

**PUBLIC MEETING OF THE NEBRASKA REAL PROPERTY APPRAISER BOARD  
 BY VIRTUAL CONFERENCING  
 Thursday, December 16, 2021, 9:00 a.m.  
 Nebraska Real Property Appraiser Board Office, First Floor, Nebraska State Office Building  
 301 Centennial Mall South, Lincoln, Nebraska**  
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**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 10:30 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 ..... 1-162**

- 1. New Applicants for Trainee Credential
  - a. T21028
- 2. New Applicants for Licensed Residential Credential through Education, Experience, and Examination
  - a. L21003
- 3. New Applicants for Certified Residential Credential through Education, Experience, and Examination
  - a. CR21007
- 4. Pending Real Property Appraiser Credentialing Applicants
  - a. CG21019
  - b. CG21020
- 5. Applicants for Renewal of Real Property Appraiser Credential
  - a. CR2015014R
  - b. CR260197R
  - c. CG230137R
  - d. Post-November 30 Applicant Submissions – See attached listing
  - e. Applicant Submissions Received between December 13 and December 31

**D. Registration as an Appraisal Management Company**

**E. Consideration of Compliance Matters ..... 1**

- 1. New Grievances
  - a. 21-09
- 2. Active Investigations
  - a. 21-05
- 3. Post-Board Action Matters
  - a. 20-11
  - b. 21-04

**F. Consideration of Other Executive Session Items ..... 1-28**

- 1. 2021.10
- 2. 2021.11
- 3. Personnel Matters

**G. Welcome and Chair’s Remarks (Public Agenda 10:30 am)**

## **H. NRPAB Employee Recognition Award**

### **I. Board Meeting Minutes**

1. Approval of November 18, 2021 Meeting Minutes ..... 1-11

### **J. Director’s Report**

1. Real Property Appraiser and AMC Counts and Trends
  - a. Real Property Appraiser Report ..... 1-5
  - b. Temporary Real Property Appraiser Report ..... 6
  - c. Supervisory Real Property Appraiser Report ..... 7
  - d. Appraisal Management Company Report ..... 8
2. Director Approval of Applicants
  - a. Real Property Appraiser Report ..... 9
  - b. Education Activity and Instructor(s) Report ..... 10-11
3. 2021-22 NRPAB Goals and Objectives + SWOT Analysis ..... 12-13

### **K. Financial Report and Considerations**

1. November Financial Report
  - a. Budget Status Report ..... 1-3
  - b. MTD General Ledger Detail Report ..... 4-13
  - c. Financial Charts ..... 14-16
2. Per Diems
  - a. Gerdes – December 6, 2021 Applicant Informal Conference
3. AMC Renewal Online Application Submission Portal and AMC Interface Update Estimate ..... 17-19

### **L. General Public Comments**

### **M. Consideration of Education/Instructor Requests**

### **N. Unfinished Business**

1. Open 2nd Congressional District Certified Real Property Appraiser Representative Position

### **O. New Business**

1. Nebraska State Patrol Rapback Reports ..... 1-2

### **P. Legislative Report and Business**

1. Nebraska Real Property Appraiser Act Update
  - a. 2022 Update to Nebraska Real Property Appraiser Act Summary\_November 4, 2021 ..... 1-2
  - b. Request for Comments and Responses for REQ03236 ..... 3-28
  - c. REQ03236\_November 4, 2021 ..... 29-48
2. Title 298
3. Other Legislative Matters

### **Q. Administrative Business**

1. Guidance Documents
2. Internal Procedural Documents
3. Forms, Applications, and Procedures

**R. Other Business**

- 1. Board Meetings
  - a. 2022 NRPAB Calendar .....1
- 2. Conferences/Education
- 3. Memos from the Board
- 4. Quarterly Newsletter
- 5. Appraisal Subcommittee
  - a. State Off-Site Assessment (SOA) of Nebraska’s Real Estate Appraiser Regulatory Program - February 14-17, 2022 ..... 2-3
  - b. State Off-Site Assessment (SOA) of Nebraska’s Appraisal Management Company regulatory program - February 14-17, 2022 ..... 4-5
- 6. The Appraisal Foundation
  - a. TAF December Newsletter ..... 6-7
  - b. The Appraisal Foundation Awards Pathway to Success Grant to Appraisal Institute ..... 8
  - c. Second Exposure Draft of proposed changes to the 2023 edition of USPAP ..... 9-50
- 7. Association of Appraiser Regulatory Officials
- 8. In the News

