NEBRASKA REAL PROPERTY APPRAISER BOARD
500 SOUTH 16TH STREET, SUITE 210, LINCOLN, NE

August 20, 2026 Meeting Minutes

A. OPENING

Chairperson Hermsen called to order the August 20, 2026 meeting of the Nebraska Real Property Appraiser Board at 9:03 a.m. in Suite 210 on the 2nd floor at 500 South 16th Street, Lincoln, Nebraska.

B. NOTICE OF MEETING

Chairperson Hermsen announced the notice of the meeting was duly given, posted, published, and tendered in compliance with the Open Meetings Act, and all board members received notice simultaneously by email. Publication of official notice of the meeting appeared on the State of Nebraska Public Calendar found at www.nebraska.gov on August 13, 2026. 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 Kevin Hermsen of Gretna, Nebraska; Rodney Johnson of Norfolk, Nebraska; Derek Minshull of North Platte, Nebraska; Adam Batie of Kearney, Nebraska; and Lori Johnson of Lincoln, Nebraska were present. 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 Hermsen 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 as presented. Board Member Batie seconded the motion. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

Board Member R. Johnson moved that the Board, including all board members and staff present, enter executive session for the purpose of reviewing applicants for credentialing; applications 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 9:05 a.m. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

Board Member R. Johnson exited the meeting at 9:19 a.m.

Board Member R. Johnson entered the meeting at 9:21 a.m.

Board Member R. Johnson moved to exit executive session at 9:51 a.m. Board Member Minshull seconded the motion. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

G. WELCOME AND CHAIR'S REMARKS

Chairperson Hermsen welcomed all to the August 20, 2026 meeting of the Nebraska Real Property Appraiser Board. Hermsen declared that he had no opening remarks.

H. BOARD MEETING MINUTES

1. APPROVAL OF JULY 16, 2026 MEETING MINUTES

Chairperson Hermsen asked for any additions or corrections to the July 16, 2026 regular meeting minutes. With no discussion, Chairperson Hermsen called for a motion. Board Member Minshull moved to approve the July 16, 2026 regular meeting minutes as presented. Board Member Batie seconded the motion. Chairperson Hermsen recognized the motion and asked for any discussion. With no discussion, Chairperson Hermsen called for a vote. The motion carried with Minshull, Batie, L. Johnson, and Hermsen voting aye. Board Member R. Johnson abstained.

I. DIRECTOR'S REPORT

1. REAL PROPERTY APPRAISER AND AMC COUNTS AND TRENDS

a. Real Property Appraiser Report

Director Kohtz presented seven charts outlining the number of real property appraisers as of August 20, 2026 to the Board for review. The Director reported that trends remain stable and indicated that he had no specific comments. Director Kohtz then 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 July 31, 2026 to the Board for review. The Director reported that significant temporary application activity continues and recognized the number of applications from March through July. Director Kohtz also brought attention to the chart titled, "Year-to-date Temporary Real Property Appraiser Credentials Issued – Five-Year Trend" and informed the Board that calendar year 2026 is on pace to far exceed the previous four years. The Director finished this report by stating that there are sometimes periods of high temporary application activity, like now, due to a set of individuals who obtain multiple temporary credentials. It is likely that these individuals will transition to full credentialing at some point. LPM Loll confirmed that many individuals hold multiple temporary credentials. Director Kohtz then asked for any questions or comments. There was no further discussion.

c. Supervisory Real Property Appraiser Report

Director Kohtz presented two charts outlining the number of registered supervisory real property appraisers as of August 20, 2026 to the Board for review. The Director reported that trends remain stable and indicated that he had no specific comments. Director Kohtz then asked for any questions or comments. Board Member Minshull questioned 'stable,' as the last chart titled, "Registered Supervisory Real Property Appraiser – Five-Year Trend" shows a downward trend between 2023 and 2026. Director Kohtz clarified that there have been no sudden or notable changes from the last detailed report provided to the Board at the strategic planning meeting. Board Member Minshull thanked the Director for the clarification. There was no further discussion.

d. PAREA Program Participation Report

Director Kohtz presented three charts outlining the number of PAREA program participants that reside in the state of Nebraska as of August 20, 2026 to the Board for review. LPM Loll noted that there are nine known Nebraska residents enrolled in a PAREA program. Director Kohtz thanked LPM Loll and asked for any questions or comments. Chairperson Hermsen asked if the start date for any PAREA program participant is known. LPM Loll responded that there was no way to know the exact start date for PAREA program participants. Chairperson Hermsen thanked LPM Loll for the information. Another question was asked about the length of time for a PAREA program participant to complete the program. Director Kohtz informed the Board that there is no time requirement, but that one individual is known to have been removed for not progressing at a sufficient pace. LPM Loll confirmed this as correct. There was no further discussion.

