regulatory impact analysis and reporting of any analysis completed. The bill also provides requirements for information provided by any agency promulgating rules or regulations to the Unit for the purposes of completing the regulatory impact analysis. LB366 requires Legislative action to ratify a rule or regulation within 60 legislative days. The bill includes intent language to extend the legislative session or for the Governor to call a special session to approve proposed rules or regulations. If the Legislature is not in session, the Governor may approve a rule or regulation if a statement is included explaining why an emergency exists or why a federal requirement requires an earlier effective date; why the Legislature cannot be called into session to approve such rule or regulation; and why the rules or regulation complies with emergency powers or is required by federal law.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59007&docnum=LB366&leg=109
Notes:	Section 2 of the bill provides for a baseline of 1%-2% contribution of each agency budget for incorporating the cost of the analysis. No update since February 20, 2025 meeting.
Bill:	LB403
Title:	Create the Office of Grants and provide duties
Status:	February 4, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 13, 2025
Summary:	LB403 establishes the Office of Grants within the executive branch to support the identification and coordination of federal and national grant opportunities for Nebraska state agencies, political subdivisions, and community-based organizations.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59524&docnum=LB403&leg=109
Notes:	No update since February 20, 2025 meeting.

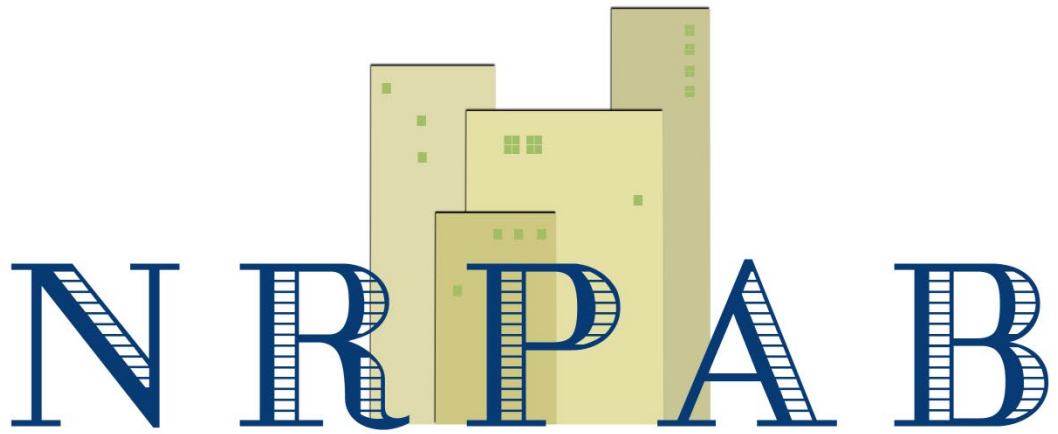
Bill:	LB433
Title:	Exempt deputy directors and agency attorneys from the State Personnel System and change membership provisions under the State Employees Retirement Act
Status:	February 11, 2025 - Hearing before the Retirement Systems Committee February 21, 2025
Summary:	LB433 amends Neb. Rev. Stat. § 81-1316 to add deputy directors and attorneys among exclusions to the State Personnel System. Deputy Directors and Attorneys currently employed in these positions would have the option to remain in the State Personnel System or become exempt. LB433 also waives the 120-day wait for a permanent employee to be rehired to public service at the State of Nebraska as required by the State Employees Retirement System. N.R.S. § 84-1307 is amended to allow employees who were once permanently employed and contributing members of the state retirement system to return to re-employment with the state prior to waiting 120 days and resume participation in the retirement system upon rehire as a temporary employee.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=58983&docnum=LB433&leg=109
Notes:	No update since February 20, 2025 meeting.

Bill:	LB472
Title:	Adopt the Regulatory Management Act
Status:	February 4, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 12, 2025
Summary:	LB472 establishes the Office of Regulatory Management within the Executive Branch. This Office aims to enhance and utilize transparency to reduce unnecessary regulatory burdens and ensure that new regulations are evidence-based and cost-effective. The office shall establish a baseline catalog of regulatory requirements currently in effect in all state agencies, boards or commissions. This catalog requires cooperation and communication from all state entities. Agencies shall complete an internal review of regulatory requirements. The review must contain the statutory authority or requirement and other relevant documentation related to the regulation. The initial review must be completed no later than 6 months after the effective date of the act. Subsequent reviews should be completed every 2 years or within 60 days of a request from the Office of Regulatory management. These reviews must contain estimates of monetized and nonmonetized costs or benefits if they are feasible. The office shall publish a biennial report showing the change in number and estimated impact of the regulatory requirement by agency, along with a cost estimate for the median citizen. The office must analyze each new regulatory requirement enacted by each agency to ensure best practices. These best practices are outlined within the act. It also outlines a process to follow when it is determined the regulation was not established using best practices.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59549&docnum=LB472&leg=109
Notes:	No update since February 20, 2025 meeting.

Bill:	LB565
Title:	Provide and change requirements relating to agency guidance documents
Status:	February 4, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 12, 2025
Summary:	LB565 creates new duties for agencies which promulgate rules and regulations under the Administrative Procedures Act (APA). LB565 would prohibit the issuance of new guidance documents on or after July 1, 2025 and before July 1, 2027, unless required under Federal rules. LB565 would restrict guidance documents from imposing greater regulations than federal requirements and would revoke guidance documents issued on or after July 1, 2022 and before July 1, 2025 pending a formal rulemaking process. AM239 removes all state agencies from the bill except for the Department of Health and Human Services – Division of Developmental Disabilities (filed).
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59607&docnum=LB565&leg=109
Notes:	No update since February 20, 2025 meeting.
Bill:	LB634
Title:	Adopt the Legislative Sunset Review Act and eliminate the Legislature's Planning Committee
Status:	February 3, 2025 - Hearing before the Executive Board March 6, 2025
Summary:	LB485 creates the Legislative Sunset Review Committee for the purpose of reviewing reviewable entities and proposing legislation to eliminate or modify such reviewable entities. The Legislative Sunset Review Committee is comprised of the following members: (a) The chairperson of the Executive Board of the Legislative Council; (b) The chairperson of the Appropriations Committee of the Legislature; and (c) Five other members of the Legislature to be chosen by the Executive Board of the Legislative Council. The Legislative Sunset Review Committee shall create a schedule to perform sunset reviews of reviewable entities, with the initial sunset reviews beginning in 2027. Each reviewable entity shall be scheduled for review every five years. The performance measures for each program and activity provided by the reviewable entity and three years of data for each measure that provides actual results for the immediately preceding two years and projected results for the fiscal year that begins in the year that the reviewable entity report is scheduled to be submitted to the Legislature; (b) An explanation of factors that have contributed to any failure to achieve the legislative standards; (c) The promptness and effectiveness with which the reviewable entity disposes of complaints concerning persons affected by the entity; (d) The extent to which the reviewable entity has encouraged participation by the public in making its rules and decisions as opposed to participation solely by those it regulates and the extent to which public participation has resulted in rules compatible with the objectives of the reviewable entity; (e) The extent to which the reviewable entity has complied with applicable requirements of state law and applicable rules regarding purchasing goals and programs for small and minority-owned businesses; (f) A statement of any statutory objectives intended for each program and activity, the problem or need that the program and activity were intended to address, and the extent to which these objectives have been achieved; (g) An assessment of the extent to which the jurisdiction of the reviewable entity and its programs overlap or duplicate those of other reviewable entities and the extent to which the programs can be consolidated with those of other reviewable entities;

	(h) An assessment of less restrictive or alternative methods of providing services for which the reviewable entity is responsible which would reduce costs or improve performance while adequately protecting the public; (i) An assessment of the extent to which the reviewable entity has corrected deficiencies and implemented recommendations contained in reports of the Auditor of Public Accounts, legislative interim studies, and federal audit entities; (j) The process by which the reviewable entity actively measures quality and efficiency of services it provides to the public; (k) The extent to which the reviewable entity complies with public records requirements under sections 84-712 to 84-712.09 and the Open Meetings Act; (l) The extent to which alternative program delivery options, such as privatization, outsourcing, or insourcing, have been considered to reduce costs or improve services to residents of this state; (m) Recommendations to the Legislature for statutory, budgetary, or regulatory changes that would improve the quality and efficiency of services delivered to the public, reduce costs, or reduce duplication; (n) The effect of federal intervention or loss of federal funds if the reviewable entity is terminated; (o) A list of each advisory committee relating to the reviewable entity, including those established in statute and those established by managerial initiative, and for each advisory committee; (p) Programs or functions of the reviewable entity that are performed without specific statutory authority; and (q) Other information requested by the Legislature. Upon receipt of any report under section 5 of this act, the Legislative Sunset Review Committee may and the appropriate legislative committee shall conduct a review of the reviewable entity and its advisory committees, including an examination of the cost of each program of the reviewable entity, an evaluation of best practices and alternatives that would result in the administration of the reviewable entity in a more efficient or effective manner, an examination of the viability of privatization or a different reviewable entity performing the functions, and an evaluation of the cost and consequences of discontinuing the reviewable entity. In its report on any reviewable entity, the Legislative Sunset Review Committee shall: (1) Make recommendations on the termination, continuation, or reorganization of each reviewable entity and its advisory committees and on the need for the performance of the functions of the reviewable entity and its advisory committees; (2) Make recommendations on the consolidation, transfer, or reorganization of programs within reviewable entities not under review when the programs duplicate functions performed in reviewable entities under review; and (3) Propose legislation in the next regular legislative session to carry out the recommendations of the Legislative Sunset Review Committee.
Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=58758&docnum=LB634&leg=109
Notes:	No update since February 20, 2025 meeting.
Bill:	LB664
Title:	Change the Administrative Procedure Act to require agencies to allow for public comment and submissions on proposed rules and regulations and change permissible venue for civil actions challenging rules and regulations
Status:	February 4, 2025 - Hearing before the Government, Military and Veterans Affairs Committee February 12, 2025
Summary:	LB664 would change processes under the Administrative Procedure Act (APA) and proposes to allow for public comment and submissions relating to the proposal or adoption of rules or regulations as well as challenges to rules or regulations in locations outside of Lancaster County.

Legislature Information and Status:	https://nebraskalegislature.gov/bills/view_bill.php?DocumentID=59579&docnum=LB664&leg=109
Notes:	No update since February 20, 2025 meeting.



Employee Handbook

Draft March 7, 2025

TO EMPLOYEES:

Attached is our Employee Handbook. It is designed to acquaint you with our work environment policies. This is not intended to create any contractual or legal obligations. You should read, understand and comply with provisions of this handbook.

Please review the handbook and sign the acknowledgement statement below. After signing, return this page to the Director.

ACKNOWLEDGMENT:

I have read the employee handbook and have familiarized myself with the contents, including but not limited to, the Drug Free Policy.

Name _____ Date _____

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CLASSIFICATION OF NRPAB AGENCY EMPLOYEES

Non-classified position (Exempt Employee):

- Executive Director, (not subject to the State Personnel System as per Neb. Rev. Stat. § 81-1316. The Nebraska Real Property Appraiser Board has total discretion in hiring and setting the pay rate. Benefits such as sick leave, vacation leave, military leave, civil leave, family medical leave, bereavement leave, life and health insurance, and retirement are as prescribed by State statute.)

Classified positions under Rules (Rules Employee):

- None

For employment covered under the current Classified System Personnel Rules and Regulations, NAC, Title 273, go to Nebraska DAS Personnel.

Classified positions under the NAPE/ AFSCME Contract (Contract Employee):

- ~~Business and~~ Licensing Programs Manager, A01014
- ~~Business and~~ Education Program Manager, A01014
- Business Programs Manager, A19011

For employment covered under the current Nebraska Association of Public Employees Local 61 of the American Federation of State, County and Municipal Employees (NAPE/AFSCME) Labor Contract, go to Nebraska DAS Employee Relations.

~~**Temporary part-time position (SOS Employee):**~~

- ~~(2) SOS Secretary I, R01411 (seasonal)~~

CONFIDENTIALITY AND DISCLOSURE

All employees have a responsibility to comply with all laws and regulations governing the Nebraska Real Property Appraiser Board. Confidentiality shall be maintained for Board records, employee records, applicant records and materials, background checks, and compliance materials that are not public information as per Neb. Rev. Stat. § 84-712.05. Records shall only be accessed when necessary within position responsibilities. Confidential information shall not be shared with anyone other than those who have the right to know the information within State government or the legal counsel of the Board. Failure to follow this section may lead to disciplinary action up to and including termination of employment.

CODE OF CONDUCT

The success of the Nebraska Real Property Appraiser Board is dependent on the trust and confidence of its employees, customers, and constituents. Credibility is gained by adhering to the Board's commitments, displaying honesty and integrity, displaying professionalism and respect to all, and reaching the Board's goals through honorable conduct. Individual responsibility and accountability matter. It is easy to *say* what must be done, but the proof is in the *actions*. Employees are expected to conduct themselves in a professional manner and take responsibility for their behavior and actions. Thus, the following standards are expected through the course of work related activities:

- Treat everyone with dignity and respect;
- Ensure that personal relationships do not influence business decisions, and avoid even the appearance of impropriety, bias, or conflict of interest (immediately report to the Director any situation where a conflict of interest could be perceived, or if appropriate, to the Board's Chairperson);
- Maintain appropriate relationships with co-workers, customers, the Director, and board members;
- Do not take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, misrepresentation of material facts, or any other unfair-dealing practice;
- Ensure both internal and external communication whether oral or written, is constructive and professional. Provide honest and accurate information in all organization documentation and communications;
- Ensure proficiency, quality, and accuracy while completing assigned duties;
- Report expenses accurately and honestly;
- Abide by state and federal laws, rules and regulations, and policies that cover your employment and the work you do;
- Ensure that personal appearance (including hygiene), work areas, and stations portray professional standards;
- Immediately report violations of the code of conduct and ethics to the Director, or if appropriate, to the Board's Chairperson.

Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Nepotism

Except as authorized by state law, employees shall not hire, promote, supervise, advance, or recommend the hiring, promotion, or advancement of a family member in State government. For purposes of this policy, family member means the employee's spouse, child, parent, brother, sister, grandchild, or grandparent, by blood, marriage, or adoption. Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Non-Fraternization
The Nebraska Real Property Appraiser Board encourages a collegial and supportive atmosphere for its employees. Additionally, the agency seeks to avoid misunderstandings, actual or perceived conflicts of interest, potential sexual harassment claims, and actual or perceived favoritism in the workplace[1] or while conducting State business, that could potentially result from romantic or close personal relationships between employees.

Except for with board members, employees may fraternize with, date, become romantically involved, and develop friendships, both inside and outside of the workplace, as long as the relationships do not negatively affect work. Any relationship that interferes with the agency's culture, policies, the harmonious work environment, or the productivity of employees, will not be tolerated. Adverse work environment behavior or behavior that affects the work environment that arises because of personal relationships will not be tolerated.

The Director shall not fraternize with, date, or become romantically involved with employees, others within their span of control, or board members. The Director shall not engage in any other form of relationship with subordinate employees that may create the appearance of favoritism or special treatment to any subordinate employee within his or her span of control.

Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Conflict of Interest
Employees must avoid any relationship or activity that might impair, or even appear to impair, their ability to make objective and fair decisions when performing their jobs. At times, an employee may be faced with situations in which business actions taken on behalf of the Board may conflict with the employee's own personal interests. State property, information, or business opportunities may not be used for personal gain.

Conflicts of interest could arise in the following circumstances:

- Hiring, supervising, or recommending for hire, a family member or closely related persons;
- Serving as a board member for an outside commercial company or organization;
- Owning or having a substantial interest in a supplier or contractor;
- Accepting gifts, discounts, favors or services from a customer/potential customer, or supplier, unless equally available to all employees;
- Using or attempting to use position to secure privileges or exemptions for oneself, family members, or others;
- Taking official action or making an official decision that could result in a financial benefit or detriment to the employee, a member of his or her immediate family, or a business or other organization with which he or she is associated.

Before engaging in any activity, transaction, or relationship that might give rise to a conflict of interest, employee must seek review from the Director, or in the case of the Director, from the Accountability and Disclosure Commission.

[1] For the purpose of the NRPAB Employee Handbook, workplace means all property including, but not limited to, offices, facilities, and surrounding areas such as parking lots, storage areas, owned or leased vehicles, and equipment wherever located, and whether or not they are in the control of the State.

If an employee believes a conflict of interest exists, financial or otherwise, direct or indirect, or he or she is engaged in any business, transaction, professional activity, or incurs any obligation of any nature, that is in conflict with the proper discharge of his or her duties in the public interest, he or she shall notify the Director in writing, or in the case of the Director, notify the Board's Chairperson and the Nebraska Accountability and Disclosure Commission. The written notification shall describe the potential conflict of interest. An employee who has an actual conflict of interest, as determined by the Nebraska Accountability and Disclosure Commission, will take such steps as the Commission prescribes to remove themselves from the situation in which there is a conflict.

Failure to resolve a conflict of interest, as prescribed in the procedures outlined by the Accountability and Disclosure Commission, may lead to disciplinary action up to and including termination of employment.

Solicitations, Distributions, and Posting of Materials
The Nebraska Real Property Appraiser Board does not endorse any company, product, or services. Employees shall not actively solicit for a product during their work time (or that of other employees). However, they may make known during non-work time (e.g. lunch breaks) information regarding their solicitation by placing brochures on tables in common areas.

Employees are not allowed to distribute solicitation materials to individual workstations or on employee's cars. Employees shall not approach other employees during work time for solicitation purposes, and shall not use the State of Nebraska communication systems, state computer, or other technology communication device for solicitation purposes.

Employees are cautioned to use extreme discretion when promoting a product or soliciting for an organization. Any complaints about an employee abusing this section should be brought to the attention of the Director, or if appropriate, the Board's Chairperson.

Gifts
Employees may not solicit or accept gifts based upon an understanding or agreement that their official action would be influenced thereby. No employee will accept any gift of value ($25.00 or more) from anyone having business with the state.

For purposes of this section, a gift is defined as a payment, subscription, advance, forbearance, rendering, deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefore.

Gifts will not include a campaign contribution otherwise reported as required by law; a commercially reasonable loan made in the ordinary course of business; a gift received from a relative; a breakfast, luncheon, dinner, or other refreshments consisting of food and beverage provided for immediate consumption; or the occasional provision of transportation within the State of Nebraska.

Based on the type of work in which an employee is engaged, specific statutes may apply in relation to the acceptance of gifts.

Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Intellectual Property
All work products developed on work time belong to the State of Nebraska and are considered intellectual property. Work products include, but are not limited to, computer code, computer applications, proposals, manuals, or white papers. Any outside financial gain or other benefits from work products developed while working for the State is prohibited. Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Legal Charges or Convictions
Employees charged or convicted of any state and/or federal offenses (misdemeanor or felony, other than a minor traffic violation), or that have been charged or convicted of an offense related to their duties, are expected to immediately report the charges or convictions to the Director, or in the case of the Director, report such charges or convictions to the Board's Chairperson. Failure to follow this section may lead to disciplinary action up to and including termination of employment.

Political Activities
An employee may engage in any political activities except that:

- An employee will not participate in political activities during normally scheduled work hours or while performing official State duties;
- No employee will use or authorize the use of State personnel, property, resources, or funds for campaign purposes, unless otherwise permitted by law;
- An employee whose position is partially or entirely funded with federal money, and is Covered by the federal Hatch Act, is barred from being a candidate for a partisan office (offices with candidates identified as being from specific political parties).

If an employee wishes to take part in political activities during normally scheduled work hours, the employee must arrange for leave (vacation, leave without pay, etc.) to cover the period of absence. If an employee is elected to office, and such office presents a conflict of interest with the employee's job, or interferes with the employee's scheduled work hours, the agency has authority to change the terms and conditions of employment, up to and including termination of employment.

Smoking/Tobacco Use
In order to maintain a safe and comfortable working environment, smoking, e-smoking, vaping, and/or the use of tobacco products in any form is strictly prohibited in the workplace (except for designated areas), or while conducting state business. This includes, but is not limited to the use of cigarettes, pipes, chewing tobacco, e-cigarettes, or other devices. All work and break areas, State owned motor vehicles, public spaces including, but not limited to, offices, restrooms, conference rooms, meeting rooms, classrooms, employee cafeterias, hallways, and stairways shall remain smoke and vapor free. Violation of this section may result in disciplinary action up to and including termination.

Weapons/Firearms
Possession of firearms, explosives, or other items considered weapons in the State's owned or leased buildings is prohibited. A weapon is defined as a firearm, knife, bludgeon, or other device, instrument, material, or substance capable of being used, or used, to produce death or bodily harm. Employees are expected to report these circumstances to the Director, or if

appropriate, to the Board's Chairperson. Violation of this section may result in disciplinary action up to and including termination.

Violence in the Work Environment

The agency's policy is to promote a safe work environment that is free from violence, threats of violence, intimidation and other disruptive behavior. Employees are expected to refrain from conduct that may be dangerous to others. Conduct that threatens, intimidates, abuses, assaults, or coerces another employee, customer, vendor or business associate, will not be tolerated. State resources may not be used to threaten, intimidate, stalk, or harass anyone at the workplace or outside of the workplace.

Examples of work environment violence include, but are not limited to:

- Threatening behavior such as shouting, shaking fists, destroying property, or throwing objects;
- Verbal or written threats - any expression of intent to inflict harm;
- Harassment that includes behavior that alarms, verbally abuses, or is known to be inappropriate;
- Verbal abuse such as swearing, insults, or condescending language;
- Cyber attacks and cyberbullying; and/or
- Physical attacks such as hitting, shoving, pushing, or kicking.

Severe threats or assaults that may require immediate attention shall be reported to the police by calling 911. Any violent, harassing, threatening, intimidating, or other disruptive behavior should not be ignored and should be reported to the Director, or if appropriate, to the Board's Chairperson. Anyone found to be responsible for threats of, or actual violence, or other intimidating conduct, will be subject to prompt disciplinary action up to and including termination of employment.

Employees should promptly inform the Director, or if appropriate, the Board's Chairperson, of any work environment violence, and/or any protective or restraining order that they have obtained that lists the workplace as a protected area.

DRUG FREE POLICY

The Nebraska Real Property Appraiser Board is committed to providing an employment environment that is free from the detrimental effects of intoxicating substances such as controlled substances (drugs) and/or alcohol.

For purposes of this section, the term "controlled substance" means any drug or chemical whose manufacture, possession, or use, is controlled by the government. Generally, these are drugs that have a high potential for abuse. Such drugs include, but are not limited to, heroin, marijuana, methamphetamines, cocaine, PCP, and crack. They also include illegal use of "prescription drugs" that have not been legally prescribed for the individual.

The manufacture, possession, distribution or use of controlled substances, and/or the use of alcohol is prohibited in the workplace or while conducting State business by its employees, and by those who engage or seek to engage in business with the State is prohibited. There is no differentiation between someone who illegally uses drugs and someone who sells or distributes drugs. Any employee who gives, or in any way transfers, a controlled substance to another person, or sells or manufactures a controlled substance while conducting State business, while representing the Nebraska Real Property Appraiser Board in an official capacity, or while in the workplace, will be subject to disciplinary action up to and including termination.