**S. Adjourn**



**December 16, 2021 Board Meeting Agenda  
Attachment A**

**Post November 30, 2021 Real Property Appraiser Renewal Applications  
As of December 13, 2021**

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<b>Credential Number</b>	
<b>CG280194</b>	<b>CR200036</b>
<b>L 920296</b>	<b>CG2017033</b>
<b>CG920142</b>	
<b>CR2017012R</b>	
<b>CR940249R</b>	
<b>T2018006</b>	
<b>CR212063</b>	
<b>CR2015014R</b>	
<b>CR2019006</b>	
<b>L2016005R</b>	
<b>CG2017037R</b>	
<b>CG230137R</b>	
<b>CG2021018R</b>	
<b>CR270144</b>	
<b>CG2018006R</b>	
<b>CR2020001</b>	

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

**November 18, 2021 Meeting Minutes**

**A. OPENING**

Chairperson Christopher Mustoe called to order the November 18, 2021 meeting of the Nebraska Real Property Appraiser Board at 9:00 a.m., in the Nebraska Real Property Appraiser Board meeting room located on the first floor of the Nebraska State Office Building, 301 Centennial Mall South, Lincoln, Nebraska.

**B. NOTICE OF MEETING**

Chairperson Mustoe 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](http://www.nebraska.gov) on November 9, 2021. 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/](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 Christopher Mustoe of Omaha, Nebraska, Thomas Luhrs of Imperial, Nebraska, Wade Walkenhorst of Lincoln, Nebraska, Bonnie Downing of Dunning, Nebraska, and Cody Gerdes of Lincoln, Nebraska were present. Also present were Director Tyler Kohtz, Business and Licensing Program Manager Allison Nespore, and Business and Education Program Manager Katja Duerig, who are all headquartered in Lincoln, Nebraska.

**ADOPTION OF THE AGENDA**

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

Board Member Luhrs moved that the Board go into executive session for the purpose of reviewing applicants for credentialing; applicants for appraisal management company registration; investigations; pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation; and employee performance evaluation. A closed session is clearly necessary to prevent needless injury to the reputation of those involved. Board Member Downing seconded the motion. The time on the meeting clock was 9:03 a.m. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

Due to a conflict of interest, Board Member Downing recused herself from discussion, and left the meeting room at 9:04 a.m.

Board Member Walkenhorst moved to come out of executive session at 9:46 a.m. Board Member Luhrs seconded the motion. The motion carried with Luhrs, Walkenhorst, Gerdes, and Mustoe voting aye.

Board Member Downing returned to discussion and to the meeting room at 9:46 a.m.

## **G. WELCOME AND CHAIR'S REMARKS**

Chairperson Mustoe said, "Roger, thanks for coming so I have someone to welcome. It's been a fast year, hope it's wrapping up well for everyone. Let's move on to the minutes." Roger Morrissey was the only member of the public in attendance.

## **H. BOARD MEETING MINUTES**

### **1. APPROVAL OF OCTOBER 21, 2021 MEETING MINUTES**

Chairperson Mustoe asked for any additions or corrections to the October 21, 2021 meeting minutes. With no discussion, Chairperson Mustoe called for a motion. Board Member Luhrs moved to adopt the October 21, 2021 meeting minutes as presented. Board Member Walkenhorst seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

## **I. DIRECTOR'S REPORT**

### **1. REAL PROPERTY APPRAISER AND AMC COUNTS AND TRENDS**

#### **a. Real Property Appraiser Report**

Director Kohtz presented ten charts outlining the number of real property appraisers as of November 18, 2021 to the Board for review. The Director reported that he had no specific comments and asked for questions or comments. There was no discussion.

#### **b. Temporary Real Property Appraiser Report**

Director Kohtz presented three charts outlining the number of temporary credentials issued as of October 31, 2021 to the Board for review. The Director 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 supervisory real property appraisers as of November 18, 2021 to the Board for review. The Director reported that he had no comments and asked for any questions or comments. There was no discussion.