e. Appraisal Management Company Report

Director Kohtz presented two charts outlining the number of AMCs as of August 20, 2026 to the Board for review. The Director reported that trends remain stable and indicated that he had no specific comments. Director Kohtz then 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 July 8, 2026 and August 11, 2026. The Director indicated that he had no specific comments and asked for any questions or comments. There was no further discussion.

b. 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 July 8, 2026 and August 11, 2026. The Director asked for any questions or comments. There was no further discussion.

3. 2026-27 NRPAB GOALS AND OBJECTIVES + SWOT ANALYSIS

Director Kohtz presented the 2026-27 NRPAB Goals and Objectives and SWOT Analysis to the Board for review. The Director brought attention to the goals under the section Laws, Rules, and Guidance Documents, to amend Neb. Rev. Stat. §§ 76-2221(7), 76-2236, 76-2241, and 76-3206, and informed the Board that the draft for changes to the Real Property Appraiser Act and the AMC Registration Act are prepared for the Board's review at today's meeting. The Director then moved to the goal to utilize SARAS Grant for development and implementation of online real property appraiser reciprocity application and NRPAB Database interface, and development and of online education applications and NRPAB Database interface in the Administration section. The Director reported that development of online education applications and database interface is in progress. Finally, Director Kohtz guided the Board to the goal to complete 2027-2029 Biennial Budget Request addressing agency issues discussed at strategic planning in the Financials section, and reported that the proposed 2027-2029 Biennial Budget Request is prepared and will be presented to the Board at today's meeting. Chairperson Hermsen thanked the Director for the update. There was no further discussion.

J. FINANCIAL REPORT AND CONSIDERATIONS

1. JULY FINANCIAL REPORT

The receipts and expenditures for July were presented to the Board for review in the Budget Status Report. The Director brought attention to the "Per Diem Payments" expense in the amount of $1,000.00 and informed the Board that this expenditure includes the two meetings the Board had in June. The Director then moved to the "Workers Comp Premiums" expense in the amount of $1,366.00 and indicated that this expenditure was for the annual Department of Administrative Services workers' compensation assessment for FY2026-27. Next, Director Kohtz guided the Board to the "Non-Capitalized Equip PU" expense in the amount of $18.97 and reported that this expenditure was for an end table for the Director's office to hold the Director's inbox tray. Carryover funds from FY2025-26 were utilized with Chairperson Hermsen's approval. The Director then continued to the "Acctg & Auditing Services" expense in the amount of $2,986.00 and informed the Board that this expenditure was for the annual Department of Administrative Services accounting and auditing assessment for FY2026-27. The Director next reported that the "Educational Services" expense in the amount of $68.00 was for the agency LinkedIn Learning subscription. Finally, the Director explained that the expenditure for "Other Operating Exp" in the amount of $40.00 was payment to the State Treasurer for insufficient fund receipts due to ACH returns. Board Member Minshull then asked if this charge was passed back to applicant with insufficient funds. Director Kohtz confirmed that this cost is recouped from the applicant. The Director then reported that the overall expenditures for the month of July were $44,399.95, which amounts to 7.69 percent of the budgeted expenditures for the fiscal year; 9.49 percent of the fiscal year has passed.

Director Kohtz then brought the Board's attention to revenues and reported that temporary credential application revenues started strong, and new AMC applications and registration revenues continued strong performance into July. The Director then moved to "Investment Income" and reported the amount of $1,001.82 for July. Director Kohtz continued, that due to the cash fund transfers made by the Legislature, investment revenues are reduced significantly. Fiscal year 2024-2025 finished with $23,782.00 in revenue; however, because of the pending cash fund transfers, projected revenue for FY2025-26 was reduced to $21,000.00—actual revenues finished at $16,803.00. For the current fiscal year, projected investment revenues were reduced to $16,000.00. Investment revenues were on pace to total $12,022.00 for the fiscal year. Due to the cash fund transfer of $100,000.00 from the AMC Fund to the State General Fund that took place in July, the expected revenue is to be approximately $9,000.00 for this fiscal year. This is a revenue loss of $14,782.00 per year, that took place over two years. Board Member Minshull then asked if funds will go negative. Director Kohtz responded that the balance will not go negative, but the overall fund balance at the end of the fiscal year is reduced by an additional $5,000.00 compared to the projections. Board Member Batie questioned if fees need to be increased. Board Member Minshull stated that the current fee schedule has another year of fee increases before the statutory limit is reached. The Director confirmed Board Member Minshull's statement as accurate and added that the statutory limits for fees will need to be increased before fees are changed again. Director Kohtz informed the Board that current revenues are good, and he was hoping to make it a few more years before beginning this process to increase fees, but due to the cash fund transfers, health insurance cost increases, OCIO cost increases, and such a substantial loss in revenue, this process will have to begin next year or the year after.