Any employee found violating this section, and/or convicted of violating any criminal drug statute while in the workplace or while conducting State business, will be subject to discipline up to and including termination, and/or may be required to successfully complete an approved drug/alcohol abuse program sponsored by a private or governmental institution. An employee shall report within five calendar days, any criminal drug statute arrest(s) or conviction, to the Director, or if appropriate, to the Board's Chairperson.

This policy does not prohibit the use of a controlled substance that has a currently accepted medical use, provided the drug is prescribed or authorized by a medical doctor, the use of the drug at the prescribed or authorized level is consistent with the safe performance of the employee's duties, and the drug is used at the dosage prescribed or authorized. When an employee under physician's guidance is taking prescription drugs or other medication that could affect the employee's ability to work safely, the employee taking the medication is responsible for reporting the matter to the Director, or if appropriate to the Board's Chairperson, before beginning work. Working under the influence of prescribed medication is prohibited if it causes inability to perform the job safely, even when using medication under the employee's physician's guidance.

Reasonable Cause Testing

Employees may be subject to drug and alcohol testing when there is reasonable cause or suspicion to believe the employee is using, or under the influence of, a controlled substance or alcohol while in the workplace, or while conducting State business.

Reasonable cause or suspicion exists when the actions or appearances of an employee are out of the ordinary and unusual to the normal behavior patterns of the employee. It is based on objective facts sufficient to lead a prudent person to conclude that a particular employee is unable to satisfactorily perform his/her duties due to drug or alcohol impairment. The conduct

relied upon to form reasonable cause or suspicion must be based on specific describable observations, including but not limited to, the following examples:

- Observable signs of intoxication (such as bloodshot or watery eyes, slurred speech, appearance of unsteady body movements, or breath odors);
- A work related accident or near accident that indicates employee fault;
- Decreases in the quality or quantity of employee productivity, judgment, reasoning, concentration;
- Marked changes in behavior or erratic conduct;
- Deviations from safe working practices;
- Credible information received from a reliable person with firsthand knowledge;
- Smell of alcohol, marijuana, or other drug.

Drug/Alcohol Testing Procedures
Upon determination that reasonable cause or suspicion exists, an employee who is believed to be under the influence of an intoxicating substance while in the workplace or while conducting State business, may be directed to undergo drug/alcohol testing. The Director will document the events surrounding this reasonable suspicion. If an employee is referred for testing, all efforts will be made to transport the employee with at least two Real Property Appraiser Board employees or board members to the nearest testing facility. The employee will be required to provide a blood, breath, or urine sample. The sample will be tested qualitatively for at least the following substances: THC, cocaine, PCP, opiates, methamphetamine/amphetamine, and alcohol. All testing procedures for contract employees will be carried out in accordance with the NAPE/AFSCME Contract.

An employee who is required to submit a sample for testing after determination of reasonable cause or suspicion will be informed verbally, followed by a written directive, that he/she may be placed on unpaid or paid investigatory suspension, pending the outcome of an investigation. After the testing is complete, the employee will not be returned to work or allowed to drive him/herself home. The Director, or the Board's Chairperson in the Director's absence, will assist the employee in arranging for transportation home after the testing, preferably by cab (at employee expense), or a ride provided by a family member or friend.

Refusal to Test
An employee refusing to submit a sample under this policy will be placed immediately on unpaid investigatory suspension, and will be subject to disciplinary action. Refusal by an employee to be tested, or confirmation by the lab that a specimen has been altered, will be treated as a positive test. Employees suspected of being under the influence of drugs/alcohol who refuse an escort to be tested will be given a directive to not drive home. Local law enforcement will be notified if an employee suspected of being under the influence disregards a directive not to drive home and leaves in his/her vehicle.

Negative Test Results
If the test results are negative for alcohol/drugs, the employee will be reinstated back to work and all leave without pay during the investigatory suspension will be paid back to the employee. All records of the investigation will be purged.

HARASSMENT POLICY

Harassment is defined as sexual harassment or any inflammatory comments, jokes, printed material and/or innuendo, based in whole or in part on race, color, sex, religion, age, disability or national origin, when:

(1) a reasonable person could conclude such conduct has the purpose or effect of creating an intimidating, hostile, or offensive working environment; or

(2) such conduct interferes unreasonably with a person's work or employment opportunities.

It is the Nebraska Real Property Appraiser Board's policy to treat all persons fairly, and with dignity and respect. Several sections below outline expected and prohibited behavior in the organization. In addition, employees of the Nebraska Real Property Appraiser Board have certain rights. The following sections provide a general guide to state and federal employment rights.

Equal Employment Opportunity

The Nebraska Real Property Appraiser Board provides equal employment opportunities (EEO) to all employees and applicants for employment without regard to race, color, religion, genetics, national origin, age, sex, marital status, pregnancy, disability, military status, veteran status, and/or political affiliation or beliefs. Additionally, the Board prohibits discrimination in any employment action, and in any work environment (including workplace), against any individual based on legally protected statuses. Employment actions include hiring, placement, promotion, termination, layoff, recall, transfer, leaves of absence, compensation and training. In addition, all related federal and state labor laws should be followed.

The Nebraska Real Property Appraiser Board also expressly prohibits any form of harassment based on race, color, religion, gender, national origin, age, genetic information, disability, or veteran status or any other status protected by state and/or federal law. Such harassment includes, but is not limited to, verbal, written, or physical conduct that degrades or shows hostility or aversion toward an individual because of a legally protected status.

Employees who report EEO concerns and/or alleged violations of this policy in good faith will not be subject to retaliation. Employees who knowingly permit discrimination and/or harassment of any kind shall be subject to discipline.

Disability Accommodations

The Nebraska Real Property Appraiser Board's policy is to comply with all federal and state laws concerning the employment of persons with disabilities, and to act in accordance with regulations and guidance issued by the Equal Employment Opportunity Commission (EEOC). Furthermore, it is the Board's policy not to discriminate against qualified individuals with disabilities concerning application procedures, hiring, advancement, discharge, compensation, training, or other terms, conditions, and privileges of employment.

The Americans with Disabilities Act (ADA) and the Americans with Disabilities Amendment Act (ADAA) are federal laws that prohibit employers from discriminating against applicants and individuals with disabilities. It further adds that upon request, an employer shall provide reasonable accommodations to applicants and employees who are qualified for a job, so that they may perform the essential job duties of the position.

Employees may request an accommodation at any time in writing. Each request will be examined and a determination will be made. Medical and disability information is confidential, and this includes any accommodation requests and accommodations provided, except when an individual has a legitimate need to know. Except to the Board, the Director may not disclose information concerning another employee's disability, request for, or actual accommodation.

The Nebraska Real Property Appraiser Board will reasonably accommodate qualified individuals with a disability so that they can perform the essential functions of a job, unless doing so causes an undue hardship, or causes a direct threat to these individuals or others in the workplace. Questions and requests for any accommodations should be presented to the Director, who is responsible for processing all requests for reasonable accommodation.

Employees who report disability, ADA concerns, and/or alleged violations of this policy in good faith will not be subject to retaliation. Employees who knowingly permit discrimination and/or harassment of any kind shall be subject to discipline.

Pregnancy Discrimination
Limiting, segregating, or classifying a job applicant or employee in a way that adversely affects the opportunities or status of the employee because the employee is pregnant or has given birth, or has a related medical condition is discriminatory. It is also discriminatory for an employer to participate in a contractual or other arrangement or relationship that has the effect of subjecting such an individual to discrimination in the application or employment process.

The Nebraska Real Property Appraiser Board's policy is to comply with all federal and state laws concerning the employment of persons who are pregnant, have given birth, or who have a related medical condition. Reasonable accommodation with respect to the above conditions shall include acquisition of equipment for sitting, more frequent or longer breaks, periodic rest, assistance with manual labor, job restructuring, light-duty assignments, modified work schedules, temporary transfer to less strenuous or hazardous work, time off to recover from childbirth, or break time and appropriate facilities for breast-feeding or expressing breast milk. Accommodations that require significant difficulty or expense, thereby posing an undue hardship, will not be made.

Sexual Harassment
Sexual harassment constitutes discrimination and is illegal under federal, state, and local laws. There are two types of sexual harassment. The first type, quid pro quo (or "this for that"), occurs when the employee's submission to, or rejection of, sexual advances or conduct can explicitly or implicitly affect the terms or conditions of employment, or is used as basis for employment decisions. The second type is a hostile work environment where unwelcome conduct of a sexual nature creates an uncomfortable or hostile work environment.

Employees are prohibited from sexually harassing other employees, whether or not the incidents of harassment occur in the workplace or while conducting State business, and whether or not the incidents occur during working hours. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors and other verbal or physical conduct of a sexual nature when:

- Such conduct has the purpose or effect of creating an intimidating, hostile, or offensive work environment;
- Submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment;
- Submission to or rejection of such conduct by an individual is used as the basis for employment or decisions affecting an employee or recipient of the Board's services;
- Such conduct has the purpose or effect of unreasonably interfering with an employee's work performance or creating an intimidating, hostile, or offensive working environment.

While sexual harassment encompasses a wide range of conduct, some examples of specifically prohibited conduct include, but is not limited to:

- Unwanted sexual advances or requests for sexual favors;
- Sexual jokes and innuendos, propositions or other sexual comments, gestures, noises, remarks, and/or jokes;
- Verbal abuse of a sexual nature;
- Leering, whistling, or touching, pinching, patting, grabbing, and/or brushing up against another person's body;
- Insulting or obscene comments or gestures;
- Display of sexually suggestive objects or pictures in the workplace or through the State of Nebraska communication systems.

Sexual harassment can also occur when the above described actions are directed at or made in the presence of any employee who indicates or has indicated in any way that such conduct in his or her presence is unwelcome.

If employees believe they have been subject to sexual harassment or any unwanted sexual attention, they should make their unease and/or disapproval directly and immediately known to the harasser whenever possible. If the situation is not immediately resolved, or if the employee is unable to address, or is uncomfortable in addressing, the alleged harasser directly, he or she should report the incident to the Director, or if appropriate, to the Board's Chairperson.

Bullying
Bullying is repeated inappropriate behavior, either direct or indirect, whether verbal, physical or otherwise, conducted by one or more persons against another or others. Employees are prohibited from bullying other employees whether or not the incidents occur at the workplace or while conducting State business, and whether or not the incidents occur during working hours. As with sexual harassment, it is the effect of the behavior upon the individual that is important.

Examples of bullying include, but are not limited to the following:

- **Verbal Bullying:** slandering, ridiculing, or maligning a person or his/her family; persistent name calling that is hurtful, insulting or humiliating; using a person as the butt of jokes; shouting, raising one's voice at an individual in public and/or in private; spreading rumors or gossip.
- **Physical Bullying:** pushing; shoving; kicking; poking; tripping; assault, or threat of physical assault; damage to a person's work area or property.
- **Gesture Bullying:** non-verbal threatening gestures, glances that can convey threatening messages.
- **Exclusion, ostracizing, or shunning:** socially or physically excluding or discounting a person during work-related activities, persistently ignoring or interrupting another, deliberately excluding an individual, or isolating them from work-related activities (meeting invites, etc.).
- **Mobbing:** occurs by a group of people rather than a single person and includes behaviors described in the other categories; encouraging others to treat another poorly; enforcing total group exclusion against someone by explicitly or implicitly threatening others if they don't comply.
- **Cyber Bullying:** using electronic communication to bully a person, typically by sending or posting messages of an intimidating or threatening nature. This can occur through social media, emails, text, or other digital communication method.
- **Other examples:** persistent singling out of one person; public humiliation of any form; public reprimands; taking credit for another's ideas; continual unwarranted criticism on matters unrelated, or minimally related, to the person's job performance or description; setting unreasonable deadlines; repeatedly accusing someone of errors that cannot be documented; purposefully overloading or under-loading another's workload; withholding information.

Bullying should be reported to the Director, or if appropriate, to the Board's Chairperson.

People are by nature different. Personality conflicts or not liking someone are not considered bullying. Neither is an employee being held accountable to work standards and/or behavior or performance expectations. Additionally, legitimate counseling or discipline based on documented facts of sub-par performance, leave abuse, and/or any other policy violation is not considered bullying.

Retaliation Prohibited
Retaliation includes, but is not limited to disciplining, changing work assignments of, providing inaccurate work information to, and/or refusing to cooperate or discuss work-related matters with an employee, co-worker, or the Board. Pressuring, falsely denying, lying about or otherwise covering up or attempting to cover up conduct, such as that described in any item above, is prohibited and may result in discipline up to and including termination of employment.

Retaliation against any individual making a good faith complaint of violations of these or other policies is prohibited, and those engaging in retaliatory behavior will be subject to discipline up to and including termination of employment.

BENEFITS

State benefit option guides (for active employees, Cobra/Retirees, and Temporary employees) are available on the web at Nebraska DAS Personnel – Wellness and Benefits. Employees must work half time or more to qualify for benefits. Changes may be made to benefits during open enrollment or when a qualifying event occurs. Consult the Director for more details.

Elective benefits include:

- Health Coverage with a Prescription Drug Program
- Dental
- Vision
- Flexible Spending Accounts
- Civil and Injury Leave
- Long-Term Disability Benefits
- AD &D Insurance
- Life Insurance
- Employee Discount Programs
- Military or Emergency Duty Leave

The State provides a basic life insurance benefit of $20,000 to eligible full-time employees at no cost and to eligible part-time employees for a minimal monthly charge.

Retirement
Membership to the Nebraska State Employees Retirement Plan is mandatory immediately upon hire for all permanent employees who work one-half or more of the regularly scheduled hours during each pay period. The contribution will be automatically deducted from the first paycheck, and all subsequent paychecks, and credited to the employee account in the Nebraska Public Employees Retirement Systems Plan.

Contributions are:

- Tax sheltered;
- 4.8% of gross wages;
- Matched at a rate of 156% of employees' contributions;
- Vested after the period specified on the plan.

Deferred Compensation
The Deferred Compensation Plan is a voluntary investment plan in which an employee authorizes the State to defer part of their current compensation and receive the amount, plus earnings, at a later date, such as at retirement. Deferred Compensation is available to any employee and can be started and stopped at any time.

Credit Union
State employees (except temporary) are eligible to join the Nebraska State Employee Credit Union. The Lincoln Credit Union Office is located at 330 S 16th Street, Lincoln, Nebraska and can be reached at (402) 471-2561.

Employee Assistance Program (EAP)
The Nebraska Real Property Appraiser Board has elected the Employee Assistance Program (EAP) coverage for all full time employees. EAP is provided through Deer Oaks EAP and offers free short-term counseling and referral services to deal with family issues that may be affecting

job performance or personal well-being. It is available 24 hours a day, seven days a week. All consultations and counseling are completely confidential.

Such issues include but are not limited to:

- Alcoholism;
- Drug dependency;
- Financial matters;
- Legal assistance;
- Marital or family distress;
- Mental illness;
- Employment related matters.

Fees for services beyond and outside of the EAP contract are the responsibility of the employee. EAP can be contacted at (800) 666-8606 or (402) 354-8000.

Employee Engagement
The State of Nebraska offers employees many engagement opportunities, including employee recognition, charitable initiatives, and discount programs. More information can be found at Nebraska DAS Personnel – Teammate Engagement.

Employee Parking
The State of Nebraska offers employees the opportunity to park in State owned parking facilities for a fee deducted from the employees pay for each month. Parking facilities requests and assignments are made in accordance with the State of Nebraska Parking Manual. If an employee request is approved, the Director will be notified by Nebraska DAS Buildings to initiate the deduction for the parking fee from the employee's pay.

WORKPLACE, OFFICE HOURS, AND WORK SCHEDULES

Agencies and departments of the State of Nebraska have a statutory responsibility (Neb. Rev. Stat. § 81-113) to be open for the transaction of business from 8:00 am to 5:00 pm, Monday through Friday, except for holidays. At least one employee shall be in the office during this time, unless employees are required to attend a Board function, or an extenuating circumstance as declared by the Director or the Board's Chairperson in the Director's absence, prevents or limits the employees' ability to reach, enter, or remain in the office. If only one employee is present in the office, the office may be closed for short durations as needed for breaks, lunch, and to conduct agency business. The Director must be notified by email of such closure.

The Nebraska Real Property Appraiser Board honors the State of Nebraska Emergency Weather Policy. In the case of an extenuating circumstance, such as inclement weather, employee safety and welfare is always the primary concern. If a situation prevents all employees from reaching the office, all employees shall remain in contact with the Director during business hours to ensure that an employee reaches the office in a safe and timely manner if reasonable. Employees will determine for themselves their ability to drive to work safely, the condition of their vehicle, and the immediate road conditions. If an employee is unable to reach the office, the employee may choose to flex time, work remotely, request vacation leave, or choose leave without pay.

Workplace

Unless a telecommuting[1] arrangement is in place between the agency and an employee, the primary place of business for all employees is the Board's office. All full-time employees may also work remotely. Utilizing this option shall guarantee the Nebraska Real Property Appraiser Board's ability to provide services and meet all workload demands, and any employee utilizing this option shall be reasonably available by email, WebEx (instant messaging and video conferencing), or phone while remote working.

A classified employee may work remotely without permission outside of regular business hours (utilizing flex-scheduling or in lieu of paid leave). If a classified employee wishes to work remotely during regular business hours, he or she must send an email to the Director making a request to work remotely. The email shall include the date(s) and time period for which the request is being made. The Director will discuss the date and time period with any other employees affected by the request as needed to ensure adequate staffing in the office. The Director will respond to the email request with an approval or denial. In the case of an extenuating circumstance or inclement weather, a classified employee may work outside of the office during regular business hours with an email notice to the Director only. The Director reserves the right to revoke an employee's privilege to work remotely, temporarily or permanently, if this privilege is abused.

[1] Telecommuting is a work arrangement between an employer and employee that allows an employee to permanently work from home or a satellite location for all, or part, of the employee's regularly scheduled work week (e.g. regular scheduled work week includes working in office on Monday, Wednesday, and Friday, and working from home on Tuesday and Thursday on a permanent basis).

Visitors
Individuals not involved in business activity of the agency are not allowed in the office work areas. Exceptions would be family members or friends, as long as the visitation does not negatively affect work. Any visitation that interferes with the Board culture, policies, the harmonious work environment, or the productivity of employees, will not be tolerated. The Board's Director has the responsibility and authority to determine what activity/behavior negatively impacts work. Upon first occurrence, an employee's visitor shall be asked to leave. Second and subsequent occurrences may be cause of disciplinary action that may result in termination.

Workplace Security
Security is everyone's responsibility. The following are a few reminders that will help preserve a safe and secure environment.

- Keep valuables secured in a locked desk or cabinet;
- Always carry keys and ID access card;
- Report suspicious persons, packages, mail, or activity to the Director, or the Board's Chairperson in the Director's absence.

Building entry requires ID access cards (during non-business hours for main entries, and all hours for non-main entries), and office entry requires a key (during non-business hours). The Director will coordinate issuance of an appropriate ID access card and office key for each employee. An employee's ID access card and key are for his/her personal use only. Sharing either with other employees or non-employees represents an unauthorized security breach that may subject the employee to disciplinary action up to and including termination.

In the event your ID access card or office key is lost or stolen, an employee is to immediately notify the Director, or the Board's Chairperson in the Director's absence. The employee will be issued a new ID access card or office key, possibly at the employee's expense.

Work Schedules
The Director shall render not less than forty hours each week except any week in which a paid holiday may occur per Neb. Rev. Stat. § 84-1001 (1). Hours rendered includes those worked and any applied leave.

The standard pay period for all classified positions is 80 hours included in two consecutive 40 hour work weeks (8:00 a.m. to 5:00 p.m., Mon-Fri; or specific arrangement between agency and employee). Hours may be flexed by classified employees anytime during each forty-hour week included in the pay period. If a classified employee wishes to utilize flex time, he or she may do so by sending an email to the Director making a request to utilize flex time. The email shall include the date(s) and time period for which the request is being made. The Director will discuss the date and time period in with any other employees affected by the flexed time as needed to ensure adequate staffing in the office. The Director will respond to the email request with an approval or denial. If for any reason the 40 hours cannot be met during the week, approved leave shall be applied to the difference. In the case that leave is not approved, the hours will be unpaid.

Such flex time shall guarantee the Nebraska Real Property Appraiser Board's ability to provide services and meet all workload demands. The Director at his or her discretion may require the employee to choose a different time to flex his or her hours. In addition, the Director reserves the right to revoke an employee's flex time privileges, temporarily or permanently, if the use of flex time is abused.

The standard pay period includes two consecutive work weeks for all temporary positions. Hours are determined by availability on an individual basis. Hours may be flexed by temporary employees anytime during each work week included in the pay period. If a temporary employee wishes to utilize flex time, he or she may do so by sending an email to the Director to make a request to flex hours. The Director will respond with an approval or denial. If for any reason the scheduled hours cannot be met during the week, the hours will be unpaid.

Overtime
In accordance with the NAPE/AFSCME Contract, all contract employees and temporary employees in contract specified positions are eligible for overtime as authorized. Overtime must be approved by the Director in advance. The employee shall receive compensation at one and one-half times their hourly rate in the form of either pay or compensatory time off for hours worked in excess of 40 hours in any work week. Sick or vacation leave are not considered as work time in a 40 hour week.

Rest Breaks
All classified and temporary employees shall be granted rest periods during each work day in accordance with the following:

- The NAPE/AFSCME Contract for contract employees and temporary employees in contract specified positions.
- The Nebraska Administrative Code, Title 273, for rules employees and temporary employees in rule specified positions.

Meal Periods
In accordance with the NAPE/AFSCME Contract, all classified and temporary employees shall be granted an unpaid meal period of one hour. Employees may adjust the schedule according to the flex time policies allowing work through a meal period. An email shall be sent to the Director to notify him or her of the intent to forgo an unpaid meal period.

LEAVE

Approval Of

With the exception of illness, an extenuating circumstance, or inclement weather, leave requests shall be pre-approved by the Director. When a classified or temporary employee wishes to make a request, an email shall be sent to the Director stating the type of time the employee wishes to use, along with how many hours the employee wishes to use. The Director will discuss the date and time period in with any other employees affected as needed to ensure adequate staffing in the office. The Director will respond to the email request with an approval or denial. The following also applies to classified or temporary employee leave requests:

- All requested vacation leave contiguous to a state holiday should be made no less than 10 days from the holiday. The Director will respond with approval or denial within 5 days of the holiday. If no leave requests are received at 10 days from the holiday, the first request received will be considered by the Director. Any request received within 10 days from the holiday will be reviewed by the Director on a case-by-case basis. Approval will be based on the Board's ability to provide services and meet all workload demands. If the Director determines that it is not in the best interest of the Board to approve the vacation leave request, an explanation will be provided to the employee in writing.

- Requests for vacation leave during the official board meeting preparation period as determined by the Director, the day of the board meeting each month, or anytime during the months of September through December will be reviewed by the Director on a case-by-case basis. Approval will be based on the Board's ability to provide services and meet all workload demands. If the Director determines that it is not in the best interest of the Board to approve the time off request, an explanation will be provided to the employee in writing.