#### **d. AMC Report**

Director Kohtz presented two charts outlining the number of AMCs as of November 18, 2021 to the Board for review. The Director reported that he had no comments and asked for any questions or comments. There was no discussion.

### **2. DIRECTOR APPROVAL OF APPLICANTS**

#### **a. Real Property Appraiser Report**

Director Kohtz presented the Real Property Appraiser Report to the Board for review showing real property appraiser applicants approved for credentialing by the Director, and the real property appraiser applicants approved to sit for exam by the Director, for the period between October 6, 2021 and November 8, 2021. The Director 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 showing education activities and instructors approved by the Director for the period between October 6, 2021 and November 8, 2021. The Director asked for any questions or comments. There was no further discussion.

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

Director Kohtz presented the 2021-22 NRPAB Goals and Objectives and SWOT Analysis to the Board for review and provided a status update. The Director guided the Board to goals related to Administration. The Director reported that the cable and mount for the Meeting OWL Pro device had been received, and installation will take place soon. Director Kohtz informed the Board that Department of Administrative Services Buildings Division will install the camera, and it will take only a few hours. The Director moved on to a request for an estimate from the OCIO for a translator between the NRPAB Database and ASC Federal Registries for Real Property Appraisers and for AMCs. No update nor estimate has been provided, said the Director. Director Kohtz announced that the OCIO is finishing an estimate for work to upgrade the AMC Interface in the NRPAB Database and build an online AMC renewal application. Director Kohtz asked for any questions or comments. With no further discussion, Chairperson Mustoe invited the Director to proceed to Financial Report and Considerations.

**J. FINANCIAL REPORT AND CONSIDERATIONS – NOVEMBER 2021**

**1. APPROVAL OF OCTOBER RECEIPTS AND EXPENDITURES**

The receipts and expenditures for October were presented to the Board for review in the Budget Status Report. Director Kohtz indicated that expenditures for the month of October totaled \$22,571.95, which amounts to 25.05 percent of the budgeted expenditures for the fiscal year; 33.70 percent of the fiscal year has passed. The Director then turned the Board's attention to revenues. Revenues reported for October were \$34,541.46, and total revenues amount to 27.55 percent of the projected revenues for the fiscal year. The Director asked for any questions or comments. There was no further discussion.

Director Kohtz then brought attention to the MTD General Ledger for October. The Director informed the Board that two entries marked REAL PROP APP BD-UP were revenues sent to the Nebraska State Treasurer as unclaimed property funds. Chairperson Mustoe inquired whether the agency attempted to refund these amounts. Director Kohtz replied affirmatively, and reported that the other party did not supply a W-9 form required for the funds to be returned. If unclaimed property is not claimed within three years, it must be sent to Nebraska State Treasurer per statute. There was no further discussion.

Director Kohtz presented three graphs showing expenses, revenues, and cash balance. The Director once again pointed out the expenditures and revenues for the month of October for the Real Property Appraiser Program, which includes both the Appraiser Fund and the AMC Fund. The Director then remarked that the cash balance for the AMC Fund is \$314,320.16, the Appraiser Fund is \$375,514.64, and the overall cash balance for both funds is \$689,834.80. Chairperson Mustoe asked if the agency's high cash balance is due to the OCIO not working on NRPAB Database projects. Director Kohtz remarked that low technology related expenses contribute to the high cash balance, but it is more so due to low expenses from 2020 in general. Chairperson Mustoe thanked the Director and indicated that the Board is well positioned for future technology projects. Director Kohtz agreed and noted that it is important to have estimates from OCIO for the next round of projects before the end of the fiscal year, so the agency can budget accordingly. The Director asked for any questions or comments. There was no further discussion.