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Chairperson Hermsen brought attention to the possibility of additional reduced revenues due to certified residential real property appraisers electing to retire because of the UAD 3.6 implementation. The Chairperson indicated that a couple of certified residential real property appraisers in his office are retiring. Director Kohtz acknowledged Chairperson Hermsen's comment and indicated that since the final transition date is in November of this year, the Board should have a pretty good idea of what effect the UAD 3.6 implementation will have on certified residential real property appraiser numbers by January 2027. The Board agreed. The Director recommended that the next statutory fee limit changes be included in the bill with the next round of real property appraiser qualifications criteria changes. The Director then reported that the overall revenues for the month of July totaled $26,533.90, which amounts to 6 percent of the projected revenues for the fiscal year. The Director reiterated that 8.49 percent of the fiscal year has passed.

Director Kohtz continued to the Budget Status Report for the Real Property Appraiser Fund and AMC Fund and reported that the Real Property Appraiser Fund expenditures for the month of July totaled $29,758.93, which amounts to 7.60 percent of the budgeted expenditures for the fiscal year. The Real Property Appraiser Fund revenues totaled $13,377.59 for July, which amounts to 4.24 percent of the projected revenues for the fiscal year. Director Kohtz then reported that AMC Fund expenditures for the month of July totaled $14,641.02, which is 7.86 percent of the budgeted expenditures. The AMC Fund revenues totaled $13,156.31 for July, which amounts to 8 percent of the projected revenues for the fiscal year. The Director asked if there were any questions or comments regarding the Budget Status Report. There was no further discussion.

Director Kohtz presented the MTD General Ledger Detail Report for the month of July and reported he had no specific comments. Director Kohtz asked for any questions or comments. There was no further discussion.

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

Director Kohtz presented four graphs illustrating expenses, revenues, and cash balances. The Director noted overall expenditures of $26,533.90 and revenues of $44,399.95 for the month of July for the Real Property Appraiser Program, which includes both the Appraiser Fund and the AMC Fund. Director Kohtz then brought the Board's attention to the NRPAB Twenty-Five Month Expenses/Revenues by Program graph and reiterated that Real Property Appraiser Fund expenditures totaled $29,758.93, Real Property Appraiser Fund revenues totaled $13,377.59, AMC Fund expenditures totaled $14,641.02, and AMC Fund revenues totaled $13,156.31 for July. The Director finished by reporting that the cash balance for the AMC Fund is $90,845.92, the cash balance for the Appraiser Fund is $175,724.18, and the overall cash balance for both funds is $266,570.10. Director Kohtz asked for any questions or comments. There was no further discussion.

2. ASC SARAS GRANT REPORT

Director Kohtz presented the Budget Status Report for the SARAS Grant Fund to the Board for review and reported that the SARAS Grant Fund expenditures for the month of July totaled $21,284.00, which amounts to 15.06 percent of the budgeted expenditures for the fiscal year. Director Kohtz asked for any questions or comments. There was no further discussion.

Director Kohtz presented the General Ledger Detail Report for the SARAS Grant Fund. The Director indicated that he had no specific comments and asked for any questions or comments. There was no further discussion.