- All requested time off due to illness, bereavement, extenuating circumstances, or inclement weather, must be made as soon as possible. Any time off requests made on short notice may require substantiation of the request upon return to work prior to approval for time off being granted (e.g. Note from doctor may be requested after employee calls in for time off due to illness).

If at any time after approval, but before the end of the pay period, a classified or temporary employee may flex time approved as time off. Any communication documenting an employee's leave shall be included with the timecard and payroll documents for that pay period.

The Director shall notify the Board's Chairperson by email of his or her intent to utilize leave, which shall be included with the timecard and payroll documents for that pay period.

Vacation Leave

All permanent employees earn paid vacation leave time. Earning of leave begins immediately upon employment and may be applied as soon as it is earned, subject to the provisions of the Nebraska Administrative Code, Title 273 or NAPE/AFSCME Contract for classified employees. The Director may deny a vacation leave request under circumstances deemed appropriate by the Director (e.g. Board meeting preparation period, the day of a board meeting, renewal season, or inadequate staffing in the office on the day of request).

Vacation leave may be used in place of sick leave.

At the discretion of the Director, vacation leave may be advanced to classified employees in an amount not to exceed a total of 80 hours. Employees shall reimburse the State for all used unearned vacation leave upon separation or transfer in accordance with the NAPE/ AFSCME Contract, and/or Nebraska Administrative Code, Title 273.

Current law provides that permanent employees shall only be entitled to have accumulated as of 11:59 p.m. on December 31st of each year, the number of hours of vacation leave which the employee earned during that calendar year. Hours of vacation leave accumulated in excess of that number shall be forfeited. ~~Contract e~~Employees are allowed 280 hours of vacation leave to be carried forward. A reasonable effort will be made to allow the use of leave, subject to forfeiture. Any reasonable request for leave, if denied and then forfeited must be paid out to the requesting employee, within 30 days of forfeiture.

Reasonable vacation accumulated/forfeit use considerations include:

- The amount of leave requested,
- The number of days remaining prior to forfeiture during which the employee may take vacation leave and the amount of vacation the employee has accrued and would forfeit if not granted,
- Time between the date of request and the requested leave start date,
- Public safety concerns and other relevant factors (including operational needs).

Acceptable reasons to deny vacation accumulated/forfeit requests include:

- The request was made without appropriate notification.
- The request was made without accrual coverage.
- Granting the request would create a staffing or operational shortfall, or create a public safety risk.

If the employee's vacation accumulated/forfeit request is not granted, the reason for the denial should be documented and a response will be provided to the employee in writing.

Sick Leave
All permanent employees earn paid sick leave time. Earning of leave begins immediately upon employment and may be applied as soon as it is earned, subject to the provisions of the Nebraska Administrative Code, Title 273 or NAPE/AFSCME Contract for classified employees.

Sick leave may be utilized for illness, disability, injury, or surgery of employee or an immediate family member. Pregnancy, post-natal recovery and miscarriage shall be considered temporary disabilities. Immediate family shall be considered as a spouse, children, parents, and those in the same relationship to your spouse. At the Director's discretion, definition of immediate family may be broadened. Any employee that is ill, or feels that he or she is coming down with an illness, is advised to not report to work until symptoms have dissipated.

Substantiating evidence may be required for sick leave approval, and shall be required if sick leave is 10 continuous workdays or longer. A statement from a doctor with minimum information necessary as directed by the Health Insurance Portability and Accountability Act (HIPAA) to protect personal information would be acceptable. When out on sick leave for more than one day, Director must be informed of status, and in the case of the Director, the Board's chairperson must be informed of status. A classified employee shall be notified in advance and in writing (to include email) if sick leave abuse is suspected. Sick leave may be denied when the Director has evidence of sick leave abuse.

Sick leave cannot be used as vacation leave.

At the discretion of the Director, sick leave may be advanced to classified employees in an amount not to exceed a total of 80 hours. Employees shall reimburse the State for all used unearned sick leave upon separation or transfer in accordance with the NAPE/ AFSCME Contract, and/or Nebraska Administrative Code, Title 273.

Compensatory "Comp" Time
In lieu of overtime, and with the Director's approval, classified employees may accrue compensatory ("comp") time off, which may be applied as soon as it is earned, subject to the provisions of the Nebraska Administrative Code, Title 273 or NAPE/AFSCME Contract. The Director may deny a compensatory time off request under circumstances deemed appropriate by the Director (e.g. Board meeting preparation period, the day of a board meeting, renewal season, or inadequate staffing in the office on the day of request). The agency reserves the right to pay comp time balances out at any time. Use of compensatory time hours does not count toward the calculation of hours worked for overtime purposes. Employees are responsible for obtaining the Director's approval prior to accruing compensatory time hours.

Bereavement Leave
Up to 5 days of bereavement leave may be granted to an employee for a death in the immediate family. Immediate family shall mean spouse, father, mother, grandfather, grandmother, sister, brother, child, grandchild, spouse of any of these, or someone who bears a similar relationship to the spouse of an employee. Step-persons and unborn persons bearing these relationships are included. At the Director's discretion, the definition of immediate family may be expanded to include other individuals with a similar personal relationship to the employee as that of an immediate family member.

Military Leave
Military leave shall be granted in accordance with applicable federal and state laws, and is limited to 120 hours a year, with no accumulation of unused leave carried over to the following calendar year. Such military leave may be taken in hourly increments. Employees who are members of the National Guard or Reserve shall provide their Unit Training Assembly (drill) schedule, or military orders where applicable, as soon as it is available from the Military Unit.

Civil Leave
All employees, including temporaries, shall be eligible for paid civil leave for Jury Duty, Election Board Duty, Voting Time, Court Appearances, Disaster relief Leave. Provisions outlined in the NAPE/ AFSCME Contract, and/or Nebraska Administrative Code, Title 273 apply to classified employees.

Leave of Absence
An unpaid leave of absence may be granted, not to exceed one year (except for military service and some worker's compensation cases), when such absences will not interfere with the best interest of the Nebraska Real Property Appraiser Board. Under unusual circumstances, this time may be extended by the Director, or in the Director's case, the Board's Chairperson. Written requests for leaves of absence will be considered for such things as temporary disabilities, educational purposes, or other uses. Medical leaves of absence shall not exceed six weeks unless approved by a physician. The leave of absence when granted shall be in writing and detail the employment conditions that will be in effect at the end of the absence. Vacation leave shall not be required to be exhausted prior to such requests.

Family Medical Leave (FML)
Family Medical Leave is unpaid time off from work. An employee must have at least twelve total months of service and at least 1250 hours of service in the previous twelve-month period to be eligible for Family Medical Leave. Temporary employment with the State of Nebraska counts toward an employee's eligibility. An employee can use paid vacation leave, accumulated compensatory time, or sick leave, if the requested sick leave meets conditions outlined in this handbook for use, as part of their 12 weeks of Family Medical Leave if the employee should so choose.

Unpaid Family Medical Leave may be used for the following reasons:

- Because of the birth of a child of the employee.
- Because of the adoption or placement of a foster care child with the employee.
- In order to care for the serious health condition of the employee's spouse, child, or parent.
- Because of the serious health condition of the employee.
- Because of any qualifying exigency (as defined by the Secretary of Labor) arising out of the fact that the spouse, or a son, daughter, or parent of the employee is on active duty (or has been notified of an impending call or order to active duty) in the Armed Forces in support of a contingency operation.
- Because the employee who is the spouse, son, daughter, parent, or next of kin of a covered service member shall be entitled to a total of 26 workweeks of leave during a 12-month period to care for the service member. (This leave shall only be available during a single 12-month period.)

An employee requesting to use Family Medical Leave due to a serious health condition must provide certification from a health care provider that must include:

(1) The date on which the serious health condition commenced;
(2) The probable duration of the condition;
(3) Any appropriate medical facts;
(4) A statement containing specific information why the employee is needed to care for the child, spouse or parent, **OR**, a statement containing specific information why the employee is unable to perform the functions of the job;
(5) If the leave is to be intermittent, a statement containing specific information concerning planned medical treatments, the expected dates, and duration of treatment.

The agency may require a second opinion (the agency's choice of health care provider) and must pay for the cost of the second opinion. If the second opinion differs from the first, a third opinion may be sought (from a mutually agreed upon health care provider, again, at the agency's expense). The results of the third opinion are final.

Maternity Leave Donation Program (MLD)
When an expectant mother needs to be away from work due to a birth of a child, she may request MLD in writing. The request must include substantiating evidence as described in the Family Medical Leave Act. MLD shall be available only to employees who have exhausted their own earned sick leave, in conjunction with an approved Family Medical Leave (FML) under the Family Medical Leave Act and only with approval of the Director, or in the case of the Director, the Board's Chairperson.

Employees shall meet the following criteria before request(s) for donations can be made:

- Be the expectant mother of a newborn baby.
- FML request has been approved by the agency.
- Have exhausted all earned sick leave.
- Have not offered anything of value in exchange for the donation.

Employees may contribute accrued vacation leave or earned compensatory time to benefit another employee within the agency who requests MLD. Vacation leave and earned compensatory time shall be donated in no less than 4-hour increments. The contributing employee must identify the specific amount of time donated and the name of the recipient of the donated time on the appropriate forms for that purpose. Vacation leave and compensatory time donated and transferred to another employee pursuant to this provision shall be irrevocably credited to the recipient's MLD account.

Catastrophic Illness Leave
An employee experiencing a catastrophic event may be eligible for catastrophic leave donations from the other employees. A catastrophic event is defined as a serious illness or injury resulting in a prolonged absence of at least thirty workdays during the past six months. Refer to NAPE/AFSCME Contract, or the Nebraska Administrative Code, Title 273 for information on eligibility conditions and donating to other employees.

Injury Leave and Worker' Compensation
All employees (including temporary) who are disabled as a result of a job-related injury or disease, that is deemed compensable by Worker's Compensation, may be granted injury leave not to exceed five of the employee's normal working shifts for any particular injury. A working shift is counted even if an employee is absent for any portion of their assigned shift. Disabled shall mean the employee is unable to perform the tasks usually encountered in one's employment due either to an injury/disease or to treatment for an injury/disease. Any job-related injury or disease shall be reported to the Director, or in the case of the Director, the Board's Chairperson, as soon as possible and the agency shall have the responsibility to supply all the necessary information to the DAS Risk Management Division. No employee shall receive payments (worker's compensation plus regular pay) in excess of his or her regular gross wage. In addition, employees being paid workers' compensation for job-related injuries or disease may

use accrued sick, vacation or compensatory leave time to supplement the payment up to, but not to exceed, their regular gross pay.

Holidays
The State of Nebraska annually recognizes eight hours of Holiday Leave with pay for 12 holidays each year. Temporary employees are not eligible for holiday leave with pay.

New Year's Day	January 1
Martin Luther King Day	Third Monday in January
President's Day	Third Monday in February
Arbor Day	Last Friday in April
Memorial Day	Last Monday in May
Juneteenth	June 19
Independence Day	July 4
Labor Day	First Monday in September
Indigenous Peoples' Day and Columbus Day	Second Monday in November
Veterans Day	November 11
Thanksgiving Day	Fourth Thursday in November
Day after Thanksgiving	Friday following Thanksgiving
Christmas Day	December 25

When a holiday falls on the first day of an employee's weekend, it shall be observed on the preceding day. When a holiday falls on the second day of an employee's weekend, it shall be observed on the following day.

PAY PERIOD AND REPORTING

Pay Cycle
Pay will be on a biweekly pay cycle. Biweekly pay dates are every other Wednesday. Two pay cycles during the year will have no deductions except federal and state withholding taxes, social security, credit union, and retirement deductions. The Director shall be notified of any changes to address, marital status, number of dependents or exemptions, or any qualified events that may affect an employee's payroll or benefits. An electronic direct deposit to one or more financial account(s), or to a payroll card, will be used for wage and reimbursement payments as the employee has designated. A payroll card operates like a debit card and no credit check or bank account is required.

Timecard Maintenance
Each full time employee shall maintain his or her time worked on the Director approved time sheet. Before 9 pm on Tuesday following the end of the 80-hour pay period, each classified employee shall submit his or her time sheet to the Director, along with any documentation supporting leave requests and approvals. The Director shall submit his or her time sheet to the Board's Chairperson, along with any documentation supporting leave notices. The Director may request additional support and/or clarification if needed prior to approval. All temporary employees shall maintain and submit timecards according to the Administrative Services SOS Program policies in place.

PERFORMANCE

Each employee of the Nebraska Real Property Appraiser Board is expected to perform his or her duties at a level acceptable to the Director and the Board. Performance evaluations are an important tool to measure and discuss job performance. Evaluations can also be used to assist employees with developing new skills and competencies. The Director is responsible for accurately assessing and completing a performance evaluation for each classified employee. Classified employees should also receive feedback about their performance on a regular basis and issues should be addressed in a timely manner.

Performance evaluations for contract employees are conducted in accordance with the provisions of the NAPE/AFSCME Contract through the centralized Performance Management System approved by State Personnel. Employees will be notified to begin their evaluation process via a system-generated email. Off-Cycle evaluations can be initiated by the Director when deemed necessary.

If an employee refuses to provide an electronic signature, the Director should document the employee's refusal to sign in the system during the process of providing the manager's electronic signature, which should occur prior to final submission of the review. Employee should be reminded that a signature does not represent agreement with the contents, but merely acknowledges receipt of the review.

Performance issues shall be addressed in accordance with the provisions of the Nebraska Administrative Code, Title 273, or NAPE/AFSCME Contract for classified employees.

The Director's performance will be evaluated by the Board prior to the beginning of each fiscal year.

TRAINING

The Nebraska Real Property Appraiser Board offers training to employees in order to support the achievement of business objectives, build employee knowledge, skills, and abilities, and to contribute to improved employee performance and enhance career development and personal growth.

The Director coordinates training and is responsible for identifying training needs and maintaining training records for the agency. Training may be:

- Required: mandated by federal, state, or agency policy, as well as by the Director or the Board;
- Recommended/Agency Sponsored: at the request or assignment of the Director or the Board, most likely job-related courses;
- Optional: courses that provide employee personal development and growth.

Training includes programs that lead to:

- Improved work performance;
- Ability to assure increasing responsibilities within the agency;
- Meet the goals of the agency or the Board;
- Personal growth and development.

Any request for training or education made by an employee shall be submitted to the Director in writing. All training or education that includes overnight travel, or exceeds $250.00 in tuition, shall be approved by the Board. If approved, the training or education shall be at the Board's expense unless specified otherwise. Any tuition for training or education attended at the employee's request, and at the Board's expense, may be reimbursed to the Board if employee voluntarily leaves his or her position within one year of attending the training activity, or does not satisfactorily complete any portion of the training activity. Any exception to this policy shall be agreed to by both the Board and the employee and documented in the employee's file.

The Board or the Board's Director may request that an employee attend training or education applicable to his or her responsibilities. All training or education that includes overnight travel, or exceeds $250.00 in tuition, shall be approved by the Board. Any tuition for training or education attended at the request of the Board or the Director shall be at the Board's expense unless specified otherwise. Such tuition may be reimbursed to the Board if employee does not satisfactorily complete any portion of the training activity. Any exception to this policy shall be agreed to by both the Board and the employee and documented in the employee's file.

Information on training and development opportunities provided by the State of Nebraska can be found at Nebraska DAS Personnel – Training and Development.

EMPLOYEE RECOGNITION

An employee may be recognized no more than once annually for his or her excellence through service (not "Years of Service"), contributions, and/or achievements with an award not to exceed $500.00 in value. An employee may be nominated by any other employee or board member. A nomination must be made in writing, include the reason for the nomination, and a recommended award. The Director or the Board's Chairperson shall be responsible for evaluation and approval of the nomination and requested award. A recipient of an award will be recognized publicly by the Board at its next regularly scheduled meeting. An award is not the same as an employee bonus.

EXPENSE REIMBURSEMENT

Reimbursement will be made for authorized travel, meals, and other approved expenses in accordance with the NRPAB State of Nebraska Expense Reimbursement Policies. All expense requests must be pre-approved by the Director or the Board. Requests for reimbursement must be made within 60 calendar days from the date the employee incurred the expense.

DRESS CODE

During business hours employees are expected to present a neat and clean appearance. Clothing should reflect job and working conditions. The Director has the responsibility and authority to determine what attire reflects the requirements of the job and working conditions. Upon first occurrence, an inappropriately dressed employee may be sent home and directed to

return to work in proper attire. Second and subsequent occurrences may be cause of disciplinary action that may result in termination. Time spent out of the office resulting from a dress code issue would not be considered work time and would require use of vacation, comp time, or leave without pay.

~~**Clothing Allowance**~~

~~Upon hire, any full-time employee of the Nebraska Real Property Appraiser Board shall be granted an allowance of $100.00 for use on NRPAB promotional clothing during the fiscal year the new employee begins work. At the beginning of each fiscal year after an employee has been granted his or her initial allowance, each employee is granted an allowance of $75.00 for use on NRPAB promotional clothing. This allowance does not carry over from one fiscal year to another.~~

BREASTFEEDING

The Board's Director shall make accommodations for employees who breastfeed, or need to express breast milk during work hours. Each building managed by the State Building Division is equipped with a room exclusively dedicated to nursing mothers for expressing breast milk.

WORKPLACE EVACUATION POLICY

Earthquake

1. Stay calm and await instructions from the Emergency Coordinator or other designated official (Director or Business and Licensing Program Manager if Director is not present).
2. Keep away from overhead fixtures, windows, filing cabinets and electrical power.
3. Assist employees with needs in finding a safe place.
4. Evacuate as instructed by the Emergency Coordinator or designated official.
5. All employees meet in the parking lot of the 1526 Building for further direction (Next to the South State Parking Garage). The Emergency Coordinator will make sure everyone is accounted for, and is responsible for communication with the State of Nebraska.
6. Immediately contact Director if not present, and Board's Chairperson, as soon as possible.

Fire, Gas Leak or other Reason for Building Evacuation

1. In the case of a fire, employees should immediately evacuate the building. In any other case, evacuation should take place upon order by the Emergency Coordinator (Director or Business and Licensing Program Manager if Director is not present).
2. Assist employees with needs in finding a safe place.
3. All employees meet in the parking lot of the 1526 Building for further direction (Next to the South State Parking Garage). The Emergency Coordinator will make sure everyone is accounted for, and is responsible for communication with the State of Nebraska.
4. Immediately contact Director if not present, and Board's Chairperson, as soon as possible.

Tornado

1. When a warning is issued by sirens or other means, employees should take the stairs to the basement; employees unable to take the steps should take the elevator. Stairwells are NOT recommended as a safe location since they can become wind tunnels. Stay away from outside walls and windows and use arms to protect head and neck. Employees should remain sheltered until the tornado threat is announced to be over.

2. All employees meet in the basement hallway next to the Copy Services window.. The Emergency Coordinator will make sure everyone is accounted for, and is responsible for communication with the State of Nebraska.
3. Immediately contact Director if not present, and Board's Chairperson, as soon as possible.

EMPLOYEE INFORMATION SYSTEMS AND DATA SECURITY POLICIES

Understanding Risks and Threats

One of the biggest concerns today is security threats or intruders. In order to safeguard against any attack, it is necessary to understand how and what the intruder is after. Awareness of the potential dangers facing the Board's Information Systems is critical. Failure to follow the Employee Information Systems and Data Security Policies may lead to disciplinary action up to and including termination of employment.

Types of Threats:

- *Hacker-* A hacker is an individual whose primary aim is to penetrate the security defenses of computer systems. A truly skilled hacker can penetrate a system right to the core and withdraw again without leaving a trace of the activity. Hackers are a threat to all computer systems that allow access from outside.
- *Virus* - Malicious software like a virus is a software program that replicates itself and spreads onto various data storage media (disks, flash drives, portable hard drives, etc.) and/or across a network. The symptoms of virus infection include considerably slower response time, inexplicable loss of files, changed modification dates for files, increased file sizes, and total failure of a computer system.
- *Social Engineering* - Social engineering is the process of convincing people to divulge information that they should not. Often built on false pretenses and misidentification, social engineering is extremely effective. This is accomplished by name-dropping, gaining one's confidence, and intimidation. Social engineering involves the manipulation of people rather than technology to successfully breach their organization's security.

General Information

The Nebraska Real Property Appraiser Board adheres to the Nebraska Information Technology Commission (NITC) Security Standards as its Information Systems and Data Security processes and procedures. The majority of security functions are administered by the Office of the Chief Information Officer (OCIO). The OCIO is responsible for administration of the State Communications System including any voice, video, data or wireless communications facility contracted for, or provided by, the State of Nebraska, including state-provided equipment and network connections to State computers. All use of the system is subject to applicable state and federal laws, such as the public records statutes of the State of Nebraska. No reasonable expectations of privacy exist regarding personal business conducted on the system.

By September 15 of each even-numbered year, an information technology report is provided to OCIO that includes an accounting of all technology assets, including planned acquisitions and upgrades. (Neb. Rev. Stat. § 86-524.01).

Definitions that apply to the Nebraska Information Technology Commission Standards and Guidelines can be found at: https://nitc.nebraska.gov/standards/1-101.pdf

Social Media Use Policy
Employees using social media for State business, both on and off the Nebraska.gov domain, must adhere to the NITC guidelines located at https://nitc.nebraska.gov/standards/4-101.pdf.

Active Directory Use Policy
Microsoft Active Directory has an attribute ("thumbnailPhoto") to store a thumbnail photograph of each user. Other applications, including Microsoft Outlook and the Exchange Global Address List, will display these photographs automatically in the context of providing information about the user. Employees utilizing this attribute must adhere to the Active Directory Use Policy located at https://nitc.nebraska.gov/standards/5-401.pdf.

State Communications System Acceptable Use Policy
This policy applies to use of the State communications systems. The standards for acceptable use of the system can be located at https://nitc.nebraska.gov/standards/7-101.pdf. All use of the system is subject to applicable state and federal laws. Users should not have any expectation of privacy regarding personal business conducted on the system unless otherwise protected by state or federal law.

Information Security Policy
The Information Security Policy is to provide a uniform set of reasonable and appropriate security safeguards for protection of the confidentiality, integrity, and availability of State of Nebraska information collected, stored, and used to serve the citizens of the State. This Information Security Policy contains the safeguards, responsibilities and acceptable behaviors required to establish and maintain a secure environment. All agency employees must adhere to the following:

- Acceptable Use provisions located at https://nitc.nebraska.gov/standards/8-201.pdf;
- Email provisions located at https://nitc.nebraska.gov/standards/8-204.pdf;
- Portable IT Device provisions located at https://nitc.nebraska.gov/standards/8-205.pdf;
- Remote Access provisions located at https://nitc.nebraska.gov/standards/8-301.pdf;
- Passwords provisions located at https://nitc.nebraska.gov/standards/8-302.pdf;
- Identification and Authorization provisions located at https://nitc.nebraska.gov/standards/8-303.pdf;
- Network Transmission Security provisions located at https://nitc.nebraska.gov/standards/8-402.pdf;
- Approved Hardware and Software provisions located at https://nitc.nebraska.gov/standards/8-501.pdf;
- Minimum User Account Configuration provisions located at https://nitc.nebraska.gov/standards/8-502.pdf;

- Minimum Workstation Configuration provisions located at https://nitc.nebraska.gov/standards/8-504.pdf;
- Minimum Laptop Configuration provisions located at https://nitc.nebraska.gov/standards/8-505.pdf;
- Minimum Mobile Device Configuration provisions located at https://nitc.nebraska.gov/standards/8-506.pdf; and
- Use of Cloud Storage Websites provisions located at https://nitc.nebraska.gov/standards/8-606.pdf.