Board Member Walkenhorst moved to accept and file the October 2021 financial reports for audit. Board Member Luhrs seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

## **2. 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.

## **3. BLPM NESPOR NOTARY APPLICATION**

Director Kohtz presented a memo requesting that the Board consider providing funds for the renewal of BLPM Nesor's notary commission. The Director informed the Board that BLPM Nesor acts as a notary public for real property appraiser applicants on occasion, and that it is not uncommon for Nebraska State agencies to have a notary public in the office. Board Member Walkenhorst remarked that this seems a reasonable expense. Board Member Walkenhorst brought attention to page J.23, which details the expenses for renewal of a notary commission in Nebraska, and noted that the Surety Bond fee is \$40.00, not \$30.00, as stated on the memo. Director Kohtz acknowledged that this is a typo; the correct amount requested is \$40.00. Board Member Walkenhorst inquired about the \$4.00 Association Dues fees, which is marked "personal expense." BLPM Nesor reported that this fee is for membership in the Nebraska Notary Association and is not required for renewal of her notary commission. Board Member Walkenhorst opined that it is logical for the Board to also pay this expense; all board members agreed. Board Member Walkenhorst moved to approve payment of BLPM Nesor's notary commission in the amount of \$98.66 to cover the renewal application fee, surety bond fee, notary stamp cost, and Nebraska Notary Association membership fee. Board Member Downing seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

## **K. GENERAL PUBLIC COMMENTS**

Chairperson Mustoe asked for any public comments. Roger Morrissey appeared before the Board and said, "It's great to be here." There were no other general public comments.

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



**M. UNFINISHED BUSINESS**

**1. OPEN 2ND CONGRESSIONAL DISTRICT CERTIFIED REAL PROPERTY APPRAISER REPRESENTATIVE POSITION**

Director Kohtz reported that no applications have been received at the Governor's office for the open 2nd Congressional District Certified Real Property Appraiser Representative position to date. The Director asked for any questions or comments. There was no discussion.

**N. NEW BUSINESS:** No discussion.

**O. LEGISLATIVE REPORT AND BUSINESS**

**1. NEBRASKA REAL PROPERTY APPRAISER ACT UPDATE**

**a. 2022 Update to Nebraska Real Property Appraiser Act Summary**

Director Kohtz presented the 2022 Update to Nebraska Real Property Appraiser Act Summary to the Board for review. The Director informed the Board that this document was prepared for public review as a complement to REQ03236. The Director asked for any questions or comments. There was no further discussion.

**b. REQ03236\_November 4, 2021**

Director Kohtz presented REQ03236\_November 4, 2021 to the Board for consideration. The Director guided the Board's attention to page O.12. At the recommendation of ASC Policy Manager Jenny Tidwell, the language, "from an accredited degree-awarding community college, college, or university," is stricken in relation to College-Level Examination Program requirements for credentialing as a certified residential real property appraiser. Public member Roger Morrissey requested permission to speak. Chairperson Mustoe granted permission to Mr. Morrissey. Mr. Morrissey asked where one would take a CLEP exam. Director Kohtz replied that a Google search yields numerous online providers of such exams. Chairperson Mustoe remarked that this information should be shared with potential applicants. Director Kohtz reported that CLEP exams are included as one of the options on the public documents outlining the requirements for credentialing as a certified residential real property appraiser. Chairperson Mustoe expressed satisfaction with the information provided in the existing documents. The Director asked for any questions or comments about the bill draft. Director Kohtz was asked if a motion is required at this time. The Director responded that no motion is needed as the Board will complete its final review of REQ03236 at the December meeting. There was no further discussion.

**2. TITLE 298**

Director Kohtz reported no update from the Governor's Policy and Research Office regarding the changes to Title 298, but that he is hopeful for one soon. The Director asked for any questions or comments. There was no further discussion.