Chairperson Hermsen asked for a motion on the July SARAS Grant Fund financial reports. Board Member R. Johnson moved to file the July SARAS Grant Fund financial reports for audit. Board Member Minshull seconded the motion. Chairperson Hermsen recognized the motion and asked for any discussion. With no discussion, Chairperson Hermsen called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

3. 2027-29 BIENNIUM BUDGET

Director Kohtz presented the 2027-2029 Biennial Budget Request, along with a document named, "2027-2029 Biennial Budget Request Highlights" to the Board for consideration. The Director informed the Board that he was not going to go through each document individually but would draw attention to the specifics in the request as detailed in the highlights document; pages J.26 through J.90 includes the budget request documents. Director Kohtz noted that the 2027-2029 Biennial Budget Request Budget is needs-based and does not include any wants. The Director acknowledged discussion during strategic planning to include funding for additional travel in the budget, but under the circumstances faced by the State, such a request would be difficult to justify. Board Member Minshull indicated that additional travel costs would be a better fit for the SARAS Grant. Director Kohtz indicated that the 2027-2029 Biennial Budget Request includes the following:

- Detailed narratives include the Board's statutory authority, mission, vision, executive summary, services delivery, outcome measurements, and significant impacts. Director Kohtz noted that a theme throughout the narratives is that the Board has no unallocated discretionary funds in its base appropriation; therefore, the Board is requesting funding adjustments to its base appropriation for the 2027-2029 biennium for funding deficiencies that affect the Board's ability to perform its primary functions.

- The base appropriation for the Budget Request Issues is $506,518.00, and the Salary Limit is $262,040.00.

- The Nebraska State Patrol fee to complete a national fingerprint based criminal history background check increased from $55.00 to $80.00, effective September 1, 2026. Funding is requested for the $25.00 difference between the previous fee and the new NSP fee charged to the Board for the CHRC fee. This Budget Request Issue results in an increase to the base appropriation of $1,665.00 for FY 27-28 and $1,665.00 for FY 28-29.

- The Department of Administrative Services and the Office of the Chief Information Officer charge assessments and rates based on the cost of services to state agencies, boards, and commissions. The OCIO, through targeted and strategic rate structure consolidation and changes, has adjusted its rate structure for the 2027-2029 biennium budget period. The DAS also changed the Nebraska Real Property Board's workers' compensation, rent expense, accounting, Budget Division, purchasing, contents and inland marine insurance, and state blanket bond assessments and projected rates for the 2027-2029 biennium budget period. This Budget Request Issue results in an increase to the base appropriation of $10,122.00 for FY 27-28 and $14,611.00 for FY 28-29. The Director reminded the Board that the increase for FY 28-29 is an increase over the FY 26-27 base, not an increase over FY 27-28.

- As requested, employee salary increases equivalent to 3% for FY28 and FY29 each. This Budget Request Issue results in an increase to the base appropriation of $8,738.00 for FY 27-28 and $17,739.00 for FY 28-29.

- It is anticipated that health care costs will change in the next biennium. As requested, the cost to the agency for employee health insurance with an increase equivalent to 8% for FY28 and FY29 each. This Budget Request Issue results in an increase to the base appropriation of $6,467.00 for FY 27-28 and $13,451.00 for FY 28-29.

The Director then informed the Board that the allocation between the two funds for expenditures that apply to both the Appraiser Program and the AMC Registration Program, or that are not cost effective to attempt to separate by program (e.g., payroll and benefits processing, general postage billing, general CIO network services billing, and general CIO IMS billing) for FY27 is 65% Appraiser Fund and 35% AMC Fund. The number of credentialed real property appraisers and registered appraisal management companies are expected to remain steady through FY28 and FY29, and there are no other influences known at this time that would affect the allocation. As such, the AMC/Appraiser Funds allocation for FY28 and FY29 is projected to be 65% Appraiser Fund and 35% AMC Fund.

Director Kohtz reiterated that the Board strives to provide the most effective and efficient service possible while maintaining fiscal responsibility. For the past fourteen years, the Board has utilized technology enhancements to better automate processes, staff duty evaluation and reassignment, and streamlined processes and procedures to maintain spending levels. The Board will continue to strive to provide the most effective and efficient service possible, while maintaining fiscal responsibility. The Board is currently utilizing a three-year Federal SARAS Grant to develop and improve technology tools to maximize operations efficiency and better serve Nebraska real property appraisers, appraisal management companies, and the public. Use of the Federal SARAS Grant allows for critical projects to be completed without placing the financial burden on real property appraisers or appraisal management companies. The Board intends to utilize SARAS Grant funding in the future for applicable projects and the Director's attendance at the AARO conferences as funds are available.