Data is a critical asset of the State of Nebraska. All employees have a responsibility to protect the confidentiality, integrity, availability of data generated, accessed, modified, transmitted, stored or used by the State, irrespective of the medium on which the data resides and regardless of format.

Other Information System and Data Information

- Access is given to each employee for the systems and information needed to do his or her job. Access control is the set up and maintenance of system access data that determines who the employee is, what can be accessed, and what restrictions apply. This is managed by OCIO, and when applicable, the Board's Director.
- Access to any of the State systems requires usernames and passwords. All employees are assigned a unique ID (username) for each specific system, and password is established to allow access to each specific system. Passwords are strictly confidential, and must be maintained in accordance with the policies for each State system. When employment ends, OCIO is notified immediately and access to the State information system will be revoked.
- Software should not be installed on an agency PC, network servers, or other machines without first obtaining the proper approval from the Director. OCIO conducts the majority of software installations for the agency.
- Workstations may be monitored and accessed by the Director if a breach in security, violation of agency policy, or other unauthorized actions, have allegedly been taken.
- Remote access can be through a dial-up, WAN, or Wi-Fi connection. Before authorization to access the network for agency files, permission must be granted by the Director.
- An employee shall not connect any devices to the State network, or any other equipment with a modem or communication system, without prior approval from the Director or OCIO.
- When engaged in discussion groups, chat rooms, email communication, and other internet offerings, employee may only indicate his or her affiliation with the Nebraska Real Property Appraiser Board in a way that does not potentially embarrass or harm the Board or the State of Nebraska. In addition, misrepresenting, obscuring, suppressing, or replacing your identity on State communication systems is prohibited.
- An employee's name, email address, agency affiliation, and related information included with messages or postings must reflect the actual originator of the messages or postings.
- An employee may not create his or her own, or forward externally provided email messages, that may be considered to be harassment, contribute to a hostile work environment, use profanity, or contain derogatory comments about sex, race, religion, or sexual preference.
- An employee must adhere to the CIO procedures for reporting and/or discarding unwanted and unsolicited e-mail (also known as SPAM) or emails with concerning attachments.
- Another employee's Email account cannot be used to send or receive messages without permission from the Director.

- An employee may not upload software licensed to a third party to any computer via the internet unless authorization from the Director or OCIO has first been obtained.
- To ensure that Information Systems run smoothly, temporary internet files and cookies should be deleted by employee on a regular basis.

Telephone and Fax
Communication outside the state telephone system for business reasons is often necessary, but it can create security exposures. Employees should take care that they are not overheard when discussing sensitive or confidential matters.

When an employee is out of the office for an extended amount of time, the employee's voicemail message should be changed to reflect the length of time he or she will be away.

MOTOR VEHICLES POLICY

State business is defined as performing job functions on behalf of the organization. Examples include, but are not limited to, driving to other locations for work purposes; driving to meet with vendors or other entities the organization does business with, driving to other agencies to represent the organization; driving to deliver, transport, or pick up goods or to provide services on behalf of the organization; and traveling to meetings, training events, workshops, or seminars. Driving in order to conduct State business must be approved by the Director. Commuting is not considered State business.

While driving on State business, employees are expected to follow these safety and motor vehicle use rules:

- Notify the Director if taking medication, or if subject to a medical condition that would interfere with the safe operation of a motor vehicle;
- When utilizing personal vehicle or Transportation Services Bureau fleet vehicle follow all policies, procedures, and rules contained within the Transportation Services Bureau Policies and Procedures at https://das.nebraska.gov/tsb/policies.html;
- Wear a seatbelt and ensure all passengers wear seatbelts while the vehicle is in motion;
- Do not operate a vehicle under the influence of drugs or alcohol;
- Do not use radar detectors and/or wear headsets while operating a vehicle;
- Refrain from texting and use of a hand held cellular phone unless coupled to a hands-free device while driving;
- Conform with all traffic laws and be cognizant of weather conditions and drive accordingly;
- Ensure any personal vehicle used in the course of State business is in safe mechanical condition;
- Refrain from running personal errands while operating a State owned vehicle;
- Display the highest level of professional conduct while driving on State business;
- Refrain from smoking or using tobacco products in State owned vehicles;
- Maintain a valid operator's license;
- Maintain necessary vehicle insurance on personal vehicle, if a personal vehicle is used.

Employees are required to immediately report any accident that occurs while driving on State business to the Director, or the Board's Chairperson if the Director cannot be reached, and are expected to report any citations or moving violations received while driving on State business no later than the first working day following the citation. Transportation Services Bureau shall be notified if an employee contests a ticketed citation/violation.

The following motor vehicle actions/violations/citations are considered serious and may also prohibit an employee from driving on State business and/or may result in disciplinary action up to and including termination:

- Motor vehicle homicide;
- Reckless driving and/or careless driving and/or willful reckless driving;
- Driving under the influence of alcohol or any drug;
- Revocation or suspension of driver's license and/or driving on a suspended or revoked
- license;
- Hit and run and/or failure to stop and render aid and/or report an accident;
- Recent and frequent loss of points or moving violations/citations.

The Nebraska Real Property Appraiser Board reserves the right to verify that employee possesses an acceptable driving record, which may include obtaining copies of documents, such as proof of minimum liability insurance required by Nebraska State Statue, and an employee's driving record from the Nebraska Department of Motor Vehicles. All driving records and associated documentation are considered private and shall be kept in the employee's confidential personnel file.

Employees failing to meet the responsibilities described within this policy may be subject to discipline up to and including termination of employment.

DISCIPLINE POLICY

The Nebraska Real Property Appraiser Board makes every effort to help each employee become and remain an efficient, productive, and satisfied worker. Disciplinary actions are those actions taken by the Director or the Board in response to an employee's failure to meet the standards, objectives, or rules of the agency. The objective of the discipline process is to correct or eliminate inappropriate behavior or conduct.

- Employees covered by the NAPE/AFSCME Labor Contract may be disciplined for violations outlined in the NAPE/AFSCME and State of Nebraska Labor Contract;
- Employees covered by the Classified System Personnel Rules and Regulations may be disciplined for violations outlined in the Classified System Personnel Rules and Regulations;
- All employees may be disciplined for violating agency rules and policies, including those contained in this handbook, Board policies, applicable federal or state laws, and rules and regulations.

Classified employees have the right to file a grievance. All grievance processes and procedures shall be carried out in accordance with the provisions of the Nebraska Administrative Code, Title 273 or NAPE/AFSCME Contract for classified employees.

Filing a grievance does not delay the effective date of any Director or Board action. Filing a grievance will not jeopardize the grievant's position, opportunities for advancement, or salary increases. No classified employee shall be coerced by any employee(s) into not proceeding with a grievance or not appearing as a witness at a hearing.

SEPARATION OF EMPLOYMENT

Separation of employment within an organization can occur for several different reasons, listed below:

- **Resignation:** Resigning employees are expected to provide two weeks' notice (10 workdays), preferably in writing, to facilitate a smooth transition out of the agency. Employees providing less notice than this will not be considered to have resigned in good standing, and may not be eligible for rehire, unless a shorter notice has been agreed to by the Director.
- **Retirement:** Employees who wish to retire are encouraged to notify the Director, or if appropriate, the Board's Chairperson, in writing at least one (1) month before the planned retirement date.
- **Job Abandonment:** Employees who fail to report to work or contact the Director for three (3) consecutive workdays shall be considered to have voluntarily resigned from ~~abandoned~~ the job without notice, effective at the end of their normal shift on the third day. The Director may initiate the paperwork to terminate the employee. Employees who are separated due to job abandonment are not in good standing and are ineligible for rehire.
- **Involuntary Termination:** Classified employees who have been terminated through the discipline process, or on original probation, may be involuntarily terminated from their employment with the Nebraska Real Property Appraiser Board in accordance NAPE/AFSCME Labor Contract or the Classified System Personnel Rules and Regulations, whichever is applicable.
- **Reduction in Force (RIF)/Layoff:** The agency may determine that due to position elimination, reorganization, attrition, or other factors, a reduction in force may be necessary. All reduction in force processes and procedures shall be carried out in accordance with the provisions of the Nebraska Administrative Code, Title 273 or NAPE/AFSCME Contract, whichever is applicable, for classified employees.

Off-Boarding Process

When an employee separates from the Nebraska Real Property Appraiser Board, the Director, or in the case of the Director's departure, the Business and Licensing Program Manager, will begin the off-boarding process. This process is used to ensure that all employees leave the Board in the most respectful, efficient, and consistent manner. This process includes paperwork, and may include an exit interview. The exit interview shall occur via paper and/or in person when applicable.

The separating employee shall return all state property at the time of separation, including tools, cell phones, keys, laptops, any State owned devices, and identification cards.

Health insurance and related benefits terminate the last day of the month of employment. Information for Consolidated Omnibus Budget Reconciliation (COBRA) continued health coverage will be provided. Employees will be required to pay their share of the dependent health and dental premiums through the end of the month.

Rehire

Former employees who separated from the Nebraska Real Property Appraiser Board in good standing, and were classified as eligible for rehire, may be considered for reemployment. An application must be submitted, and the applicant must meet all minimum qualifications and requirements of the position, including any qualifying exam, when required. An applicant or employee who is terminated for violating policy, poor performance, or who resigned in lieu of termination from employment, will be ineligible for rehire.

State of Nebraska Expense Reimbursement Policies

Draft March 10, 2025

Substantiation of Expenses

Under the State's accountable plan, the Internal Revenue Service requires employee or board members to substantiate the cost for travel, lodging, meals, and other expenses. To be reimbursed, the expense must be a necessary expense, incurred in the line of duty, reason/purpose of the expense must be clearly stated, all start/stop dates and times must be recorded, and the amount of the expense must be substantiated.

Adequate accounting generally requires the use of a documentation record such as an account book, expense diary or log, or similar record near the time of incurrence of the expense. Such log should list the date, amount, place (e.g. city) or description, and purpose for **each** expense. A combination of receipts and detailed itemization is permitted. Meals and incidental expenses are deemed to be substantiated under per diem allowances, and eliminate the need for substantiating actual costs. To satisfy the requirement of the accountable plan, the employee or board member should complete the Expense Reimbursement Document correctly or utilize a documentation record to transfer cost information to the expense reimbursement form so reimbursement can be made.

A request for reimbursement (on an approved expense reimbursement document) for the incurred expense must be submitted by the employee or board member to the appropriate agency office (business office, accounting office). To document that this requirement is met, the agency office will need to have an effective method of recording when the expense document was received.

Such request must be made not later than sixty days after the final day on which the expenses were incurred for which reimbursement is sought. This means that if travel occurs June 15-June 18 and again on June 22-June 25, the request for reimbursement may include both trips, but the request for reimbursement for the first travel period must be submitted no later than 60 days after June 18.

If an employee or board member typically requests reimbursement for non-travel expenses and accumulates the receipts for which reimbursement is sought, each expense will have its own 60 day limit for reimbursement. (Travel is defined as being away from headquarter city longer than one day.)

When a receipt does not provide the essential character of the expense, such as rate or period of use, the agency may require a copy of the rental contract or other billing as supporting documentation to substantiate the expense. For instance, vehicle rental receipts with only an amount would require additional documentation. Screen prints or other support of online purchases should be provided, if possible, to document purchases being made via the internet.

Receipts

Receipts - Detailed receipts are required as support for all expenditures except per diem meals and immaterial items identified by the Director of Administrative Services. Common expenses requiring detailed receipts include, but are not limited to, lodging, car rental, commercial travel, and registration fees.

Detailed receipt is defined as a receipt that identifies the date, time, city, state, itemization of item(s) claimed, and the cost.

Immaterial items are anything less than $10.00; however, you are required to substantiate immaterial items in a log, as described under Travel Expense Policy # 5, Substantiation of Expense in the Nebraska State Accounting Manual~~)~~.

In the absence of detailed receipts supporting an employee's claim, State Accounting requires a signed written explanation including one of the following:

- Copy of a cancelled check with purchase details;
- Charge card slip with purchase details; or
- Subsequently acquired receipt with purchase details.

If one of the above options cannot be provided, or where a receipt was not provided, the employee must create and provide a signed affidavit. This policy is for the convenience of the agency and the employee. The absence of documentation may necessitate the discontinuation of this process and the subsequent inability to reimburse employees when detailed receipts are not available.

Employee or Board Member Signatures

The employee or board member claiming reimbursement of expenses must provide an original signature on the expense document or submit the document through their Nebraska government assigned e-mail account (or agency approved email account if no Nebraska government email account is assigned)~~with an electronic signature~~. Supporting documentation must be maintained by the agency for those documents submitted~~-~~ via email~~with an electronic signature~~.

~~An employee or board member not able to provide original signatures due to physical disabilities may request a waiver of the original signature requirement. The employee or board member must request such a waiver in writing from the State Accounting Administrator of DAS. The request must be:~~

~~1) Approved by the employee or board member's supervisor,~~

~~2) Include the reason for the inability to provide the original signature,~~

~~3) Include the anticipated length of time of the physical condition, and~~

~~4) Include a sample of the intended signature to be used.~~

~~The State Accounting Administrator may request the employee or board member to give additional supporting documentation, which could include a description of the physical condition and limitations from the employee or board member's physician. If the request is approved, the employee or board member and agency will be notified in writing.~~

Air Travel

Air travel shall only be authorized when it is more economical than surface transportation. Reimbursement for commercial air travel will be limited to "coach" fare, if such seating is available at the time of ticket purchase. If an agency chooses to calculate productive time saved, the employee or board member's actual salary shall be used. For board members, or others who do not receive a salary, the State average annual salary, as published in the Personnel Almanac, shall be used. Whenever reimbursement of air travel is made separate from the employee or board member expense reimbursement document, a cross reference shall be made from the employee or board member expense reimbursement document to the air travel reimbursement document.

Travel by privately-owned airplane or personally-rented airplane shall have the prior approval of the agency director. Such approval shall be provided with the payment documents.

a. Privately-owned – An employee or board member will be reimbursed at the prevailing standard rate as established by the Internal Revenue Service through its Revenue Procedures. This milage rate is established in Travel Expense Policy #1 (Air Travel) in the Nebraska State Accounting Manual~~As of January 1, 2021 the rate is one dollar and twenty-six cents ($1.26) per Statute air mile~~. DAS will not differentiate between "travel at the convenience of the agency or employee or board member". This mileage rate is effective for all employee or board members not covered under a collective bargaining agreement, or in which the bargaining agreement does not specify a mileage rate.

b. Personally-rented – Employee or board members shall be reimbursed for the actual expense of personally renting an airplane unless the expense is paid directly by the agency involved.

c. Charter flight – Agencies should contact the Department of Aeronautics to make arrangements for charter flights.

Conference (Attendance by State Employee or board members)

State employee or board member expenses – Expenses incurred by a State officer, employee or board member, or member of any commission, council, committee or board of the State while attending a non-State agency sponsored conference may be paid. Payment may be made directly to a vendor or as reimbursement to an employee or board member for expenses incurred on behalf of the agency. Original invoices/receipts and a document, or statement, showing the date, purpose and agenda of the conference must be attached to the payment document. Expenses should be coded to the appropriate object code~~using "item" orientation~~. For example, travel expenses should be coded to the appropriate travel expenditure account and the registration fee to Conference Registration Expense.

The payment of meals and nonalcoholic beverages for State employee or board members attending a non-State agency sponsored conference is allowable if the employee or board member is in travel status or the meal is included in the overall conference pricing.

Lodging

~~Employee or board members shall report only actual expenses paid for lodging. Business telephone calls and parking charges incurred at the lodging site may be included on the lodging bill. Lodging expenses may either be directly billed to the agency or claimed on an expense reimbursement. If claimed on an expense reimbursement, detailed receipts for lodging are required to be filed with the claim.~~ Lodging is booked by agencies through Engine, an online booking platform and Statewide contract. Lodging may be ~~reimbursed~~ booked when an employee or board member is "away from home overnight". The Internal Revenue Service states: "You are away from home overnight if your duties require you to be away from the general area of employment for a period substantially longer than an ordinary day's work and, during released time while away, it is reasonable for you to need and to get sleep or rest to meet the demands of your employment or business. The absence must be of such duration that you cannot reasonably leave and return to that location before and after each day's work." Meals should not be charged to a hotel room and will only be reimbursed through the per diem process.

Sales to the State of Nebraska and its agencies are exempt from Nebraska sales, use and lodging tax. Therefore, if in-state lodging expenses are directly billed to the agency, the agency should present a completed copy of Form 13 (Nebraska Resale or Exempt Sale Certificate) to the lodging establishment.

It is State Accounting policy that a person generally be more than 60 miles from his or her workplace in order to be eligible for lodging. We realize there may be reasons to pay for lodging for distances less than 60 miles. Such reasons include, but are not limited to work requirements, medical conditions or weather; in those instances the reason must be clearly stated on the disbursement document.

Parking charges and resort fees incurred at a lodging site may be reimbursed to an employee or board member who completes an Expense Reimbursement Document.

Meals

Meal expenses incurred during travel shall be reimbursed on a per diem basis pursuant to Neb. Rev. Stat. § 81-1174, based on the destination of the travel. The State per diem rates shall be 70% of the relevant federal rates (General Services Administration for travel within the contiguous United States). Travel start and stop times must be included (IRS requirements). Meals will be reimbursed for full day regardless of start and stop time. The Expense Reimbursement Document (ERD) will calculate the full reimbursement for each day based on the following:

- The Per Diem Rate shall be based on the original Destination City. (GSA Per Diem Rates)
- The first and last day of travel will be prorated at 75% of the State Per Diem Rate.
- Any meal that is provided shall be deducted from the daily Per Diem Rate. Examples include:
    - Meals included in Conference fee
    - Meals provided by Hotel
    - Meals purchased by 3rd Party
    -
- Meals expense charged directly to and paid for by the State of Nebraska
- At the agency head's discretion, one-day travel meal expenses (breakfast and dinnsupper only) may be reimbursed using State per diem rates when it is deemed necessary for the working conditions of the employee.
    - Breakfast - When an employee or board member leaves for one-day travel at or before 0630 or 1 1/2 hours before the employee's shift begins, whichever is earlier, breakfast rate may be reimbursed.
    - Lunch - Noon meals for one-day travel are not reimbursable.
    - Dinner - When an employee or board member returns from one-day travel at or after 1900 or 2 hours after the employee's shift ends, whichever is later, the evening meal rate may be reimbursed.
        * NOTE: The time limitations set forth do not include the time taken for the meal. *Incidental per diem expenses should not be reimbursed unless the employee is approved for one-day travel meal expenses.*
- Meal expenses incurred in the city or town in which the residence or primary work location of such employee is located, are not reimbursable, except as discussed in General Policy #22, State Employee Expenses While Not in Travel Status and Travel Expense Policy #3, Conference (attendance by State Employees) in the Nebraska State Accounting Manual.
- One-day travel will be prorated at 75% of the State Per Diem Rate. (Must check the box for 1st or Last Day)
- Actual expenses for group meals incurred by an agency on a purchasing card are allowable for official functions, conferences, or hearings; not to include normal day-to-day operations of the agency, commission, committee, or board.
- The IRS has taken the position that reimbursement for meal expenses incurred on one-day travel is taxable income to the employee unless such reimbursements are deemed "occasional". In order to monitor this provision, all such reimbursements for one-day travel shall be coded to account 571600 (meals – one day travel). When reimbursements for meals for one-day travel exceed $200 per employee in any one year (December 1 through November 30), the entire amount of such reimbursements will be considered taxable income. If reimbursements for an employee are $200 or more for any one year, the agency will enter a payroll one-time override using DBA 1005 for the total amount coded to object code 571600. This should be processed during the calendar year payroll. The reimbursements will be added to the employee's gross wages and payroll taxes will be withheld accordingly. Reimbursement to one employee for two or more employee's expenses will not be allowed for meals because of this provision. (Travel Expense Policy #9. Reimbursement to One Employee for Two or More Employee's Expenses)

If the lodging site claimed on an employee's or board member's expense reimbursement request, or paid for by the State, includes one or more meals in the cost paid as part of the lodging costs, reimbursement is not permitted for such meal(s) as described below:

1) Breakfast - If a continental breakfast is served by the lodging site in the morning after the date on which the lodging expense is incurred, which includes offerings greater than bread, bagels, muffins, fruit, milk, juice, and coffee (i.e., eggs, bacon, sausage, pancakes, waffles, etc.).

2) Dinner - A meal is served by the lodging site in the evening on the date on which the lodging expense is incurred, which includes offerings greater than soups, salads, snacks, hors d'oeuvres, or appetizers.

Personal Automobiles

An employee or board member will be reimbursed for use of a personal vehicle while on State business (this does not include commuting miles) at the prevailing standard rate as established by the Internal Revenue Service through its Revenue Procedures. ~~As of January 1, 2021 the rate is $.560 per mile.~~ This mileage rate, as established in Travel Expense Policy #7 (Personal Automobiles) in the Nebraska State Accounting Manual, is effective for all employee or board members not covered under a collective bargaining agreement, or in which the bargaining agreement does not specify a mileage rate. All contract employee or board members currently use the IRS rate. However, agencies may, at their determination, require employee or board members to utilize state-owned vehicles (as opposed to personal vehicles) if the use of the state-owned vehicle would be more economical from both an auto rental rate and the time involved in renting the state-owned vehicle. If after such agency determination, an employee or board member still wants to drive their personal vehicle, the agency is not required to reimburse the employee or board member any more than it would have cost the agency to rent the state-owned vehicle.

Motorcycles – An employee or board member will be reimbursed for the use of a motorcycle while on State business (this does not include commuting miles) at the prevailing standard rate~~.~~ as established in Travel Expense Policy #7 (Personal Automobiles) in the Nebraska State Accounting Manual ~~Effective January 1, 2021 the rate is $.540 per mile~~.

Rental Cars - Insurance - An employee or board member should decline rental agency insurance coverages. Please refer to your agency's annual letter from Risk Management. There is a section on rental cars. Under Section III B, it states that you should NOT accept the coverages because the car rental is covered by the State's insurance.