**3. OTHER LEGISLATIVE MATTERS**

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

**P. ADMINISTRATIVE BUSINESS**

**1. GUIDANCE DOCUMENTS:** No discussion.

**2. INTERNAL PROCEDURAL DOCUMENTS:** No discussion.

**3. FORMS, APPLICATIONS, AND PROCEDURES**

Director Kohtz presented four applications related to the Board's education program: the Application for Approval as a Continuing Education Activity in Nebraska, Application for Renewal as a Continuing Education Activity in Nebraska, Application for Approval as a Qualifying Education Activity in Nebraska, and Application for Approval as a Supervisory Real Property Appraiser and Trainee Course in Nebraska. The Director informed the Board that these revised applications incorporate changes made with the Board's adoption of Guidance Document 21-04. BLPM Nespor noted that there is an unnecessary apostrophe after "students" on the third line, and an unnecessary comma after "means" on the first line, in the text under "Supervisory Real Property Appraiser and Trainee Course Information" on the first page of each application (P.1, P.6, P.9, P.14). Director Kohtz agreed that these are errors and recommended that the Board consider these applications with amendments to correct the errors. With no further discussion, Board Member Luhrs moved to approve the Application for Approval as a Continuing Education Activity in Nebraska, Application for Renewal as a Continuing Education Activity in Nebraska, Application for Approval as a Qualifying Education Activity in Nebraska, and Application for Approval as a Supervisory Real Property Appraiser and Trainee Course in Nebraska as amended to remove the apostrophe and comma from page one of each application. Board Member Downing seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

**Q. OTHER BUSINESS**

**1. BOARD MEETINGS**

**a. Virtual Conferencing Format for December, January, and February Meetings**

Director Kohtz made a request to hold the December, January and February meetings by virtual conferencing. The Director noted that Appraisal Subcommittee policy managers will attend the February meeting as part of their State Off-site Assessment of the Board's programs and have requested to attend virtually. Director Kohtz asked if there were any questions or concerns about holding meetings via virtual conferencing. Board Member Luhrs expressed support for the plan to hold the next three meetings via virtual conferencing. Chairperson Mustoe asked if the public can attend such meetings virtually. Director Kohtz responded that the public has the choice to attend virtually or in-person in the meeting room, as do board members. The Director said that our WebEx license will allow for everyone who wants to attend virtually to be able to. BLPM Nespor inquired about how executive session works during a virtual meeting. The Director stated that, as hosts of the WebEx meeting, staff members should be able to remove attendees from the meeting and noted that agency staff will test this and other logistics before the December meeting. If needed, the Board could move executive session to the end of the meeting, said Director Kohtz. With no further discussion, Board Member Downing moved to hold the December, January, and February regular meetings by virtual conferencing. Board Member Walkenhorst seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

## 2. CONFERENCES/EDUCATION

### a. Kohtz Fall AARO Conference Report

Director Kohtz reported that he attended the Fall AARO Conference October 15th through the 18th in Washington, D.C. Much of the discussion centered on the Covid-19 pandemic; protected classes, diversity, biases, and discrimination; USPAP compliance and appraiser credibility; technology advancements in government and in real property appraisal practice; and appraisal modernization. The Director noted the following highlights:

- The Appraisal Subcommittee (“ASC”) opened up the conference, and summarized the impact that the Covid-19 pandemic has had on the industry and the ASC. The ASC reported that the State Off-site Assessments have been very successful and may become a permanent option for the ASC to review State programs in the future.
- TAF also reported that it approved a grant program of up to \$500,000 for PAREA start-ups and is currently investigating the possibility of partnering with corporate America to provide financial assistance to defray the cost of appraisal education, PAREA, and the first year of membership in an appraisal sponsoring organization.
- The 7-Hour USPAP Update course for 2022-23 now contains two full hours of education related to bias and avoiding discrimination.
- The AQB also provided an update on the PAREA program. To date, no PAREA programs have been approved, but the AQB has received five preliminary concepts from potential providers. The Pathway to Success Conditional Grants are available as an incentive to education providers for the development of PAREA programs.
- A presentation was given on appraiser and appraisal credibility.
- Fannie Mae also made a presentation on appraiser and appraisal credibility, bias in appraisal practice, and the future of the real property appraiser profession.
- A presentation was given on AMC USPAP and state requirement compliance. According to the presenter, USPAP compliance reviews are perceived by AMCs as a strain on their resources; however, AMCs acknowledge the potential benefits of USPAP compliance reviews include improved quality, improved compliance, reduced risk, reduced revision requests, increased revenue, and increased productivity. Differences between State requirements, particularly related to appraisal reviews, cause issues for AMC compliance with laws and regulations.

- A presentation was given on the common appraisal violations investigated by the State of Minnesota Department of Commerce Appraisal Licensing Division.
- A presentation was given on the changing landscape of inspections and the role of technology. Apps are being developed for live video and audio communication with the client or property owner for questions and discussion, and to be used to observe areas, take photographs, and take measurements. Director Kohtz commented on the ease of use of the apps and the accuracy.
- A presentation was given on GLA accuracy and the differences between traditional hand-drawn floorplans and digital floorplans.