The Director then noted that the transfer of $150,000.00 from the Appraiser Fund to the State General Fund, and the transfer of $100,000.00 from the AMC Fund to the State General Fund, by the Nebraska State Legislature in LB264 (2025), along with the additional transfer of $100,000.00 from the AMC Fund to the State General Fund by the Nebraska State Legislature in LB1072 (2026), and reported that these transfers resulted in a significant effect on the Board's management of the Appraiser Fund and AMC Fund. The Board's fund balance policies are to ensure that proper financial protection is in place to manage any issues that may arise, and to keep the agency properly funded to meet the requirements as specified in Title XI. Due to the above-mentioned cash transfers, the Board is no longer in compliance with its fund balance policies. The Board will continue to manage the Appraiser Fund and the AMC Fund in relation to the minimum balance requirement in the cash fund balance policies.

Director Kohtz proceeded to provide a fiscal summary for the 2027-2029 Biennial Budget Request and informed the Board that for FY 27-28 the requested budget is $533,510.00; an increase of $26,992.00 over the base allocation. The projected expenditures for FY 27-28 are $480,159.00, and the projected revenues for FY 27-28 are $465,060.00. The Appraiser Fund balance is expected to be $117,266.00 at the end of FY 27-28, and the AMC Fund balance is expected to be $83,294.00 at the end of FY 27-28.

Finally, Director Kohtz informed the Board that for FY 28-29, the requested budget is $553,951.00; an increase of $47,433.00 over the base allocation. The projected expenditures for FY 28-29 are $498,556.00, and the projected revenues for FY 28-29 are $508,990.00. The Appraiser Fund balance is expected to be $123,124.00 at the end of FY 28-29, and the AMC Fund balance is expected to be $87,870.00 at the end of FY 28-29.

Director Kohtz then asked for any questions or comments on the 2027-2029 Biennial Budget Request. Board Member Minshull noted that the budget is getting thin and that the grant from the ASC helps alleviate the costs. Director Kohtz agreed and added that this is the last fiscal year for the current grant and noted that the Appraisal Subcommittee has not yet released a Notice of Funding Availability for new grant proposals, so he is hoping that this comes soon. Chairperson Hermsen thanked the Director for all the hard work on the 2027-2029 Biennial Budget Request and asked for a motion. Board Member Minshull moved to approve the 2027-2029 Biennial Budget Request as presented. Board Member Batie seconded the motion. Chairperson Hermsen recognized the motion and asked for any discussion. With no discussion, Chairperson Hermsen called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

4. **PER DIEMS:** No discussion.

K. GENERAL PUBLIC COMMENTS

Chairperson Hermsen asked for any public comments. With no members of the public present Hermsen proceeded to Education.

L. EDUCATION: No discussion.

M. UNFINISHED BUSINESS

1. 500 SOUTH 16TH STREET DOL BUILDING RELOCATION

Director Kohtz brought attention to the Board's relocation to the DOL building at 500 South 16th Street and informed the Board that this will be the final update on the move. The Director proceeded to inform the Board that the physical move was completed with little to no disruption in services. Director Kohtz added that, other than setting up the Meeting Owl in the flex room, resolving any remaining issues, and receiving the Director's new chair, all work has been completed. The Director then informed the Board that one of the unresolved issues concerns costs of building security. All agencies in the building were informed after the move that they would be charged an assessment for the building's security. Director Kohtz indicated that there was no mention of this assessment prior to this notification, nor did he agree to this assessment. All three agencies on the second floor expressed dissatisfaction with this new information. The DOL building's management and DAS Buildings Division are discussing how the costs for building security should be addressed. The Director indicated that he believes this is a standard service that should be provided to all state employees located on any state-owned property and added that there was no such assessment at the NSOB. Board Member Batie asked what building security is included. Director Kohtz indicated that this includes building access security, office access security, camera system, and capital security sweeps. The Director informed the Board that if there is a significant development, he would address it with the Board. Chairperson Hermsen thanked the Director for the report and information. There was no further discussion.