Reimbursement to One Employee or Board Member for Two or More Employee or Board Member's Expenses

One employee or board member may be reimbursed for actual expenses incurred on behalf of another State employee or board member, such as when two employee or board members sharing a motel room are billed jointly and one employee or board member pays the bill. The employee or board member to be reimbursed must provide the same detailed information that would have been required of each State employee or board member had they been billed individually. In all cases when one employee or board member is requesting reimbursement for expenses of more than one State employee or board member, detailed receipt policies must be adhered to, employee or board members' names listed and documents cross-referenced, when applicable. If two employee or board members are billed jointly, but each pays half and each requests reimbursement separately, the documents must be cross-referenced, since one employee or board member usually may not have a detailed receipt. An employee may not be reimbursed for another employee's meal per diem.

Long Distance Telephone Calls

Charges for long distance telephone calls are not an allowable expense. ~~state expenditure if they are related to State business, or the employee or board member is in a travel status on State business and the calls are in accordance with an approved agency policy.~~

~~To establish an approved agency policy, the State agency shall submit their proposed policy to State Accounting for approval. The policy shall describe the circumstances in which long distance calls will be reimbursed, to include:~~

~~1) The reason(s) for which calls will be reimbursed,~~

~~2) The number of calls an employee or board member will be allowed within a certain time period,~~

~~3) The duration of allowable calls or cost per call,~~

~~4) The relationship to the employee or board member of the person being called. State Accounting shall notify the State agency in writing of approval or disapproval.~~

Personal Cellular Telephone Expenses

Charges for personal cellular telephone calls are not an allowable expense.~~The State of Nebraska provides cellular telephones to agency personnel to utilize in the performance of their official State duties when deemed necessary. Occasionally, an employee will make work related cellular calls on their personal cellular telephone, and request reimbursement.~~

~~The State of Nebraska will reimburse employees for any cellular calls that are billed to the employee when the following criteria are met:~~

~~1) The employee provides their cellular company detail billing for the call(s) for which they wish to be reimbursed. Detail billing will show the date, time, length of call(s), number called and/or calling number, and cost of the call for each call submitted for reimbursement. A log shall be provided if the cellular company billing does not provide the above detail.~~

~~2) The call(s) are billed on a per minute basis, above and beyond the monthly fee charged for the service the employee has elected as their base plan. The State will reimburse State work related calls regardless of when in the month the State work related calls are made if the employee exceeds the base minutes. For example, Employee A has a plan which allows 25 minutes of calls for the base rate each month.~~

~~3) Employee A has 30 minutes of personal calls and 5 minutes of state work related calls during the month. The State will reimburse 5 minutes of calls regardless of when in the month the State work related calls are made.~~

~~4) Employee A only has 15 minutes of personal calls and 5 minutes of state work related calls in the month. The State will not reimburse the employee since the cellular company made no additional billing.~~

~~5) Employee A has 22 minutes of personal calls and 5 minutes of state work related calls in the month. The State will reimburse 2 minutes of calls since the cellular telephone service provider will charge an additional billing for the 2 minutes exceeding the base plan minutes.~~

~~6) The agency monitors all personal cellular telephone reimbursements for accuracy.~~

~~7) Agencies will determine if the usage indicates the need to issue a State owned cellular telephone to employees.~~

Entertainment Expenses

~~In a letter to the Director of Administrative Services, the Attorney General's Office stated that e~~Entertainment expenses are not allowed to be reimbursed absent specific statutory authority.

Payments for State Employee Wages

In accordance with §81-1117.05, payments for wages for all state employees will be by electronic funds transfer (EFT/Direct Deposit). Such EFT payments may be made to any financial institution of the employee's choosing or to a state authorized debit card. State employees include all officers or employees of the state or any state agency and pursuant to §81-1178 shall include duly appointed committee, board and commission members.

NRPAB
Nebraska Real Property Appraiser Board

301 Centennial Mall South, First Floor
PO Box 94963
Lincoln, NE 68509-4963
https://appraiser.ne.gov/
402-471-9015

Check Number:
Receipt Number:
For Board Use Only

APPLICATION FOR NEBRASKA APPRAISAL MANAGEMENT COMPANY REGISTRATION

APPLICATION AND REGISTRATION FEES

TOTAL FEE DUE WITH APPLICATION: $350.00

REGISTRATION FEES DUE FOLLOWING AMC REGISTRATION APPROVAL: $2,000.00 PLUS ASC AMC REGISTRY FEE (IF ANY)

APPRAISAL MANAGEMENT COMPANY INFORMATION

Date of Application: _____

Legal Name: _____

Employer Identification Number (EIN): _____

AMC Type:

☐ ~~Single State (~~AMC oversees a panel of 16 or more AMC appraisers in Nebraska within a given year that have been recruited, selected and retained to perform appraisals in connection with a covered transaction.~~)~~

☐ ~~Multi-State (~~AMC oversees a panel of 25 or more AMC 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.~~)~~

Federally Regulated*: ☐ YES ☐ NO

*Federally regulated appraisal management company means an appraisal management company that is: (a) Owned and controlled by an insured depository institution as defined in 12 U.S.C. 1813, as such section existed on January 1, 2018; and (b) Regulated by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, or the successor of any such agencies.

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

STATE OF DOMICILE

If corporation is not domiciled in Nebraska, a designated agent for service within Nebraska must be named. If state of domicile is Nebraska, the following section may be left blank.

State of domicile: _____

Name of designated agent in Nebraska for service of process: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

TRADE NAME

If the applicant will be doing business in Nebraska under any other name(s), then all such names must be stated, with address and telephone number. *(Use a separate sheet if necessary)*

Other Name: _____

Business Address: _____ _____ _____ _____
PO Box or Street Number | City | State | Zip Code + 4

_____ _____
Email Address | Area Code + Phone Number

OWNERSHIP

All persons/entities owning *more than 10%* of the applicant must be listed. *(Use a separate sheet if necessary.)*

If the applicant is owned by a corporation or corporations, does any individual own shares in a parent corporation or corporations where said shares amount to owning more than 10% of the applicant?

☐ YES ☐ NO If the answer is yes, provide shareholder names and contact information on a separate sheet.

If more than 10% of the applicant is held in trust, directly or by virtue of holding shares in a parent corporation or corporations, provide trustee name(s) and contact information on a separate sheet.

Entity or Person Name: _____ Percentage Owned: _____
Entity or Last, First, Middle

Address: _____ _____ _____ _____
PO Box or Street Number | City | State | Zip Code + 4

_____ _____
Email Address | Area Code + Phone Number

Entity or Person Name: _____ Percentage Owned: _____
Entity or Last, First, Middle

Address: _____ _____ _____ _____
PO Box or Street Number | City | State | Zip Code + 4

_____ _____
Email Address | Area Code + Phone Number

Entity or Person Name: _____ Percentage Owned: _____
Entity or Last, First, Middle

Address: _____ _____ _____ _____
PO Box or Street Number | City | State | Zip Code + 4

_____ _____
Email Address | Area Code + Phone Number

CONTACT PERSON

Contact person to serve as main contact for all communication with the Nebraska Real Property Appraiser Board.

Name: _____ (Last) _____ (First) _____ (Middle)

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

DISCIPLINARY QUESTIONS

1. Has the applicant's application for registration/license/certification, or the right to renew or reinstate, ever been denied by any regulatory agency in Nebraska or any other jurisdiction?

   ☐ YES ☐ NO

   If your answer to No. 1 above is yes, provide a brief statement of all significant details on a separate sheet, including the jurisdiction in which the application was denied, the date of denial, reason for denial, the circumstances surrounding the matter, and the names of any persons involved.

2. Has disciplinary action been taken against the applicant by any regulatory agency in Nebraska or any other jurisdiction, or has the applicant's registration/licensure/certification been surrendered or allowed to lapse due to any action pending or threatened? **Please note that you are required to disclose any action, even if it has been previously disclosed to this agency. Failure to disclose this may result in a delay in processing of your application.**

   ☐ YES ☐ NO

   If your answer to No. 2 above is yes, provide a brief statement of all significant details on a separate sheet, including the jurisdiction in which the disciplinary action was taken or was pending, the date of the action, reason for disciplinary or pending action, circumstances surrounding the matter, and the names of any persons involved.

3. Has the applicant had a final civil or criminal judgment entered against it for fraud, dishonesty, breach of trust, or misrepresentation involving real estate, financial services, or appraisal management services within a five-year period immediately preceding the date of application?

   ☐ YES ☐ NO

   If the answer to No. 3 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the suit, location, date filed, court of jurisdiction, and the names of any persons involved.

4. Is the applicant in whole or in part, directly or indirectly, owned by any person who has had a real property appraiser credential or equivalent refused, denied, canceled, or revoked or who has surrendered a real property appraiser credential or equivalent in lieu of revocation in any jurisdiction?

   ☐ YES ☐ NO

   If your answer to No. 4 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the matter, jurisdiction, date(s), and the names of such persons. Include copies of all final orders or consent agreements.

5. Has any person who owns more than 10% of the appraisal management company ever been convicted of, or entered a plea of nolo contendere to, a felony related to real property appraisal practice or any crime involving fraud, misrepresentation, or moral turpitude?

   ☐ YES ☐ NO

   If your answer to No. 5 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the suit, location, date filed, court of jurisdiction, and the names of any persons involved.

AFFIDAVIT OF APPLICANT

The following statements are made for the purpose of procuring registration as an appraisal management company in the State of Nebraska. Applicant hereby consents that the statements may be used as evidence by the Real Property Appraiser Board of the State of Nebraska, or in any court in Nebraska where a violation of the Appraisal Management Registration Act is claimed, and that the application, representations, and statements made herein to procure such registration may at any time be used in evidence.

Applicant has read and will comply with the Appraisal Management Company Registration Act of Nebraska and the rules established by the Real Property Appraiser Board in accordance with the Act.

Applicant expressly agrees that the Nebraska Real Property Appraiser Board reserves the right to go outside this application for information as to the accuracy of the statements in this application.

Applicant certifies that the statements made in this application and all attachments are true and correct to the best of Applicant's knowledge and belief, and that Applicant has not suppressed any information that might have a bearing on this application.

Applicant understands:

- All information related to an appraisal management company's registration shall be reported to the Appraisal Subcommittee as required by Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, the AMC Rule, and any policy or rule established by the Appraisal Subcommittee.

- Only AMC appraisers considered to be in good standing in all jurisdictions in which an active credential is held shall be included on an appraisal management company's appraiser panel.

- Any AMC appraiser included on an appraisal management company's appraiser panel engaged in real property appraisal practice as a result of an assignment provided by applicant shall be free from inappropriate influence and coercion as required by the appraisal independence standards established under section 129E of the federal Truth in Lending Act, including the requirements for payment of a reasonable and customary fee to AMC appraisers when applicant is engaged in providing appraisal management services.

- An appraisal management company shall select an AMC appraiser from its appraiser panel for an assignment who is independent of the transaction and who has the requisite education, expertise, and experience necessary to competently complete the assignment for the particular market and property type.

- An appraisal management company shall not prohibit an AMC appraiser from including within the body of a report that is submitted by the AMC appraiser to the applicant or its assignee the fee agreed upon between the applicant and the AMC appraiser at the time of engagement for the performance of the appraisal.

- An appraisal management company shall not directly or indirectly engage in or attempt to engage in business as an appraisal management company or advertise or hold itself out as engaging in or conducting business as an appraisal management company in this state under any legal name or trade name not included in the application for issuance of a registration, or renewal of a registration, as approved by the board.

- An appraisal management company shall not require an AMC appraiser to indemnify an appraisal management company or hold an appraisal management company harmless for any liability, damage, losses, or claims arising out of the appraisal management services provided by the appraisal management company.

- Any employee of or independent contractor to an appraisal management company that holds a registration, including any AMC appraiser included on applicant's appraiser panel engaged in real property appraisal practice, shall comply with the Real Property Appraiser Act, including the Uniform Standards of Professional Appraisal Practice.

- Each appraisal management company that holds a registration shall maintain a detailed record of appraisal management services provided under its registration, and upon request shall submit to the board all books, records, reports, documents, and other information as deemed appropriate by the board to administer and enforce the Nebraska Appraisal Management Company Registration Act. Record retention requirements are for a period of five (5) years after appraisal management services are completed or two (2) years after final disposition of a judicial proceeding related to the appraisal management services, whichever period expires later.

- An appraisal management company that holds a registration may not alter, modify, or otherwise change a completed report submitted by an AMC appraiser without his or her written consent.

- An appraisal management company that holds a registration shall disclose the registration number provided to it by the board on the engagement documents presented to the AMC appraiser.

- Each appraisal management company that holds a registration, except in cases of noncompliance with the conditions of the engagement, shall make payment of fees to an AMC appraiser engaged by the appraisal management company to perform one or more appraisals on behalf of a creditor for a covered transaction or for a secondary mortgage market participant in connection with covered transactions within sixty (60) days after the date on which the AMC appraiser transmits or otherwise provides the report to the appraisal management company or its assignee.

- An appraisal management company that has a reasonable basis to believe that an AMC appraiser has failed to comply with applicable laws or the Uniform Standards of Professional Appraisal Practice shall refer the matter to the board if the failure to comply is material.

- An appraisal management company shall remove any AMC appraiser from its appraiser panel within thirty (30) days after receiving notice that the AMC appraiser:
    - Is no longer considered to be in good standing in one or more jurisdictions in which he or she holds an active credential or equivalent;
    - The AMC appraiser's credential or equivalent has been refused, denied, canceled, or revoked; or
    - The AMC appraiser has surrendered his or her credential or equivalent in lieu of revocation.

- Any AMC appraiser included on an appraisal management company's appraiser panel pursuant to N.R.S. § 76-3203.01 (3) shall remain on such appraiser panel until the date on which the appraisal management company:
    - Sends written notice to the AMC appraiser removing him or her from the appraiser panel. Such written notice shall include an explanation of the action taken by the appraisal management company;
    - Receives written notice from the AMC appraiser requesting that he or she be removed from the appraiser panel. Such written notice shall include an explanation of the action requested by the AMC appraiser; or
    - Receives written notice on behalf of the AMC appraiser of the death or incapacity of the AMC appraiser. Such written notice shall include an explanation on behalf of the AMC appraiser.

- Applicant hereby attests that Applicant has included all required materials and completed the submitted application in its entirety. Applicant understands that, should this application be found to be incomplete, it will be considered invalid and may be returned.

Signature of Contact Person: _____ Date: _____

State of _____)
) ss.
County of _____)

The foregoing instrument was acknowledged before me this ____ day of _____ 20 ____

by _____
Print Name of Contact Person

(Notary Seal Here)

_____
Notary Public

NRPAB
Nebraska Real Property Appraiser Board

AUTHORIZATION TO USE FINGERPRINTS FOR NATIONAL CRIMINAL HISTORY RECORD CHECK THROUGH THE NEBRASKA STATE PATROL AND THE FEDERAL BUREAU OF INVESTIGATION

I acknowledge and consent to the following:

1. The Nebraska Real Property Appraiser Board requires fingerprint submissions for a National Criminal History Record Check through the State Patrol and the Federal Bureau of Investigation:

   a. as authorized in Nebraska Real Property Appraiser Act (Neb. Rev. Stat. §§ 76-2201 through 76-2250), as a part of my application for issuance of, or renewal of, a credential as a real property appraiser, or

   b. as authorized in the Nebraska Appraisal Management Company Registration Act (Neb. Rev. Stat. §§ 76-3201 through 76-3220), as a part of the application for issuance of, or renewal of, a registration as an appraisal management company.

2. The Nebraska Real Property Appraiser Board reserves the right to go outside this Criminal History Record Check for information as to the accuracy of the statements made in my application, or for further clarification regarding the results of the Criminal History Record Check. Such information may include, but is not limited to, records of arrests for criminal offenses, the circumstances involved in any such arrests, the suspension or revocation of any license authorizing me to engage in any profession or occupation, or the rejection of my application for such license, and the reason for such suspension, revocation, or rejection.

3. The Nebraska Real Property Appraiser Board may contact any agency of federal, state, or local government, consumer reporting agency, present or former employer, or any other individual, partnership, corporation, or association, in this or any other state, to furnish to the Nebraska Real Property Appraiser Board any information requested by the Nebraska Real Property Appraiser Board pertaining to my application.

4. I acknowledge that the Criminal History Record Information is retained by the Board for two years after the date on which an application is withdrawn, denied, or approved. If the Nebraska Real Property Appraiser Board finds cause to deny my application based upon the results of my Criminal History Record Information, I may request a copy of my Criminal History Record Information received by the Nebraska Real Property Appraiser Board in accordance with the procedures found in Title 298 of the Nebraska Administrative Code.

5. I acknowledge that the procedures for obtaining information, a change, correction, or updating of an FBI identification record are set forth in Title 28, C.F.R., §16.34.

I EXPRESSLY AUTHORIZE AND CONSENT that my fingerprint submissions pertaining to my application be submitted by the Nebraska Real Property Appraiser Board to the Nebraska State Patrol for National Criminal History Record Check through the State Patrol and the Federal Bureau of Investigation, and I HEREBY ACKNOWLEDGE RECEIPT of the Privacy Act Statement.

_____

Printed name of person whose fingerprints are being submitted

_____ _____

Signature of person whose fingerprints are being submitted Date

PRIVACY ACT STATEMENT

Authority: The FBI's acquisition, preservation, and exchange of fingerprints and associated information is generally authorized under 28 U.S.C. 534. Depending on the nature of your application, supplemental authorities include Federal statutes, State statutes pursuant to Pub. L. 92-544, Presidential Executive Orders, and federal regulations. Providing your fingerprints and associated information is voluntary; however, failure to do so may affect completion or approval of your application.

Principal Purpose: Certain determinations, such as employment, licensing, and security clearances, may be predicated on fingerprint-based background checks. Your fingerprints and associated information/biometrics may be provided to the employing, investigating, or otherwise responsible agency, and/or the FBI for the purpose of comparing your fingerprints to other fingerprints in the FBI's Next Generation Identification (NGI) system or its successor systems (including civil, criminal, and latent fingerprint repositories) or other available records of the employing, investigating, or otherwise responsible agency. The FBI may retain your fingerprints and associated information/biometrics in NGI after the completion of this application and, while retained, your fingerprints may continue to be compared against other fingerprints submitted to or retained by NGI.

Routine Uses: During the processing of this application and for as long thereafter as your fingerprints and associated information/biometrics are retained in NGI, your information may be disclosed pursuant to your consent, and may be disclosed without your consent as permitted by the Privacy Act of 1974 and all applicable Routine Uses as may be published at any time in the Federal Register, including the Routine Uses for the NGI system and the FBI's Blanket Routine Uses. Routine uses include, but are not limited to, disclosures to: employing, governmental or authorized non-governmental agencies responsible for employment, contracting, licensing, security clearances, and other suitability determinations; local, state, tribal, or federal law enforcement agencies; criminal justice agencies; and agencies responsible for national security or public safety.

Rev. 03/30/2018

NONCRIMINAL JUSTICE APPLICANT'S PRIVACY RIGHTS

As an applicant who is the subject of a national fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment or a license, an immigration or naturalization matter, security clearance, or adoption), you have certain rights which are discussed below. All notices must be provided to you in writing.[1] These obligations are pursuant to the Privacy Act of 1974, Title 5, United States Code (U.S.C.) Section 552a, and Title 28 Code of Federal Regulations (CFR), 50.12, among other authorities.

- You must be provided an adequate written FBI Privacy Act Statement (dated 2013 or later) when you submit your fingerprints and associated personal information. This Privacy Act Statement must explain the authority for collecting your fingerprints and associated information and whether your fingerprints and associated information will be searched, shared, or retained.[2]
- You must be advised in writing of the procedures for obtaining a change, correction, or update of your FBI criminal history record as set forth at 28 CFR 16.34.
- You must be provided the opportunity to complete or challenge the accuracy of the information in your FBI criminal history record (if you have such a record).
- If you have a criminal history record, you should be afforded a reasonable amount of time to correct or complete the record (or decline to do so) before the officials deny you the employment, license, or other benefit based on information in the FBI criminal history record.
- If agency policy permits, the officials may provide you with a copy of your FBI criminal history record for review and possible challenge. If agency policy does not permit it to provide you a copy of the record, you may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at https://www.fbi.gov/services/cjis/identity-history-summary-checks and https://www.edo.cjis.gov.
- If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI by submitting a request via https://www.edo.cjis.gov. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.)
- You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.[3]

[1] Written notification includes electronic notification, but excludes oral notification.

[2] https://www.fbi.gov/services/cjis/compact-council/privacy-act-statement

[3] See 5 U.S.C. 552a(b); 28 U.S.C. 534(b); 34 U.S.C. § 40316 (formerly cited as 42 U.S.C. § 14616), Article IV(c); 28 CFR20.21(c), 2033(d) and 906.2(d).

Updated 11/6/2019

APPLICATION CHECKLIST

Include the following items with your completed application:

☐ Completed application.

☐ Two copies of legible, ink-rolled fingerprint cards for each owner/entity owning ***more than 10%*** of the applicant. This includes trustees of trusts owning more than 10% of the applicant and individuals owning shares in a corporation or corporations where said shares amount to owning more than 10% of the applicant.

☐ Authorization to Use Fingerprints for National Criminal History Record Check through the Nebraska State Patrol and the Federal Bureau of Investigation ***signed by each person whose fingerprints are included with the application***. Person being fingerprinted is also requested to review the NRPAB Privacy Act Statement prior to being fingerprinted. Additional copies of each document may be found by clicking the "AMC Registration" link on the home page of the Board's website at https://appraiser.ne.gov/.

☐ $350.00 non-refundable application fee.

☐ Proof of a valid Surety Bond for $25,000.00 naming applicant as the "Principal" and the Nebraska Real Property Appraiser Board as the "Obligee." The Surety Bond shall clearly indicate that: 1) the bonding company is aware of, and will comply with, all provisions of Neb. Rev. Stat. § 76-3203 (2); 2) the Surety Bond shall be in favor of the state for the benefit of any person who is damaged by any violation of the Nebraska Appraisal Management Company Registration Act, and in favor of any person damaged by such a violation; 3) the Surety Bond shall be maintained until one year after the date on which the appraisal management company ceases operation in this state regardless of, if or when, termination of the Surety Bond occurs; 4) and, the aggregate liability of the Surety Bond to all persons damaged by a violation of the Nebraska Appraisal Management Company Registration Act by an appraisal management company shall not exceed the amount of the Surety Bond.

DIRECTIONS

1. Complete entire application. If required information is not provided, application will be considered invalid and may be returned to you.

2. Along with the application, the following must also be included:
   a. Check or money order for non-refundable $350.00 application fee
   b. Two sets of fingerprint cards for each owner/entity owning ***more than 10%*** of the applicant. This includes trustees of trusts owning more than 10% of the applicant and individuals owning shares in a corporation or corporations where said shares amount to owning more than 10% of the applicant. **The Nebraska State Patrol will not process cards if the information at the top of the cards is not completed or if the cards are more than one (1) year old. The cards must be signed by the person being fingerprinted and also by the official taking the fingerprints. Once signed by the person being fingerprinted, the fingerprint card becomes a legal document. Please review the information included on the fingerprint cards very carefully during the fingerprint appointment, as this is the final chance the person being fingerprinted will have to ensure all information is correct prior signing and certifying the information contained on these legal documents. If the date, signatures, or any identifying information is missing, the Nebraska State Patrol will not process the cards and they will be returned to you.**
   c. Authorization to Use Fingerprints for National Criminal History Record Check through the Nebraska State Patrol and the Federal Bureau of Investigation signed by each person whose fingerprints are included with the application. Person being fingerprinted is also requested to review the NRPAB Privacy Act Statement prior to being fingerprinted. Additional copies of each document may be found by clicking the "AMC Registration" link on the home page of the Board's website at https://appraiser.ne.gov/.
   d. Proof of a valid Surety Bond for $25,000.00 naming applicant as the "Principal" and the Nebraska Real Property Appraiser Board as the "Obligee"

3. Mail application, fee(s), and supporting documentation to: NEBRASKA REAL PROPERTY APPRAISER BOARD, PO BOX 94963, LINCOLN, NE 68509-4963 (street address for FedEx and UPS: 301 CENTENNIAL MALL SOUTH, FIRST FLOOR; LINCOLN NE 68508).
   ~~NEBRASKA REAL PROPERTY APPRAISER BOARD~~
   ~~301 CENTENNIAL MALL SOUTH, FIRST FLOOR~~
   ~~PO BOX 94963~~
   ~~LINCOLN, NE 68509-4963~~

~~Street address for FedEx or UPS is 301 CENTENNIAL MALL SOUTH, FIRST FLOOR, LINCOLN NE 68508~~

4. Questions or concerns may be directed to NRPAB staff at 402-471-9015 or nrpab.amc@nebraska.gov

ADDITIONAL INFORMATION

- Within sixty (60) days of approval by the Board, an applicant shall pay a non-refundable initial registration fee of $2000.00 and the ASC AMC Registry fee due, if any, before the applicant is authorized to conduct business as an appraisal management company in the State of Nebraska. The period used to calculate the ASC AMC registry fee due will be the year ending on the day 90 days before the date of approval of the application. With the ASC AMC Registry fee, if any, the AMC must also provide a list of the AMC appraisers who have performed an appraisal for the appraisal management company in connection with a covered transaction in Nebraska during the reporting year, if any. The list is to include: (1) First and last name, (2) Credential number, (3) Number of appraisals performed (during the reporting year), (4) Earliest appraisal submission date (during the reporting year), and (5) Latest appraisal submission date (during the reporting year).

- All appraisal management company registrations are in effect for twelve (12) months from the date of issuance, unless revoked, suspended, or canceled prior to such date.

- Per Neb. Rev. Stat. § 76-3203 (6), all appraisal management company renewal applications shall be furnished to the Board no later than sixty (60) days prior to the date of expiration of the registration. With the application for renewal and the ASC AMC Registry fee, the appraisal management company must also provide a list of the AMC appraisers who have performed an appraisal for the appraisal management company in connection with a covered transaction in Nebraska during the reporting year, including: (1) First and last name, (2) Credential number, (3) Number of appraisals performed (during the reporting year), (4) Earliest appraisal submission date (during the reporting year), and (5) Latest appraisal submission date (during the reporting year).

- Any appraisal management company who fails to submit a properly completed renewal application by the deadline specified in Neb. Rev. Stat. § 76-3203 (6), but who submits an application within six months of expiration of the registration, may receive a renewal registration by submitting the completed application, along with all of the required documentation, the renewal and ASC AMC Registry fees, and a $25.00 late processing fee for each month or portion of a month the renewal application is postmarked after sixty (60) days prior to registration expiration. The appraisal management company will be considered inactive from the expiration date until the renewal application has been fully processed, including receipt and review by the Board of any pending background check results.

- Any appraisal management company who fails to submit a properly completed renewal application within six months of expiration of the registration shall not be eligible for renewal and must submit an application for a new registration.

- AMC appraiser means a person who holds a valid credential or equivalent to appraise real estate and real property under the laws of this state or another jurisdiction, and holds the status of active on the ASC Appraiser Registry in one or more jurisdictions.

- Pursuant to subdivision (6)(c) of section 76-3202, an appraiser panel shall include each AMC appraiser as of the earliest date on which such person was accepted by the appraisal management company:

  (a) For consideration for future assignments in covered transactions or for secondary mortgage market participants in connection with covered transactions; or
  (b) For engagement to perform one or more appraisals on behalf of a creditor for a covered transaction or for a secondary mortgage market participant in connection with covered transactions.

- The Surety Bond shall be maintained until one year after the date that the appraisal management company ceases operation in this state regardless of, if or when, termination of the Surety Bond occurs. The date that an appraisal management company ceases operation in this state is the earliest of the date on which the Nebraska Real Property Appraisal Board accepts written surrender of the registration, or the date on which the registration expires, is canceled, or is revoked.

NRPAB
Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor
PO Box 94963
Lincoln, NE 68509-4963
https://appraiser.ne.gov/
402-471-9015

Check Number:
Receipt Number:
For Board Use Only

APPLICATION FOR RENEWAL OF NEBRASKA APPRAISAL MANAGEMENT COMPANY REGISTRATION

RENEWAL INFORMATION

RENEWAL FEES DUE: $1,500.00 RENEWAL FEE PLUS ASC AMC REGISTRY FEE

Nebraska Real Property Appraiser Board Registration Number: _____

Date of Application: _____

Legal Name: _____

Employer Identification Number (EIN): _____

Initial Date of Registration in Nebraska: _____

AMC Type:

☐ ~~Single State (~~AMC oversees a panel of 16 or more AMC appraisers in Nebraska within a given year that have been recruited, selected and retained to perform appraisals in connection with a covered transaction.~~)~~

☐ ~~Multi-State (~~AMC oversees a panel of 25 or more AMC 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.~~)~~

Federally Regulated*: ☐ YES ☐ NO

*Federally regulated appraisal management company means an appraisal management company that is: (a) Owned and controlled by an insured depository institution as defined in 12 U.S.C. 1813, as such section existed on January 1, 2018; and (b) Regulated by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, or the successor of any such agencies.

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

STATE OF DOMICILE

If corporation is not domiciled in Nebraska, a designated agent for service within Nebraska must be named. If state of domicile is Nebraska, the following section may be left blank.

State of domicile: _____

Name of designated agent in Nebraska for service of process: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

TRADE NAME

If the applicant will be doing business in Nebraska under any other name(s), then all such names must be stated, with address and telephone number. *(Use a separate sheet if necessary)*

Other Name: _____

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

OWNERSHIP

All persons/entities owning more than *10%* of the applicant must be listed. *(Use a separate sheet if necessary)*

If the applicant is owned by a corporation or corporations, does any individual own shares in a parent corporation or corporations where said shares amount to owning more than 10% of the applicant?

☐ YES ☐ NO If the answer is yes, provide shareholder names and contact information on a separate sheet.

If more than 10% of the applicant is held in trust, directly or by virtue of holding shares in a parent corporation or corporations, provide trustee name(s) and contact information on a separate sheet.

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

CONTACT PERSON

Contact person to serve as main contact for all communication with the Nebraska Real Property Appraiser Board.

Name: _____ (Last) _____ (First) _____ (Middle)

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

DISCIPLINARY QUESTIONS

1. Has the applicant's application for registration/license/certification, or the right to renew or reinstate, been denied by any regulatory agency in Nebraska or any other jurisdiction in the past 18 months?

   ☐ YES ☐ NO

   If your answer to No. 1 above is yes, provide a brief statement of all significant details on a separate sheet, including the jurisdiction in which the application was denied, the date of denial, reason for denial, the circumstances surrounding the matter, and the names of any persons involved.

2. Has disciplinary action been taken against the applicant by any regulatory agency in Nebraska or any other jurisdiction, or has the applicant's registration/licensure/certification been surrendered or allowed to lapse due to any action pending or threatened within the past 18 months? **Please note that you are required to disclose any action, even if it has been previously disclosed to this agency. Failure to disclose this may result in a delay in processing of your application for renewal.**

   ☐ YES ☐ NO

   If your answer to No. 2 above is yes, provide a brief statement of all significant details on a separate sheet, including the jurisdiction in which the disciplinary action was taken or was pending, the date of the action, reason for disciplinary or pending action, circumstances surrounding the matter, and the names of any persons involved.

3. Is the applicant currently under investigation by any regulatory agency in Nebraska or any other jurisdiction?

   ☐ YES ☐ NO

   If the answer to No. 3 above is yes, provide a brief statement of all significant details on a separate sheet, including the jurisdiction in which the applicant is under investigation, the circumstances surrounding the matter, and the names of any persons involved.

4. Has the applicant had a final civil or criminal judgment entered against it for fraud, dishonesty, breach of trust, or misrepresentation involving real estate, financial services, or appraisal management services within the eighteen-month period immediately preceding the date of application?

   ☐ YES ☐ NO

   If your answer to No. 4 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the suit, location, date filed, court of jurisdiction, and the names of any persons involved.

5. Is the applicant in whole or in part, directly or indirectly, owned by any person who has had a real property appraiser credential or equivalent refused, denied, canceled, or revoked or who has surrendered a real property appraiser credential or equivalent in lieu of revocation in any jurisdiction?

   ☐ YES ☐ NO

   If your answer to No. 5 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the matter, jurisdiction, date(s), and the names of such persons. Include copies of all final orders or consent agreements.

6. Has any person who owns more than 10% of the appraisal management company ever been convicted of, or entered a plea of nolo contendere to, a felony related to real property appraisal practice or any crime involving fraud, misrepresentation, or moral turpitude?

   ☐ YES ☐ NO

   If your answer to No. 6 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the matter, date filed, court of jurisdiction, and names of any persons involved.

ASC AMC REGISTRY FEE AND REPORTING YEAR

Annual ASC AMC Registry Fee based on year ending 90 days before expiration of current registration:

Beginning Date of Reporting Year: _____ Ending Date of Reporting Year: _____

Number of AMC appraisers who have performed an appraisal for the AMC in connection with a covered transaction in Nebraska during the reporting year _____ X $25.00 = $ _____ ASC AMC Registry Fee due with application

(Covered transaction means any consumer credit transaction secured by the consumer's principal dwelling.)

ASC AMC Registry Fee	$	
Nebraska Registration Renewal Fee	+	1500.00
$25.00 late processing fee for each month or portion of a month the renewal application is postmarked after 60 days prior to registration expiration.	+	
Total Fees Due with Renewal Application	$	

With the application for renewal and the ASC AMC Registry fee, the AMC must also provide a list of the AMC appraisers who have performed an appraisal for the AMC in connection with a covered transaction in Nebraska during the reporting year, including:

(1) First and last name,
(2) Credential number,
(3) Number of appraisals performed (during the reporting year),
(4) Earliest appraisal submission date (during the reporting year), and
(5) Latest appraisal submission date (during the reporting year).

APPLICATION CHECKLIST

Include the following items with your completed application:

☐ Completed application.

☐ List of the AMC appraisers who have performed an appraisal for the AMC in connection with a covered transaction in Nebraska during the reporting year.

☐ Two copies of legible, ink-rolled fingerprint cards for each new owner/entity owning ***more than 10%*** of the applicant who has not previously had a Criminal History Record Check Completed by the Board through the Nebraska State Patrol and the Federal Bureau of Investigation for the purpose of AMC ownership. This includes trustees of trusts owning more than 10% of the applicant and individuals owning shares in a corporation or corporations where said shares amount to owning more than 10% of the applicant.

☐ Authorization to Use Fingerprints for National Criminal History Record Check through the Nebraska State Patrol and the Federal Bureau of Investigation ***signed by each person whose fingerprints are included with the application***. Person being fingerprinted is also requested to review the NRPAB Privacy Act Statement prior to being fingerprinted. Additional copies of each document may be found by clicking the "AMC Registration" link on the home page of the Board's website at https://appraiser.ne.gov/.

☐ $1,500.00 non-refundable renewal fee, ASC AMC Registry fee, and any required late processing fee.

☐ Proof of a valid Surety Bond for $25,000 naming applicant as the "Principal" and the Nebraska Real Property Appraiser Board as the "Obligee." The Surety Bond shall clearly indicate that: 1) the bonding company is aware of, and will comply with, all provisions of Neb. Rev. Stat. § 76-3203 (2); 2) the Surety Bond shall be in favor of the state for the benefit of any person who is damaged by any violation of the Nebraska Appraisal Management Company Registration Act, and in favor of any person damaged by such a violation; 3) the Surety Bond shall be maintained until one year after the date on which the appraisal management company ceases operation in this state regardless of, if or when, termination of the Surety Bond occurs; 4) and, the aggregate liability of the Surety Bond to all persons damaged by a violation of the Nebraska Appraisal Management Company Registration Act by an appraisal management company shall not exceed the amount of the Surety Bond.

AFFIDAVIT OF APPLICANT

The following statements are made for the purpose of procuring registration as an appraisal management company in the State of Nebraska. Applicant hereby consents that the statements may be used as evidence by the Real Property Appraiser Board of the State of Nebraska, or in any court in Nebraska where a violation of the Appraisal Management Registration Act is claimed, and that the application, representations, and statements made herein to procure such registration may at any time be used in evidence.

Applicant has read and will comply with the Appraisal Management Company Registration Act of Nebraska and the rules established by the Real Property Appraiser Board in accordance with the Act.

Applicant expressly agrees that the Nebraska Real Property Appraiser Board reserves the right to go outside this application for information as to the accuracy of the statements in this application.

Applicant certifies that the statements made in this application and all attachments are true and correct to the best of Applicant's knowledge and belief, and that Applicant has not suppressed any information that might have a bearing on this application.

Applicant understands all information related to an appraisal management company's registration shall be reported to the Appraisal Subcommittee as required by Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, the AMC Rule, and any policy or rule established by the Appraisal Subcommittee.

Applicant agrees to comply with the Appraisal Management Company Registration Act of Nebraska and the rules established by the Nebraska Real Property Appraiser Board in accordance with the Act, and specifically:

- Only AMC appraisers considered to be in good standing in all jurisdictions in which an active credential is held shall be included on appraisal management company's appraiser panel.

- Any AMC appraiser included on appraisal management company's appraiser panel engaged in real property appraisal practice as a result of an assignment provided by applicant shall be free from inappropriate influence and coercion as required by the appraisal independence standards established under section 129E of the federal Truth in Lending Act, including the requirements for payment of a reasonable and customary fee to AMC appraisers when applicant is engaged in providing appraisal management services.

- Appraisal management company shall select an AMC appraiser from its appraiser panel for an assignment who is independent of the transaction and who has the requisite education, expertise, and experience necessary to competently complete the assignment for the particular market and property type.

- Appraisal management company shall not prohibit an AMC appraiser from including within the body of a report that is submitted by the AMC appraiser to the applicant or its assignee the fee agreed upon between the applicant and the AMC appraiser at the time of engagement for the performance of the appraisal.

- Appraisal management company shall not directly or indirectly engage in or attempt to engage in business as an appraisal management company or advertise or hold itself out as engaging in or conducting business as an appraisal management company in this state under any legal name or trade name not included in the application for issuance of a registration, or renewal of a registration, as approved by the board.

- Appraisal management company shall not require an AMC appraiser to indemnify an appraisal management company or hold an appraisal management company harmless for any liability, damage, losses, or claims arising out of the appraisal management services provided by the appraisal management company.

- Any employee of or independent contractor to appraisal management company, including any AMC appraiser included on appraisal management company's appraiser panel engaged in real property appraisal practice, shall comply with the Real Property Appraiser Act, including the Uniform Standards of Professional Appraisal Practice.

- Appraisal management company shall maintain a detailed record of appraisal management services provided under its registration, and upon request shall submit to the board all books, records, reports, documents, and other information as deemed appropriate by the board to administer and enforce the Nebraska Appraisal Management Company Registration Act. Record retention requirements are for a period of five years after appraisal management services are completed or two years after final disposition of a judicial proceeding related to the appraisal management services, whichever period expires later.

- Appraisal management company shall not alter, modify, or otherwise change a completed report submitted by an AMC appraiser without his or her written consent.

- Appraisal management company shall disclose the registration number provided to it by the board on the engagement documents presented to the AMC appraiser.

- Appraisal management company, except in cases of noncompliance with the conditions of the engagement, shall make payment of fees to an AMC appraiser engaged by the appraisal management company to perform one or more appraisals on behalf of a creditor for a covered transaction or for a secondary mortgage market participant in connection with covered transactions within sixty days after the date on which the AMC appraiser transmits or otherwise provides the report to the appraisal management company or its assignee.

- Appraisal management company that has a reasonable basis to believe that an appraiser has failed to comply with applicable laws or the Uniform Standards of Professional Appraisal Practice shall refer the matter to the board if the failure to comply is material.

- Appraisal management company shall remove any AMC appraiser from its appraiser panel within thirty (30) days after receiving notice that the AMC appraiser:
    - Is no longer considered to be in good standing in one or more jurisdictions in which he or she holds an active credential or equivalent;
    - The AMC appraiser's credential or equivalent has been refused, denied, canceled, or revoked; or
    - The AMC appraiser has surrendered his or her credential or equivalent in lieu of revocation.

- Any AMC appraiser included on an appraisal management company's appraiser panel pursuant to N.R.S. § 76-3203.01 (3) shall remain on such appraiser panel until the date on which the appraisal management company:
    - Sends written notice to the AMC appraiser removing him or her from the appraiser panel. Such written notice shall include an explanation of the action taken by the appraisal management company;
    - Receives written notice from the AMC appraiser requesting that he or she be removed from the appraiser panel. Such written notice shall include an explanation of the action requested by the AMC appraiser; or
    - Receives written notice on behalf of the AMC appraiser of the death or incapacity of the AMC appraiser. Such written notice shall include an explanation on behalf of the AMC appraiser.

- Applicant hereby attests that Applicant has included all required materials and completed the submitted application in its entirety. Applicant understands that, should this application be found to be incomplete, it will be considered invalid and may be returned.

Signature of Contact Person: _____ Date: _____

State of _____)
) ss.
County of _____)

The foregoing instrument was acknowledged before me this _____ day of _____ 20 _____

by _____
Print Name of Contact Person

(Notary Seal Here)

_____
Notary Public

NRPAB
Nebraska Real Property Appraiser Board

AUTHORIZATION TO USE FINGERPRINTS FOR NATIONAL CRIMINAL HISTORY RECORD CHECK THROUGH THE NEBRASKA STATE PATROL AND THE FEDERAL BUREAU OF INVESTIGATION

I acknowledge and consent to the following:

1. The Nebraska Real Property Appraiser Board requires fingerprint submissions for a National Criminal History Record Check through the State Patrol and the Federal Bureau of Investigation:

   a. as authorized in Nebraska Real Property Appraiser Act (Neb. Rev. Stat. §§ 76-2201 through 76-2250), as a part of my application for issuance of, or renewal of, a credential as a real property appraiser, or

   b. as authorized in the Nebraska Appraisal Management Company Registration Act (Neb. Rev. Stat. §§ 76-3201 through 76-3220), as a part of the application for issuance of, or renewal of, a registration as an appraisal management company.

2. The Nebraska Real Property Appraiser Board reserves the right to go outside this Criminal History Record Check for information as to the accuracy of the statements made in my application, or for further clarification regarding the results of the Criminal History Record Check. Such information may include, but is not limited to, records of arrests for criminal offenses, the circumstances involved in any such arrests, the suspension or revocation of any license authorizing me to engage in any profession or occupation, or the rejection of my application for such license, and the reason for such suspension, revocation, or rejection.

3. The Nebraska Real Property Appraiser Board may contact any agency of federal, state, or local government, consumer reporting agency, present or former employer, or any other individual, partnership, corporation, or association, in this or any other state, to furnish to the Nebraska Real Property Appraiser Board any information requested by the Nebraska Real Property Appraiser Board pertaining to my application.

4. I acknowledge that the Criminal History Record Information is retained by the Board for two years after the date on which an application is withdrawn, denied, or approved. If the Nebraska Real Property Appraiser Board finds cause to deny my application based upon the results of my Criminal History Record Information, I may request a copy of my Criminal History Record Information received by the Nebraska Real Property Appraiser Board in accordance with the procedures found in Title 298 of the Nebraska Administrative Code.

5. I acknowledge that the procedures for obtaining information, a change, correction, or updating of an FBI identification record are set forth in Title 28, C.F.R., §16.34.

I EXPRESSLY AUTHORIZE AND CONSENT that my fingerprint submissions pertaining to my application be submitted by the Nebraska Real Property Appraiser Board to the Nebraska State Patrol for National Criminal History Record Check through the State Patrol and the Federal Bureau of Investigation, and I HEREBY ACKNOWLEDGE RECEIPT of the Privacy Act Statement.

_____

Printed name of person whose fingerprints are being submitted

_____ _____

Signature of person whose fingerprints are being submitted Date

PRIVACY ACT STATEMENT

Authority: The FBI's acquisition, preservation, and exchange of fingerprints and associated information is generally authorized under 28 U.S.C. 534. Depending on the nature of your application, supplemental authorities include Federal statutes, State statutes pursuant to Pub. L. 92-544, Presidential Executive Orders, and federal regulations. Providing your fingerprints and associated information is voluntary; however, failure to do so may affect completion or approval of your application.

Principal Purpose: Certain determinations, such as employment, licensing, and security clearances, may be predicated on fingerprint-based background checks. Your fingerprints and associated information/biometrics may be provided to the employing, investigating, or otherwise responsible agency, and/or the FBI for the purpose of comparing your fingerprints to other fingerprints in the FBI's Next Generation Identification (NGI) system or its successor systems (including civil, criminal, and latent fingerprint repositories) or other available records of the employing, investigating, or otherwise responsible agency. The FBI may retain your fingerprints and associated information/biometrics in NGI after the completion of this application and, while retained, your fingerprints may continue to be compared against other fingerprints submitted to or retained by NGI.

Routine Uses: During the processing of this application and for as long thereafter as your fingerprints and associated information/biometrics are retained in NGI, your information may be disclosed pursuant to your consent, and may be disclosed without your consent as permitted by the Privacy Act of 1974 and all applicable Routine Uses as may be published at any time in the Federal Register, including the Routine Uses for the NGI system and the FBI's Blanket Routine Uses. Routine uses include, but are not limited to, disclosures to: employing, governmental or authorized non-governmental agencies responsible for employment, contracting, licensing, security clearances, and other suitability determinations; local, state, tribal, or federal law enforcement agencies; criminal justice agencies; and agencies responsible for national security or public safety.

Rev. 03/30/2018

NONCRIMINAL JUSTICE APPLICANT'S PRIVACY RIGHTS

As an applicant who is the subject of a national fingerprint-based criminal history record check for a noncriminal justice purpose (such as an application for employment or a license, an immigration or naturalization matter, security clearance, or adoption), you have certain rights which are discussed below. All notices must be provided to you in writing.[1] These obligations are pursuant to the Privacy Act of 1974, Title 5, United States Code (U.S.C.) Section 552a, and Title 28 Code of Federal Regulations (CFR), 50.12, among other authorities.