N. NEW BUSINESS

1. Market Analysis Submitted to County Board of Equalization in Support of Valuation Protest

Director Kohtz brought the Board's attention to the agenda item, "Market Analysis Submitted to County Board of Equalization in Support of Valuation Protest" and reported this item was added at the request of Chairperson Hermsen. The Director then asked Chairperson Hermsen to address the Board. The Chairperson explained that when acting as a referee for tax valuation protests before the Sarpy County Board of Equalization, he witnessed individuals identifying themselves as tax representatives who submit opinions of value pertaining to real property. These individuals do not appear to be credentialed, nor do they appear to be operating under an exemption in the Real Property Appraiser Act. Hermsen requested discussion regarding the Board's authority for this situation and what actions are available to the Board to address this issue. Board Member L. Johnson expressed support for Chairperson Hermsen's concerns and reported the same experience when acting as a referee for tax valuation protests before the Lancaster County Board of Equalization. The Board then held a discussion regarding the applicability of exemptions under Neb. Rev. Stat. § 76-2221 in the Real Property Appraiser Act. Chairperson Hermsen asked Director Kohtz what the options are to address this issue. Director Kohtz informed the Board that the procedure for these matters would be the same as any other issue brought to the staff's attention. The Director continued that an Other Executive Session Item file would be created, background research would be conducted, and the matter would be placed before the Board. The Board would then decide how to proceed, which may include sending a cease-and-desist letter, which would be informal and hold no legal weight; or filing a grievance against an individual, which may result in a cease-and-desist order, which holds legal weight.

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If a cease-and-desist order is issued by the Board, and the individual violates it, the Board would file an action in District Court. Board Member Minshull expressed support for the right for the property owner to hire as they see fit. Minshull asked why the Board would intervene if the property owner feels that an individual that identifies him or herself as a tax representative provides the best service. Chairperson Hermsen indicated that those who follow the law are disadvantaged because these individuals operate outside of the law. For example, real property appraisers may not advocate for the client, but property tax representatives are hired to do just that, and are not required to adhere to any standards, methods, approaches, or procedures in the same way that appraisers are. Hermsen expressed concern that because of the lack of guardrails, there is no support for the accuracy of the information provided by tax representatives. Board Member Minshull asked if a referee could identify this and reject the information as evidence. Board Member L. Johnson indicated that these opinions of value are often rejected as evidence, but this does a disservice to the property owner that hired the tax representative for this purpose. Chairperson Hermsen added that another issue is that real property appraisers see these opinions of value and question what professional standards they are required to follow. Hermsen recommended that a letter be sent to appraisers to remind them of their professional obligations. The Director expressed hesitation in sending letters to all Nebraska real property appraisers without evidence in support of violations of the Real Property Appraiser Act or Title 298. Director Kohtz recommended that an article in the Board's newsletter would be a better way to convey this information. Board Member Johnson agreed that an article would provide a good reminder to real property appraisers of their obligation to adhere to Nebraska law and USPAP when providing tax valuation protest services. The Director shifted the conversation back to tax representatives and encouraged board members to submit reports that may be in violation of the Real Property Appraiser Act and Title 298. Director Kohtz reminded board members that if they are the source of a compliance item on the agenda, it would be appropriate for them to abstain from voting on any Board action for that matter. The Director asked if the outcome of the discussion is that a newsletter article reminding real property appraisers of their professional obligations while engaging in real property appraisal practice for assignments pertaining to tax valuation protests will be written, and that a board member who acts as referee for a County Board of Equalization may submit reports to staff for OESI preparation for the Board's review. The Board agreed with these objectives. There was no further discussion.

O. LEGISLATIVE REPORT AND BUSINESS

1. Nebraska Real Property Appraiser Act_Draft August 13, 2026

Director Kohtz presented the Nebraska Real Property Appraiser Act draft to the Board for consideration. The Director informed the Board that this draft includes the changes requested by the Board at the 2025 and 2026 strategic planning meetings. On page O.2, "or coordinator" is added after "referee," and all language beginning with, "Any real property appraiser…" is stricken in Neb. Rev. Stat. § 76-2221(7). On page O.3, a new subsection is added to N.R.S. § 76-2236 to allow continuing education credit for real property appraisers that attend one board meeting during their two-year continuing education period. On page O.4, a new subsection is added to N.R.S. § 76-2241 for a paper application processing fee of no more than fifty dollars for any form available electronically.

2. **Nebraska Appraiser Management Company Registration Act_Draft August 13, 2026**
   Director Kohtz also presented the Nebraska Appraiser Management Company Registration Act draft to the Board for consideration. The Director informed the Board that this draft includes the changes requested by the Board at the 2025 strategic planning meetings. On page O.5, a new subsection is added to N.R.S. § 76-3206 for a paper application processing fee of no more than fifty dollars for any form available electronically.

The Director asked the Board if it would like to proceed with these drafts or hold the drafts until the real property appraiser qualifications criteria changes are adopted. Director Kohtz added that without the federal requirements, the bill would likely not get priority, so the Board needs to consider the effort put into a bill that may not move out of committee. Board Member Batie asked when the new real property appraiser qualifications criteria is expected to be adopted. Director Kohtz indicated that he has heard the possibility of as early as November, but there are many factors that may influence adoption. The Board agreed to hold the drafts until language is drafted to implement the new real property appraiser qualifications criteria.

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

P. ADMINISTRATIVE BUSINESS

1. **GUIDANCE DOCUMENTS**

   a. **26-03: Practicum Course Real Property Appraisal Practice Experience**
      The Director presented Guidance Document 26-03 titled, “Practicum Course Real Property Appraisal Practice Experience” to the Board for consideration. Director Kohtz reminded the Board that it discussed this matter at its regular meeting on July 16, 2026 and requested that Director Kohtz prepare a guidance document to address the current discrepancy between PAREA programs and Practicum Course programs in Title 298 of the Nebraska Administrative Code. The Director then introduced the proposed guidance and indicated that all requirements and exceptions in 298 NAC Chapter 2, § 002 pertaining to participation in a PAREA program apply to any applicant for credentialing as a real property appraiser through education, experience, and examination who submits a document evidencing the successful completion of a Practicum Course program for real property appraisal practice experience in accordance with 298 NAC Chapter 2, § 002.06A. Director Kohtz noted that after the updated real property appraiser qualifications criteria is adopted, Title 298 will be updated and the guidance document will be retired. Chairperson Hermsen asked for any discussion. With no discussion, Chairperson Hermsen asked for a motion. Board Member R. Johnson moved to approve Guidance Document 26-03 as presented. Board Member L. Johnson seconded the motion. Chairperson Hermsen recognized the motion and asked for any discussion. With no discussion, Chairperson Hermsen called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

2. **Internal Procedural Documents:** No discussion.

3. **Forms, Applications, and Procedures**
LPM Loll presented the Real Property Appraiser Credentialing Card, the Temporary Real Property Appraiser Credentialing Card, and the Appraisal Management Company Registration Card to the Board for consideration. Loll informed the Board that the auto-receipting system developed for the reciprocity and temporary applications has been added to all other applications; therefore, the credentialing and registration cards no longer act as receipts. The updates to the documents include removing unnecessary information and adding a separate field for receipt number to identify which payment auto-receipt is associated with the credential or registration. Chairperson Hermsen asked for any discussion. With no discussion, Chairperson Hermsen asked for a motion. Board Member Minshull moved to approve the Real Property Appraiser Credentialing Card, the Temporary Real Property Appraiser Credentialing Card, and the Appraisal Management Company Registration Card as presented. Board Member Batie seconded the motion. Chairperson Hermsen recognized the motion and asked for any discussion. With no discussion, Chairperson Hermsen called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

Q. OTHER BUSINESS

1. **BOARD MEETINGS**

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

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

4. **QUARTERLY NEWSLETTER:** No discussion.

5. **APPRAISAL SUBCOMMITTEE**

   a. **ASC Quarterly Meeting: September 16, 2026 (Online)**
   Director Kohtz informed the Board that the next ASC Quarterly Meeting will be held online on September 16, 2026. The Director then asked for any questions or comments. There was no further discussion.

   b. **ASC Quarterly Meeting Minutes_March 19, 2026**
   Director Kohtz presented the Appraisal Subcommittee March 19, 2026 Meeting Minutes to the Board for review and reported that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

6. **THE APPRAISAL FOUNDATION**

   a. **TAF August Newsletter**
   Director Kohtz presented The Appraisal Foundation's August Newsletter to the Board for review and noted that the Appraiser Qualifications Board extended the comment period deadline an additional 33 days for comments on the Second Exposure Draft of Proposed Changes to the Real Property Appraiser Qualifications Criteria. The Director asked for any questions or comments. There was no further discussion.

   b. **2027 Spring BOT and Partner Organization Meetings: May 12-14, 2027 – Scottsdale, AZ**
   Director Kohtz informed the Board that The Appraisal Foundation's 2027 Spring Board of Trustees and Partner Organization public meeting will be held on May 12-14, 2027 in Scottsdale, Arizona. The Director asked for any questions or comments. There was no further discussion.

c. **2027 Fall BOT and Partner Organization Meetings: November 17-19,2027– Denver, CO**
Director Kohtz informed the Board that The Appraisal Foundation's 2027 Fall Board of Trustees and Partner Organization public meeting will be held on November 17-19, 2027 in Denver, Colorado. The Director asked for any questions or comments. There was no further discussion.