- You must be provided an adequate written FBI Privacy Act Statement (dated 2013 or later) when you submit your fingerprints and associated personal information. This Privacy Act Statement must explain the authority for collecting your fingerprints and associated information and whether your fingerprints and associated information will be searched, shared, or retained.[2]
- You must be advised in writing of the procedures for obtaining a change, correction, or update of your FBI criminal history record as set forth at 28 CFR 16.34.
- You must be provided the opportunity to complete or challenge the accuracy of the information in your FBI criminal history record (if you have such a record).
- If you have a criminal history record, you should be afforded a reasonable amount of time to correct or complete the record (or decline to do so) before the officials deny you the employment, license, or other benefit based on information in the FBI criminal history record.
- If agency policy permits, the officials may provide you with a copy of your FBI criminal history record for review and possible challenge. If agency policy does not permit it to provide you a copy of the record, you may obtain a copy of the record by submitting fingerprints and a fee to the FBI. Information regarding this process may be obtained at https://www.fbi.gov/services/cjis/identity-history-summary-checks and https://www.edo.cjis.gov.
- If you decide to challenge the accuracy or completeness of your FBI criminal history record, you should send your challenge to the agency that contributed the questioned information to the FBI. Alternatively, you may send your challenge directly to the FBI by submitting a request via https://www.edo.cjis.gov. The FBI will then forward your challenge to the agency that contributed the questioned information and request the agency to verify or correct the challenged entry. Upon receipt of an official communication from that agency, the FBI will make any necessary changes/corrections to your record in accordance with the information supplied by that agency. (See 28 CFR 16.30 through 16.34.)
- You have the right to expect that officials receiving the results of the criminal history record check will use it only for authorized purposes and will not retain or disseminate it in violation of federal statute, regulation or executive order, or rule, procedure or standard established by the National Crime Prevention and Privacy Compact Council.[3]

[1] Written notification includes electronic notification, but excludes oral notification.

[2] https://www.fbi.gov/services/cjis/compact-council/privacy-act-statement

[3] See 5 U.S.C. 552a(b); 28 U.S.C. 534(b); 34 U.S.C. § 40316 (formerly cited as 42 U.S.C. § 14616), Article IV(c); 28 CFR20.21(c), 2033(d) and 906.2(d).

Updated 11/6/2019

DIRECTIONS

1. Complete entire application. If required information is not provided, application will be considered invalid and be returned.
2. Along with the application, the following documentation must also be included:
   a. Check or money order for non-refundable, $1,500.00 renewal fee, ASC AMC Registry fee, and any required late processing fee
   b. With the application for renewal and the ASC AMC Registry fee, the AMC must also provide a list of the AMC appraisers who have performed an appraisal for the appraisal management company in connection with a covered transaction in Nebraska during the reporting year, including: (1) First and last name, (2) Credential number, (3) Number of appraisals performed (during the reporting year), (4) Earliest appraisal submission date (during the reporting year), and (5) Latest appraisal submission date (during the reporting year).
   c. Two sets of fingerprint cards for each new owner/entity owning ***more than 10%*** of the applicant who has not previously had a Criminal History Record Check Completed by the Board through the Nebraska State Patrol and the Federal Bureau of Investigation for the purpose of appraisal management company ownership. This includes trustees of trusts owning more than 10% of the applicant and individuals owning shares in a corporation or corporations where said shares amount to owning more than 10% of the applicant. **The Nebraska State Patrol will not process cards if the information at the top of the cards is not completed or if the cards are more than one (1) year old. The cards must be signed by the person being fingerprinted and also by the official taking the fingerprints. Once signed by the person being fingerprinted, the fingerprint card becomes a legal document. Please review the information included on the fingerprint cards very carefully during the fingerprint appointment, as this is the final chance the person being fingerprinted will have to ensure all information is correct prior signing and certifying the information contained on these legal documents. If the date, signatures, or any identifying information is missing, the Nebraska State Patrol will not process the cards and they will be returned to you.**
   d. Authorization to Use Fingerprints for National Criminal History Record Check through the Nebraska State Patrol and the Federal Bureau of Investigation signed by each person whose fingerprints are included with the application. Person being fingerprinted is also requested to review the NRPAB Privacy Act Statement prior to being fingerprinted. Additional copies of each document may be found by clicking the "AMC Registration" link on the home page of the Board's website at https://appraiser.ne.gov/.
   e. Proof of a valid Surety Bond for $25,000 naming applicant as the "Principal" and the Nebraska Real Property Appraiser Board as the "Obligee."
3. Mail application, fee(s), and supporting documentation to: NEBRASKA REAL PROPERTY APPRAISER BOARD, PO BOX 94963, LINCOLN, NE 68509-4963 (street address for FedEx and UPS: 301 CENTENNIAL MALL SOUTH, FIRST FLOOR; LINCOLN NE 68508).
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4. Questions or concerns may be directed to NRPAB staff at 402-471-9015 or nrpab.amc@nebraska.gov.

ADDITIONAL INFORMATION

- All Appraisal Management Company registrations are in effect for twelve months from the date of issuance, unless revoked, suspended, or canceled prior to such date.
- Per Neb. Rev. Stat. § 76-3203 (6), all Appraisal Management Company renewal applications shall be furnished to the Board no later than sixty (60) days prior to the date of expiration of the registration.
- With the application for renewal and the ASC AMC Registry Fee, the AMC must also provide a list of the AMC appraisers who have performed an appraisal for the AMC in connection with a covered transaction in Nebraska during the reporting year, including: (1) First and last name, (2) Credential number, (3) Number of appraisals performed (during the reporting year), (4) Earliest appraisal submission date (during the reporting year), and (5) Latest appraisal submission date (during the reporting year).
- Any Appraisal Management Company who fails to submit a properly completed renewal application by the deadline specified in Neb. Rev. Stat. § 76-3203 (6), but who submits an application within six months of expiration of the registration, may receive a renewal registration by submitting the completed application, along with all of the required documentation, the renewal and ASC AMC Registry fees, and a $25.00 late processing fee for each month or portion of a month the renewal application is postmarked after 60 days prior to registration expiration. The Appraisal Management Company will be considered inactive from the expiration date until the renewal application has been fully processed, including receipt and review by the Board of any pending background check results.
- Any Appraisal Management Company who fails to submit a properly completed renewal application within six months of expiration of the registration shall not be eligible for renewal and must submit an application for a new registration.
- AMC appraiser means a person who holds a valid credential or equivalent to appraise real estate and real property under the laws of this state or another jurisdiction, and holds the status of active on the ASC Appraiser Registry in one or more jurisdictions.
- Pursuant to subdivision (6)(c) of section 76-3202, an appraiser panel shall include each AMC appraiser as of the earliest date on which such person was accepted by the appraisal management company:
  (a) For consideration for future assignments in covered transactions or for secondary mortgage market participants in connection with covered transactions; or
  (b) For engagement to perform one or more appraisals on behalf of a creditor for a covered transaction or for a secondary mortgage market participant in connection with covered transactions.

- The Surety Bond shall be maintained until one year after the date that the Appraisal Management Company ceases operation in this state regardless of, if or when, termination of the Surety Bond occurs. The date that an Appraisal Management Company ceases operation in this state is the earliest of the date on which the Nebraska Real Property Appraisal Board accepts written surrender of the registration, or the date on which the registration expires, is canceled, or is revoked.

NRPAB
Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor
PO Box 94963
Lincoln, NE 68509-4963
https://appraiser.ne.gov/
402-471-9015

Check Number:
Receipt Number:
For Board Use Only

FEDERALLY REGULATED APPRAISAL MANAGEMENT COMPANY NEBRASKA REPORTING FORM

PROCESSING AND ASC AMC REGISTRY FEES

PROCESSING FEE DUE WITH REPORTING FORM: $350.00

ASC AMC REGISTRY FEE DUE: $25.00 X number of AMC appraisers reported

APPRAISAL MANAGEMENT COMPANY INFORMATION

Date of Reporting Form: _____

Nebraska Federally Regulated AMC Identification Number (if this is not the AMC's first report): _____

Employer Identification Number (EIN): _____

Legal Name: _____

AMC Type:

☐ ~~Single State (~~AMC oversees a panel of 16 or more AMC appraisers in Nebraska within a given year that have been recruited, selected and retained to perform appraisals in connection with a covered transaction.~~)~~

☐ ~~Multi-State (~~AMC oversees a panel of 25 or more AMC 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.

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

State of Domicile: _____

TRADE NAME

If the reporting entity will be doing business in Nebraska under any other name(s), then all such names must be stated, with address and telephone number. *(Use a separate sheet if necessary)*

Other name: _____

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

CONTACT PERSON

Contact person to serve as main contact for all communication with the Nebraska Real Property Appraiser Board.

Name: _____ (Last) _____ (First) _____ (Middle)

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (Email Address) _____ (Area Code + Phone Number)

REPORTING YEAR AND ASC AMC REGISTRY FEE

Annual ASC AMC Registry Fee Based On Reporting Year:

Beginning Date of Reporting Year: _____ Ending Date of Reporting Year: _____

Number of AMC appraisers who have performed an appraisal for the AMC in connection with a covered transaction in Nebraska during the reporting year _____ X $25.00 = $ _____ ASC AMC Registry Fee due with reporting form

(Covered transaction means any consumer credit transaction secured by the consumer's principal dwelling.)

ASC AMC Registry Fee $ _____

Nebraska Processing Fee + 350.00

Total Fees Due with Reporting Form $ _____

CERTIFICATION

I certify that the statements made in this reporting form and all attachments are true and correct to the best of my knowledge and belief, and that I have not suppressed any pertinent information.

Signature of Contact Person: _____ Date: _____

NOTES

- Federally regulated appraisal management company means an appraisal management company that is: (a) Owned and controlled by an insured depository institution as defined in 12 U.S.C. 1813, as such section existed on January 1, 2018; and (b) Regulated by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, or the successor of any such agencies.
- AMC appraiser means a person who holds a valid credential or equivalent to appraise real estate and real property under the laws of this state or another jurisdiction, and holds the status of active on the ASC Appraiser Registry in one or more jurisdictions.

DIRECTIONS

1. Complete entire reporting form. If required information is not provided, reporting form will be considered incomplete and may be returned to you.

2. Include check or money order for non-refundable $350.00 processing fee and calculated ASC AMC Registry fee based on number of AMC appraisers reported x $25.00.

3. Mail reporting form and fees to: NEBRASKA REAL PROPERTY APPRAISER BOARD, PO BOX 94963, LINCOLN, NE 68509-4963 (street address for FedEx and UPS: 301 CENTENNIAL MALL SOUTH, FIRST FLOOR; LINCOLN NE 68508).
   ~~NEBRASKA REAL PROPERTY APPRAISER BOARD~~
   ~~301 CENTENNIAL MALL SOUTH, FIRST FLOOR~~
   ~~PO BOX 94963~~
   ~~LINCOLN, NE 68509-4963~~
   ~~Street address for FedEx or UPS is 301 CENTENNIAL MALL SOUTH, FIRST FLOOR, LINCOLN NE 68508~~

4. Questions or concerns may be directed to NRPAB staff at 402-471-9015 or nrpab.amc@nebraska.gov

NRPAB
Nebraska Real Property Appraiser Board

301 Centennial Mall South, First Floor
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https://appraiser.ne.gov/
402-471-9015

NEBRASKA APPRAISAL MANAGEMENT COMPANY INFORMATION CHANGE FORM

APPRAISAL MANAGEMENT COMPANY INFORMATION

Nebraska AMC Registration Number: _____

Initial Date of Registration in Nebraska: _____

Legal Name (before change): _____

CHANGE TO APPRAISAL MANAGEMENT COMPANY INFORMATION

New Legal Name: _____

Employer Identification Number (EIN): _____

AMC Type:

☐ ~~Single State~~ (AMC oversees a panel of 16 or more AMC appraisers in Nebraska within a given year that have been recruited, selected and retained to perform appraisals in connection with a covered transaction.)

☐ ~~Multi-State~~ (AMC oversees a panel of 25 or more AMC 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.)

Federally Regulated*: ☐ YES ☐ NO

*Federally regulated appraisal management company means an appraisal management company that is: (a) Owned and controlled by an insured depository institution as defined in 12 U.S.C. 1813, as such section existed on January 1, 2018; and (b) Regulated by the Office of the Comptroller of the Currency, the Board of Governors of the Federal Reserve System, the Federal Deposit Insurance Corporation, or the successor of any such agencies.

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

CHANGE IN STATE OF DOMICILE/DESIGNATED AGENT

If corporation is not domiciled in Nebraska, a designated agent for service within Nebraska must be named.

State of domicile: _____

Name of designated agent in Nebraska for service of process: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

CHANGE IN TRADE NAME

If the applicant will be doing business in Nebraska under any other name(s), then all such names must be stated, with address and telephone number. *(Use a separate sheet if necessary)*

Other name: _____

Business Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

CHANGE IN OWNERSHIP

All persons/entities owning 10% or more of the applicant must be listed. *(Use a separate sheet if necessary)*

If the appraisal management company is owned by a corporation or corporations, does any individual own shares in a parent corporation or corporations where said shares amount to owning more than 10% of the applicant?

☐ YES ☐ NO If the answer is yes, provide shareholder names and contact information on a separate sheet.

If more than 10% of the appraisal management company is held in trust, directly or by virtue of holding shares in a parent corporation or corporations, provide trustee name(s) and contact information on a separate sheet.

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

Entity or Person Name: _____ (Entity or Last, First, Middle) Percentage Owned: _____

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

CHANGE IN CONTACT PERSON

Contact person to serve as main contact for all communication with the Nebraska Real Property Appraiser Board.

Name: _____ (Last) _____ (First) _____ (Middle)

Address: _____ (PO Box or Street Number) _____ (City) _____ (State) _____ (Zip Code + 4)

_____ (E-Mail Address) _____ (Area Code + Phone Number)

DISCIPLINARY QUESTIONS

Responses to these questions are required if any of the following are changed: Legal Name, Trade Name, Ownership.

1. Has any person or entity listed above been engaged in any lawsuit(s) involving real estate, either as Plaintiff or Defendant? This does not include Small Claims Court, Domestic Relations Court, automobile cases, or traffic court cases.

   ☐ YES ☐ NO

   If your answer to No. 1 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the suit, location, date filed, court of jurisdiction, and the names of any persons involved.

2. Is the appraisal management company, in whole or in part, directly or indirectly, owned by any person who has had a real property appraiser credential or equivalent refused, denied, canceled, or revoked or any person who has surrendered a real property appraiser credential or equivalent in lieu of revocation in any jurisdiction?

   ☐ YES ☐ NO

   If your answer to No. 2 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the matter, location, date(s), and the names of such persons. Include copies of all final orders or consent agreements.

3. Has any person who owns more than 10% of the appraisal management company ever been convicted of, or entered a plea of nolo contendere to, a felony related to real property appraisal practice or any crime involving fraud, misrepresentation, or moral turpitude?

   ☐ YES ☐ NO

   If your answer to No. 3 above is yes, provide a brief statement of all significant details on a separate sheet, including the nature of the matter, location, date filed, court of jurisdiction, and the names of any persons involved.

The Board reserves the right to take any action, including but not limited to requesting additional information, denying change to appraisal management company, or suspending appraisal management company's registration.

I CERTIFY THAT THE STATEMENTS MADE IN THIS APPRAISAL MANAGEMENT COMPANY INFORMATION CHANGE FORM AND ALL ATTACHMENTS ARE TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF AND THAT I HAVE NOT SUPPRESSED ANY INFORMATION THAT MIGHT HAVE A BEARING ON THIS DOCUMENT'S PROCESSING.

I, _____ (Name), of _____ (City, State), do hereby irrevocably consent that service of process upon the applicant may be made by delivery of the process to the Nebraska Real Property Appraiser Board if plaintiff cannot, in the exercise of due diligence, effect personal service on the applicant in an action against the applicant in a court of this state arising out of the appraisal management company's activities in this state.

_____ (Signature) _____ (Date)

NOTES

- AMC appraiser means a person who holds a valid credential or equivalent to appraise real estate and real property under the laws of this state or another jurisdiction, and holds the status of active on the ASC Appraiser Registry in one or more jurisdictions.

- If any new owner/entity owning more than 10% of the applicant is reported on this form, submit two copies of legible, ink-rolled fingerprint cards for each new owner/entity owning more than 10% of the applicant who has not previously had a Criminal History Record Check Completed by the Board through the Nebraska State Patrol and the Federal Bureau of Investigation for the purpose of appraisal management company ownership. This requirement applies to trustees of trusts owning more than 10% of the applicant and individuals owning shares in a corporation or corporations where said shares amount to owning more than 10% of the applicant.

  The Nebraska State Patrol will not process cards if the information at the top of the cards is not completed or if the cards are more than one (1) year old. The cards must be signed by the person being fingerprinted and also by the official taking the fingerprints. Once signed by the person being fingerprinted, the fingerprint card becomes a legal document. Please review the information included on the fingerprint cards very carefully during the fingerprint appointment, as this is the final chance the person being fingerprinted will have to ensure all information is correct prior signing and certifying the information contained on these legal documents. If the date, signatures, or any identifying information is missing, the Nebraska State Patrol will not process the cards and they will be returned to you.

  With the fingerprint cards, submit a signed Authorization to Use Fingerprints for National Criminal History Record Check through the Nebraska State Patrol and The Federal Bureau of Investigation. To download the form, go to the Board's website, https://appraiser.ne.gov/, select the AMC Registration link in the box on the right side of the page, then select the link to the PDF Form.

DIRECTIONS

1. Complete first section with appraisal management company information as it currently appears, followed by the items of information that have changed and are to be updated in the Board's records.
2. If you are making a legal name change, include a copy of the forms indicating the legal name change.
3. If you are reporting one or more new owners of more than 10% of the appraisal management company, include two fingerprint cards and a signed Authorization to Use Fingerprints form for each new owner reported.
4. Email form to nrpab.amc@nebraska.gov or mail form to: NEBRASKA REAL PROPERTY APPRAISER BOARD, PO BOX 94963, LINCOLN, NE 68509-4963 (street address for FedEx and UPS: 301 CENTENNIAL MALL SOUTH, FIRST FLOOR; LINCOLN NE 68508).

   ~~NEBRASKA REAL PROPERTY APPRAISER BOARD~~
   ~~PO BOX 94963~~
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5. Questions or concerns may be directed to NRPAB Staff at 402-471-9015 or nrpab.amc@nebraska.gov.

SPRING 2025 CONFERENCE REGISTRATION FORM
April 29-May 1, 2025
Virtual

Complete one registration form per attendee.

Mail Payments to: AARO PO Box 99483 in Raleigh, NC 27624

ATTENDEE INFORMATION		
Attendee Full Name	Job Title	
State Agency Name / Organization Name		
Email Address	Phone Number (Direct Line / Cell)	1st Conference?
		☐ Yes ☐ No

REGISTRATION FEES		
Submitted 3/21/25 or Before ☐ Member $450 ☐ Non-Member $500	Submitted 3/22/25 or Later ☐ Member $500 ☐ Non-Member $550	Miscellaneous & Daily Rates ☐ Complimentary (Preapproved) ☐ Day Rate $350

PAYMENT METHOD & DETAILS		
☐ Check ☐ EFT ☐ *Credit Card (CC) ☐ Invoice Me (via Square) ☐ Complimentary Registration –(Pre-Approved)		
* Name on Card:	*Card Billing Zip Code	*Total Amount Authorized
* Card Number	*Expiration Date	*CVV

Cancellation Policy: When requested in writing, a refund of the registration fee will be made up to Tuesday, April 15, 2025. Refunds requested after this date will only be approved in strict accordance with the AARO Cancellation/Refund policy.

Note: Individuals who attend the virtual conference will receive a $100 credit towards the Fall Conference in Atlanta, GA (Buckhead). The $100 credit is not transferrable and only applies to the individual in attendance at the virtual conference and the Fall 2025 Conference.

Volume Discount: An AARO member jurisdiction (state regulatory body) shall be eligible for a 30% discount registration fee rate for sending 11 or more attendees to the AARO Conference. The first 10 attendees will be at regular rates and beginning with the 11th attendee, there will be a 30% discount. Please send a quote request identifying the individual names and total number of attendees from your jurisdiction to brandy.march@aaro.net in order to receive the proper rate and an electronic invoice.

From: The Appraisal Foundation
To: Kohtz, Tyler
Subject: MARCH NEWSLETTER: A peek into the work of the Board of Trustees
Date: Monday, March 3, 2025 8:10:40 AM

Greetings!

Last month, we took a closer look at the work of the Appraiser Qualifications Board and their comprehensive review of the qualification criteria (look out for more updates on that below!). This month, I wanted to give you the inside scoop on the work of the Board of Trustees as their first virtual public meeting is fast approaching on March 17th.

The Board of Trustees hit the ground running in January with a leadership training session and workshop for the executive committee to set the agenda for the year. Since then, the committees have been hard at work advancing this year's activities to achieve our strategic plan: Vision 2030.

First off, I'll highlight the work of the Trustee Nominating Committee. As you know, each spring the Trustee Nominating Committee kicks off the year by opening applications for the Board of Trustees. If you've been following along with our work

In This Newsletter

From the President's Desk: A peek into the work of the Board of Trustees

Updates from the AQB

Updates from the ASB

Partner Spotlight

Appraiser Talk

Upcoming Events

March 3: CARE Meeting

Q.2

over the past few years, you know that this committee, along with the Boards Nominating Committee, has undertaken a rubric driven process for analyzing candidates for all of our boards. Now that applications for the Board of Trustees have closed, this process kicks off in earnest with two rounds of blind scoring before the committee selects who will move on to the following rounds of consideration. Stay tuned for more information on how to watch the in person final interviews at our spring Board of Trustees meeting.

The Admissions Committee also had a busy start to the year. They have received two new partner applications, which they will present at the upcoming Board of Trustees Virtual Public Meeting. They are also preparing to begin regular audits of partner organizations to ensure partners are meeting their obligations.

Finally, I wanted to highlight a new group created by the Board of Trustees this year: the State Harmonization Task Force. This group of trustees and stakeholders is coming together to look at those states whose requirements for appraisal licensure or credential exceed the Appraiser Qualifications Board's *Real Property Appraiser Qualification Criteria*. The goal of this task force will be to meet with states whose regulations exceed the *Criteria* and work with them to see if any of those additional rules can be removed to ensure that aspiring appraisers across the country do not face unnecessary barriers to entry.

Each of these three committees will report out on their work in more detail at the March 17th meeting. As I noted last month, your input is vital to the work of all of our boards. Be sure to register for the Board of Trustees Virtual Public Meeting by clicking the link the in Upcoming Events section on the right. We look forward to seeing you there!

Sincerely,
Kelly Davids
President

Updates from the AQB

The Appraiser Qualifications Board's concept paper on the experience requirement for aspiring appraisers will be released very soon. Keep a close eye on your inbox to be notified as soon as it is released.

Your voice is critical to the AQB's ongoing work to review the qualification criteria. Be sure to read the concept paper and share any comments or feedback by the posted deadline.

The AQB has released an errata sheet for the *2026 Real Property Appraiser Qualification Criteria*. The sheet notes that a reference on page 12 referring readers to Section D should read Section E. The online version of the *Criteria* has been updated to reflect this.