7. **ASSOCIATION OF APPRAISER REGULATORY OFFICIALS:** No discussion.

8. **GOVERNMENT-SPONSORED ENTERPRISES**
   a. **Fannie Mae**
      i. **Fannie Mae Appraiser Update_July 2026**
      Director Kohtz presented the Fannie Mae document titled, "Appraiser Update" to the Board for review and reported that he had no specific comments. The Director asked for any questions or comments. Board Member Minshull commented that the GSE's are already identifying UAD 3.6 non-compliance, so the pressure is building to make the transition. The effect of UAD 3.6 on the number of certified residential real property appraisers was once again discussed.

   b. **Freddie Mac**
      i. **GSE Appraiser Capacity_July 2026**
      Director Kohtz presented the Freddie Mac document titled, "GSE Appraiser Capacity" to the Board for review and reported that he had no specific comments. The Director asked for any questions or comments. There was no further discussion.

9. **IN THE NEWS:** No discussion.

C. **CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER**
The Board reviewed applicants CR26002, CG26006, and CGTA000251.

1. **NEW APLICANTS FOR CERTIFIED RESIDENTIAL CREDENTIAL THROUGH EDUCATION, EXPERIENCE, AND EXAMINATION**
   a. **CR26002**
   Chairperson Hermsen asked Director Kohtz for proposed language for CR26002.

   Director Kohtz presented the following proposed language:

   Require that applicant submit one or more supplemental real property appraisal practice experience logs with 244 additional hours of real property appraisal practice experience, report 287 hours obtained after August 14, 2024 on the real property appraisal practice experience log format currently in effect; and authorize staff to continue processing application upon receipt of requested documents from applicant and the Director's verification of received documents as meeting the requirements of 298 NAC Chapter 2, §§ 002.02, 002.09A, and 002.09B.

   Board Member R. Johnson moved the proposed language as presented. Board Member Minshull seconded the motion. Chairperson Hermsen recognized the motion and called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

2. **PENDING APPLICATIONS**
   a. **CG26006**

   Chairperson Hermsen asked Director Kohtz for proposed language for CG26006.

   Director Kohtz presented the following proposed language:

   Require that applicant submit one or more supplemental real property appraisal practice experience logs with reports prepared after July 23, 2026, and authorized staff to select one report and send for USPAP compliance review. Assign Board Member Hermsen and authorize Board Member Hermsen to verify that log requirements are met.

   Board Member R. Johnson moved the proposed language as presented. Board Member L. Johnson seconded the motion. Chairperson Hermsen recognized the motion and called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

3. **OTHER APPLICATION MATTERS**
   a. **CGTA000251**

   Chairperson Hermsen asked Director Kohtz for proposed language for CGTA000251.

   Director Kohtz presented the following proposed language:

   Approve Application for Nebraska Real Property Appraiser Temporary Credential.

   Board Member R. Johnson moved the proposed language as presented. Board Member L. Johnson seconded the motion. Chairperson Hermsen recognized the motion and called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

D. REGISTRATION AS AN APPRAISAL MANAGEMENT COMPANY

The Board reviewed applicant NE2026007.

1. **NEW APPLICANTS FOR APPRAISAL MANAGEMENT COMPANY REGISTRATION**
   a. **NE2026007**

   Chairperson Hermsen asked Director Kohtz for proposed language for NE2026007.

   Director Kohtz presented the following proposed language:

   Deny Application for Registration of Nebraska Appraisal Management Company Registration for failure to meet Neb. Rev. Stat. § 76-3203(3)(b).

   Board Member R. Johnson moved the proposed language as presented. Board Member Minshull seconded the motion. Chairperson Hermsen recognized the motion and called for a vote. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

E. COMPLIANCE MATTERS: No discussion.

F. OTHER EXECUTIVE SESSION ITEMS

1. **PERSONNEL MATTERS:** No discussion.

R. ADJOURNMENT

Board Member Minshull moved to adjourn the meeting. Board Member L. Johnson seconded the motion. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye. At 11:45 a.m., Chairperson Hermsen adjourned the August 20, 2026 meeting of the Nebraska Real Property Appraiser Board.

Respectfully submitted,

Tyler N. Kohtz
Director

These minutes have been made available for public inspection on August 27, 2026, in compliance with Nebraska Revised Statue § 84-1413(5).