Updates from the ASB

The Appraisal Standards Board is working on a concept paper focused on the role of artificial intelligence in the appraisal profession. Be on the lookout for this release soon as well as the release of new Q&As.

March 4: IAC Meeting

March 17: BOT Virtual Public Meeting

April 10: AQB Public Meeting

Contact Us

T 202-347-7722

info@appraisalfoundation.org

www.appraisalfoundation.org

Follow Us

Partner Spotlight

American Society of Appraisers
You're invited to the premier symposium for personal property appraisers and allied professionals: Join us at ASA's Personal Property Appraisal Symposium this April! Don't miss key events like the Global Valuation Review Symposium World Tour Part Two (March 26) and Three (May 22), the ASA/NAFA Aircraft Appraisal Program on April 8, 2025, the 2025 ASA Spring Fair Value Conference (on May 8th, and the 2025 Beyond Valuation and Professional Development Conference on May 29, 2025. Explore highlighted courses this March including CEMP102, GJ201, RP401, ME203, BV101, PP203, and ME208

Appraisal Institute
The Appraisal Institute will host the first annual Legislative Day on May 14-15, 2025, in Washington, DC. This is an opportunity for ALL appraisers to help shape the future of the appraisal profession by engaging in grassroots advocacy on Capitol Hill. Legislative Day will culminate in a dynamic day and a half of policy education, grassroots advocacy, and unparalleled networking opportunities. https://web.cvent.com/event/4b45b942-2cf8-4c6d-b6c9-f0b6a64c5ec8/summary

Appraisers Association of America
18th Annual Award Luncheon on Wednesday, April 16, 2025, honoring Jack Shainman, founder and president, Jack Shainman Gallery, who will receive the award for Excellence in the Arts. For more information, visit our website at www.appraisersassociation.org

International Association of Assessing Officers
IAAO 2025 President Donna VanderVries, CAE, AAS, PPS, Esq. met with representatives of The Appraisal Foundation and other industry groups in February in Washington, DC on issues affecting the appraisal industry and what is coming up in 2025.

On a related note, Pete Fontana, representing The Appraisal Foundation, and James Park took part in IAAO Leadership Days meetings in February in Kansas City on a project by the IAAO Experience Credit for Mass Appraisal Work Task Force, which is working to ensure all assessors receive credit at the state level for their knowledge and experience in the appraisal profession. Contact Mike Ardis, ardis@iaao.org , with any questions.

National Association of Appraisers
NAA will host the semi-annual meeting of the State Appraisal Organizations Leaders from across the country Sunday, April 6, 2025, during the ACTS Conference in San Antonio, Tx. This unique opportunity allows individual state organizations the opportunity to collaborate, network and provides a national forum to discuss concerns and ideas that make these organizations stronger. A state organization does not need to be a member of NAA's Board of Governors to attend this free pre-conference session. All are welcome! To find out more, visit www.appraisersconference.net .

Appraiser Talk

Stay up to date on Appraiser Talk!

You can check out all episodes **here**.

You can subscribe to Appraiser Talk on Spotify, Apple Podcasts or wherever you get your podcasts. If you have a question you'd like to hear answered on the show, email it to Amy Kaufman at amy@appraisalfoundation.org.

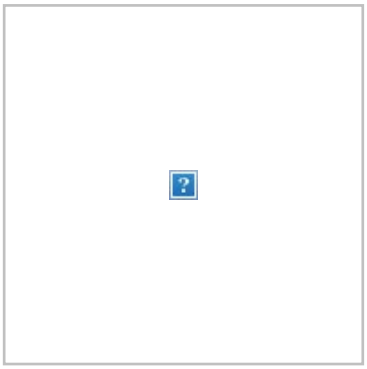
About The Appraisal Foundation

The Appraisal Foundation is the nation's foremost authority on the valuation profession. The organization sets the Congressionally authorized standards and qualifications for real estate appraisers, and provides voluntary guidance on recognized valuation methods and techniques for all valuation professionals. This work advances the profession by ensuring appraisals are independent, consistent, and objective. More information on The Appraisal Foundation is available at www.appraisalfoundation.org.

Manage Your Subscription

This message was sent to **tyler.kohtz@nebraska.gov** from **news@appraisalfoundation.org**

The Appraisal Foundation
1155 15th Street NW STE 1111
Washington, DC 20005



The Appraisal FOUNDATION
Authorized by Congress as the Source of Appraisal Standards and Appraiser Qualifications

APPRAISAL STANDARDS BOARD

USPAP Q&As

2025 USPAP Q&A **Issue Date: March 6, 2025**

The Appraisal Standards Board (ASB) of The Appraisal Foundation develops, interprets, and amends the Uniform Standards of Professional Appraisal Practice (USPAP) on behalf of appraisers and users of appraisal services. The USPAP Q&A is a form of guidance issued by the ASB to respond to questions raised by appraisers, enforcement officials, users of appraisal services and the public to illustrate the applicability of USPAP in specific situations and to offer advice from the ASB for the resolution of appraisal issues and problems. The USPAP Q&A may not represent the only possible solution to the issues discussed nor may the advice provided be applied equally to seemingly similar situations. USPAP Q&A does not establish new standards or interpret existing standards. USPAP Q&A is not part of USPAP and is approved by the ASB without public exposure and comment.

***2025-01*: Using Experience as Support for Adjustments**

Question: If an appraiser is competent to perform a specific assignment, and has extensive experience in that type of assignment, can they support an adjustment for a property's proximity to a park solely based on that experience?

Answer:

No, experience cannot be a recognized method or technique or a substitute for relevant evidence and logic. Adjustments are a type of assignment result and must meet USPAP's requirements for credible assignment results.

Assignment results are defined as:

> *ASSIGNMENT RESULTS: An appraiser's opinions or conclusions, not limited to value, that were developed **when performing an appraisal assignment**….[Bold added for emphasis]*

Additionally, credible, is defined as:

> *CREDIBLE: worthy of belief*
>
> *Comment: Credible assignment results require support, by **relevant evidence and logic**, to the degree necessary for the intended use. [Bold added for emphasis}*

This means that adjustments, which are assignment results, must be supported by relevant evidence and logic to the degree necessary for the intended use.

Adjustments based solely on subjective judgment, even by an experienced appraiser, fail to meet this standard. The USPAP definition of an appraiser emphasizes the necessity of objectivity:

> *APPRAISER: one who is expected to perform valuation services competently and in a manner that is independent, impartial, and* ***objective****…. [Bold added for emphasis]*

Objective opinions are grounded in what exists and what is known, rather than personal views or preconceived notions.

General knowledge and experience gained from outside of an assignment, which can be valuable in informing an appraiser's overall competency to perform this specific assignment, is a "personal view" rather than "evidence and logic".

Competency ensures that the appraiser can identify the problem, determine the appropriate scope of work, and develop credible assignment results, but experience is not a method or technique.

Therefore, for assignment results to be credible they must be objective and developed when performing the assignment. Assignment results cannot be developed from an appraiser's knowledge and experience which was gained outside of the assignment.

2025-02 Developing Alternative Adjustments in Appraisal Review

Question: An appraiser performing a review assignment has developed an opinion that the work under review contains inappropriate adjustments in the sales comparison approach based on the data provided in the report. Is the reviewer required to develop and report alternate adjustments?

Response: No. If the scope of work does not require the reviewer to develop their own opinion of value or to determine correct adjustments, the reviewer is not obligated to develop or report alternative adjustments, even if the adjustments under review are determined to be unreasonable.

Per Standards Rule 4-2(i), the reviewer must "*state reasons for any disagreement*" with the work under review, and per Standards Rule 4-2(j), the reviewer must provide "*sufficient information for the client and intended users to understand the rationale for the reviewer's opinions and conclusions*."

2025-03 Market Rent of a Short-Term Rental Property

Question: Are appraisers required to follow Standards 1 and 2 when developing and reporting an opinion of market rent for a residential property used for short-term rental?

Answer:

Yes. The amount a tenant is willing to pay for the right to use a property for a defined period reflects an opinion of value. Short-term rental rates represent the monetary exchange for the right to use a property, aligning with USPAP's definition of Valuation Service: *"a service pertaining to an aspect of property value, regardless of the type of service and whether it is performed by appraisers or by others."*

If an appraiser is performing a valuation service by developing an opinion of market

rent, the appraiser is engaged in appraisal practice, and the service is considered an appraisal under USPAP. As such, the appraiser must comply with STANDARD 1 (appraisal development) and STANDARD 2 (appraisal reporting).

USPAP Q&As are posted on The Appraisal Foundation website (www.appraisalfoundation.org).

For further information regarding *USPAP Q&A,* please contact:
Lisa Desmarais, Vice President, Appraisal Issues

The Appraisal Foundation
1155 15th Street, NW, Suite 1111
Washington, DC 20005

(202) 624-3044
lisad@appraisalfoundation.org

Bulletin

NUMBER: M2025-1
TO: Freddie Mac Multifamily Sellers and Servicers
February 27, 2025

SUBJECTS

In the February 27, 2025 Guide Bulletin, we are updating the Guide as follows:

Originating and underwriting

- Updating our Key Borrower Principal due diligence requirements
- Updating Form 1116, Real Estate Schedule
- Updating our annual servicing inspection report requirements
- Revising our TAH construction documentation for Forward Commitments requirements

Appraisers and Appraisals

- Updating certain requirements for appraisers and Appraisals

Insurance

- Adding Borrower insurance compliance requirements for Transfers of Ownership
- Updating our flood insurance requirements
- Clarifying requirements for general liability insurance

General Freddie Mac policies

- Adding a Potential Fraud Tip Reporting form
- Updating our requirements for Seller/Servicers with broker/correspondent relationships
- Updating our Adverse Action Notice requirements
- Updating certain SBL Single Counsel requirements

Additional Guide updates and housekeeping items

- Updating our unsubordinated ground lease requirements
- Adding Nonstandard Processing Fee requirements to the Guide
- Clarifying our Preservation Rehabilitation loans requirements
- Updating certain Freddie Mac contact information
- Notifying Seller/Servicers of our recent Loan Document updates
- Notifying Seller/Servicers of our new Guide Resources Overview training

EFFECTIVE DATES

All revisions announced by this Bulletin are effective immediately unless otherwise noted below.

GUIDE UPDATES SPREADSHEET AND REDLINED GUIDE CHAPTER CHANGES

Visit https://mf.freddiemac.com/lenders/guide/bulletins.html for the following resources to this Bulletin:

- **Appendix A to February 27, 2025, Guide Updates Spreadsheet** – a detailed list of the Guide updates associated with this Bulletin and the topics with which they correspond
- **Appendix B to February 27, 2025, Redlined Guide Chapter Changes** – a PDF showing the redlined changes announced in this Bulletin to each revised Guide chapter, Glossary and Directory

CONCLUSION

More details on these changes are provided on the pages that follow. Guide text additions made in this Bulletin are color-coded in green on AllRegs®. If you have any questions about this Bulletin, please call your Freddie Mac representative.

Sincerely,

Ian Ouwerkerk
Senior Vice President
Multifamily Underwriting and Credit

Erlita Shively
Vice President
Multifamily Counterparty Risk Management

Originating and underwriting

Key Borrower Principal due diligence

We are updating the Guide to require enhanced due diligence for any Key Borrower Principal with Ultimate Control or Guarantor who meet the following criteria of Rapid Growth Sponsor:

- Controls at least 15 multifamily properties where at least 50% of those properties were acquired within the past three years.

- Note: A Key Borrower Principal will not be considered a Rapid Growth Sponsor if the Key Borrower Principal's Ultimate Control, if applicable, provides appropriate supporting documentation evidencing that such Ultimate Control does not meet the above conditions.

Additionally, we are updating our due diligence requirements for those meeting the criteria of First-Time Sponsor, Limited Multifamily Experience Sponsor or Rapid Growth Sponsor as follows:

- Requiring that verification of ownership of assets listed on Form 1116, *Real Estate Schedule*, be based on a sample approach capped at 10 assets (five assets for SBL) with primary consideration for multifamily properties in which the Key Borrower Principal has Control. The Seller/Servicer may not modify the sample due to insufficient information or discrepancies. If a majority of the assets listed on the Key Borrower Principal's Form 1116 are non-multifamily assets, then the verification should include a representative sample of those assets as well.

- Requiring that the Liquidity determination be based on bank or brokerage statements and that these statements support the Liquidity represented in the certified financial statement. This will be used to measure against any liquidity thresholds required by the Guide. Material deviations require an explanation, acceptable to Freddie Mac, which must be included in the Mortgage Transaction Narrative Analysis.

- Requiring that for acquisitions, the verified Liquidity will be assessed against the funds needed to close (purchase price plus closing costs). If Liquidity is determined to be insufficient, the Seller must provide a detailed explanation of the source of funds necessary to close as well as additional documentation as required by Freddie Mac.

We are updating Section 9.2(d), 9SBL.2(c) and (d), 11.6(a, b and c), 55.2, 55SBL.2, the Glossary, Form 1116, *Real Estate Schedule,* *Interactive Conventional and TAH Cash Underwriting Checklist* and *SBL Dynamic Underwriting Checklist* to reflect these changes.

Form 1116, Real Estate Schedule

We are updating Form 1116, *Real Estate Schedule,* to capture additional information and add a "playground area" for further analysis and sensitivity testing of Loan-to-Value (LTV) and Debt Coverage Ratio (DCR) calculations. Adoption of Form 1116 is recommended for all transactions as soon as possible but alternatives (preferably in Excel format) will continue to be accepted provided they are acceptable to Freddie Mac.

Annual servicing inspection report

We are updating the property inspection documentation requirements in Section 55.2 to require that under either of the following conditions, the Seller must provide the most recent annual servicing inspection report if

such inspection report is not already present in Document Management System (DMS) for the existing Mortgage:

- A refinance Mortgage where the Seller both originated the existing Mortgage and is the current Servicer of the existing Mortgage, or

- A Supplemental Mortgage where the Seller both originated the senior Mortgage and is the current Servicer of the senior Mortgage

We are additionally updating multiple checklists and exhibits to reflect this change. Refer to the Guide Updates Spreadsheet for this Bulletin posted at https://mf.freddiemac.com/lenders/guide/bulletins.html for details.

TAH construction documentation for Forward Commitments

We are updating certain construction documentation requirements as follows:

- No longer requiring Seller/Servicers to provide final plans, specifications, and the executed construction contract

- For consistency with our other Forward Commitment construction documentation requirements for TAH Cash and Bond Credit Enhancements, we are updating our Tax-Exempt Loan requirements in Section 25A.1(e) to require Seller/Servicers to submit a pre-construction analysis report and a narrative summary from the Chief Architect/Engineer

- Moving requirements for the Chief Architect/Engineer's narrative summary from Section 55.2 to Section 63.3(c)

Sections 19A.1(c), 25A.1(e), 28A.1(e), 55.2, 63.3(c), Exhibits 1.30, *Targeted Affordable Housing Cash Mortgage Forward Commitment Full Underwriting Checklist*, and 1.32, *Targeted Affordable Housing Bond Credit Enhancement Mortgage and Tax-Exempt Loan Forward Commitment Underwriting Checklist*, have been updated to reflect these changes.

Appraisers and Appraisals

We are updating the Guide as follows:

- Requiring Seller/Servicers to complete all Freddie Mac required Appraisal training, as noted in the Additional Appraisal Requirements Memorandum. The first required training must be completed by **June 2, 2025**.

- Effective for Mortgage loans under Seller Application on or after **June 2, 2025** and for conversion packages delivered on or after **June 2, 2025** that require an updated Appraisal, we are:

    - Updating our scope of work requirements in Section 60.5(b) to require the following to be completed:

        1. The final selection and adjustments of land, rent, expense and sales comparables

        2. The final development of the appraiser’s proforma and capitalization rate selection in the Income Approach

3. The final reconciliation and value conclusion

- Requiring an Appraisal Revision Summary be provided detailing the changes between the initial appraisal submitted to the Seller/Servicer and the appraisal submitted to Freddie Mac, if the changes meet the requirements detailed in Section 60.10. The Appraisal Revision Summary must also be completed to detail changes made between the appraisal submitted to Freddie Mac and final accepted appraisal by Freddie Mac, if the changes meet the requirements detailed in Section 60.10.

- Effective **June 2, 2025**, requiring Seller/Servicers to ensure that the appraisal firms engaged have procedures and proper controls in place to protect Electronic Signatures

Review the Appraisals web page for additional resources.

Insurance

Transfers of Ownership

We are creating new Section 31.19(b) for documentation of Borrower insurance compliance for Transfers of Ownership. Seller/Servicers must complete the *Seller/Servicer Certification of Insurance Coverage Form (Assumption Form 1133),* to document the insurance coverage that is or will be in place on the Transfer of Ownership closing date. If any aspect of the Borrower's insurance coverage does not comply with the Guide and a waiver is recommended, the Seller/Servicer must note the noncompliance on Assumption Form 1133 and submit a waiver request via the Insurance Compliance Tool (ICT) for review and approval. The form and waiver records uploaded via ICT must include evidence of insurance and supporting documents.

Flood insurance

We are updating Section 31.8 to clarify that Seller/Servicers must:

- Retain a copy of the FEMA Standard Flood Hazard Determination Form (SFHDF) and a signed Notice to Borrower of Special Flood Hazard and Federal Assistance regarding special flood hazards and federal assistance in the Mortgage File

- Include a summary of estimated building and business income/rental value coverage amounts required for each building located in a SFHA as an attachment in the ICT record

General liability insurance

We are updating Section 31.16 to clarify that Commercial General Liability (CGL) insurance policies must not include exclusions for claims related to assault and battery, molestation, sexual abuse, animal attacks, or firearms. Note that this clarification is not a new requirement; it is reflective of insurers excluding coverage for such claims that have for decades been covered under the Bodily Injury provisions of the CGL policies.

General Freddie Mac policies

Potential Fraud Tip Reporting

As previously announced, we are updating Section 7.2(b) to require that the new Form 1129, *Potential Fraud Tip Reporting*, be used for reporting to the *Multifamily Fraud Investigation Unit*. Seller/Servicer's must fill out Form 1129 and email it to MF_Mortgage_Fraud_Reporting@freddiemac.com within One Business Day after discovery of information identified in Section 7.2(a).

Broker/correspondent relationships

We are updating Section 3.15(c) to require Seller/Servicers to disclose the terms of broker/correspondent agreements upon request. These agreements will not be subject to Freddie Mac approval.

We are additionally updating Section 3.15(c) to clarify that:

- SBL Seller/Servicers must complete the Lender Fee Certification tab in PMT
- Broker/correspondent firms may not portray themselves as Freddie Mac Seller/Servicers and may not use Freddie Mac logos, product identifiers, etc. without prior written permission

Adverse Action Notices

If the Seller declines a Mortgage application or if the Mortgage application is incomplete or if the Servicer declines a post-closing extension of credit request (*e.g.*, a Transfer of Ownership/Assumption; refer to the FAQs on Adverse Action Notices for the entire list), the Seller/Servicer, as Mortgage originator and/or Servicer, must comply with all applicable laws, rules and regulations, including the Equal Credit Opportunity Act and Fair Credit Reporting Act.

We are updating Section 10.13(b) and the Glossary to clarify Seller/Servicer obligations to issue the Borrower an Adverse Action Notice within 30 calendar days if:

- Freddie Mac declines to purchase a new Mortgage loan or declines a post-closing extension of credit request, and
- For loan originations, the Borrower does not accept the Seller's quote from another institution offering similar credit terms

Additionally, effective **April 1, 2025**, the Seller/Servicer must upload into DMS in the Adverse Action Notices folder within five Business Days following issuance of the Adverse Action Notice to the Borrower:

- A copy of a written Adverse Action Notice and evidence that the Seller/Servicer issued it to the Borrower (*e.g.*, email, certified mail receipt, courier receipt, etc.); or
- A written statement detailing the date that the Seller/Servicer issued an oral Adverse Action Notice to the Borrower to inform them of the application denial; including a statement that that all ECOA required information was conveyed to the Borrower or
- For loan originations, a written statement detailing that the Seller did not issue an Adverse Action Notice because the Borrower accepted the Seller's quote from another institution offering similar credit terms. The statement must include that date that Seller/Servicer was informed that the Borrower accepted another quote.

Seller/Servicer System Administrators should complete a Document Management System New User Setup, Reactivation, Modification and Deactivation Form to add users to the FM CCM site for uploading copies of the Adverse Action Notices. There is an option to add users only to the new Adverse Actions Notices view.

Review our FAQs on Adverse Action Notices for more information.

SBL Single Counsel

We are updating the Guide to address the SBL Single Counsel selection requirements and defining the SBL Origination Single Counsel List and the SBL Servicing Single Counsel List and to remove inapplicable provisions. We are also addressing the requirements and process for adjustment of SBL Single Counsel fees on SBL Mortgage origination transactions.

We are updating Sections 6SBL.1 through 6SBL.4 to reflect these changes.

Additional Guide updates and housekeeping items

Unsubordinated ground leases

We are updating Section 30.4 to clarify that a ground lease may be unsubordinated to the Mortgage only if the Ground Lessor is not an Affiliate of the Borrower.

We are additionally updating Section 30.2 and the Glossary to reflect this change.

Nonstandard processing fees

We are updating the Guide to include a Nonstandard Processing Fee category for certain bespoke fees in Freddie Mac's loan documents that Borrowers have agreed to pay but do not fit existing fee categories. When the Servicer must charge the Borrower this fee, the Servicer must remit 50 percent to Freddie Mac and may retain the remaining 50 percent.

We are creating new Section 43.35 and updating Exhibit 10, *Lender Review, Processing and Consent Fee Schedule*, to reflect this change.

Preservation Rehabilitation loans

We are updating Section 19.2(e) to clarify that the Rehabilitation Reserve or letter of credit for Preservation Rehabilitation loans must be sized to equal the post-rehabilitation portion of the Mortgage.

Freddie Mac contact information

We are updating outdated Freddie Mac contact information in Sections 1.3(c) and 2.14(i).

Requests to reproduce the Guide

Requests for permission to reproduce the Guide must be sent to MF_Guide_Team@freddiemac.com. Freddie Mac will review and answer requests in the ordinary course of business.

System Administrators

As a reminder, Seller/Servicers must add, update or remove access for system administrators by submitting Form 1146, *System Administrator Add/Update/Remove Request Form*, following the directions found on the form.

Recent Loan Document updates

On February 25, 2025, we posted Loan Document updates to our Loan Documents web page for the following forms:

- Conventional and Targeted Affordable Housing (TAH) Cash Immediate & Unfunded Forward Documents
- Small Balance Loan (SBL) Documents

- Seniors Documents

For the applicable form and version of each Loan Document, please refer to the Currently Acceptable Multifamily Loan Documents list or, for SBL Mortgages, the Currently Acceptable Multifamily Loan Documents – SBL list, both available at mf.freddiemac.com/lenders/legal.

Guide Resources Overview

We have created a short Guide Resources microlearning on Optigo Academy to highlight the Guide resources we offer and how to access Guide materials. Email the Guide team if there are any other trainings or resources you would like to see.