Director Kohtz asked for any questions or comments related to the Fall 2021 AARO Conference. There was no further discussion.

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

**4. QUARTERLY NEWSLETTER**

**a. Fall 2021 Edition of The Nebraska Appraiser**

Director Kohtz presented the Fall 2021 Edition of The Nebraska Appraiser to the Board for review. The Director asked for any questions or comments. Chairperson Mustoe returned discussion to the virtual meeting format and asked if holding meetings by virtual conferencing will become a regular occurrence. Director Kohtz reported that the Open Meetings Act only allows for half of an agency's meetings to be held via hybrid-virtual conferencing. Board Member Walkenhorst inquired whether the Fall 2021 Edition of The Nebraska Appraiser acknowledges that the next three meetings will be held via hybrid-virtual conferencing. The Director remarked that the first page of the newsletter shows the upcoming meeting schedule, which also indicates that any meeting held by virtual conferencing will be stated as such in the public notice for that meeting. Director Kohtz added that the meeting method will be very clearly published in the public meeting notice. BLPM Nesper brought attention to the feature article, and commented that before next fall, the Board should provide notice that a \$20.00 fee will be assessed for online renewal applications submitted with an incorrect bank account and/or routing number. The Director informed the Board that this information could be added to the current article. Chairperson Mustoe opined that this should be included in this newsletter; this information will still be relevant at the time the newsletter is sent. Director Kohtz informed the Board that a statement of notice that a \$20.00 fee will be assessed for online renewal applications submitted with an incorrect bank account and/or routing number will be added. The Director asked for any other questions or comments related to the newsletter. There was no further discussion. Board Member Luhrs moved to approve the Fall 2021 Edition of The Nebraska Appraiser as amended to include a statement of notice that a \$20.00 fee will be assessed for online renewal applications submitted with an incorrect bank account and/or routing number in the feature article. Board Member Downing seconded the motion. Motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

## **5. APPRAISAL SUBCOMMITTEE**

### **a. ASC Board Approves Fiscal Year 2022**

Director Kohtz presented a publication from the ASC announcing its Board has approved Fiscal Year 2022 budget. The Director announced that the ASC will once again provide funds to State programs to advance the appraiser regulatory field, and mentioned improvements and/or expansion of the appraiser and AMC compliant process, improvements to data submitting process, participation in trainings, expansion of appraiser credentialing opportunities, and other areas as proposed by State agencies as options. The Director asked for any questions or comments. There was no discussion.

### **b. ASC Initiates Legal and Policy Review of Real Estate Appraisal Standards and Appraiser Qualification Criteria**

Director Kohtz presented a media release titled, “ASC Initiates Legal and Policy Review of Real Estate Appraisal Standards and Appraiser Qualification Criteria,” to the Board for review. The Director informed the Board that federal requirements are being reviewed to determine whether they ensure and promote fairness, equity, objectivity, and diversity, in both appraisals and in the training and credentialing of appraisers. Director Kohtz asked for any questions or comments. There was no discussion.

### **c. ASC notice of Funding Availability**

Director Kohtz presented the ASC notice of Funding Availability and said he had no specific comments. The Director asked for any questions or comments. There was no discussion.

### **d. ASC June 2, 2021 Meeting Minutes**

Director Kohtz presented the ASC June 2, 2021 Meeting Minutes and said he had no specific comments. The Director asked for any questions or comments. There was no discussion.

## **6. THE APPRAISAL FOUNDATION**

### **a. TAF November Newsletter**

Director Kohtz presented The Appraisal Foundation’s November newsletter to the Board for review and said he had no specific comments. The Director asked for any questions or comments. There was no discussion.

### **b. The Latest on PAREA**

Director Kohtz presented The Appraisal Foundation announcement titled, “The Latest on PAREA.” The Director remarked that he covered this information in the Fall AARO Conference Report, and he had no additional comments. Director Kohtz asked for any questions or comments. There was no further discussion.

### **c. ASB Public Meeting: February 17, 2022 – Virtual**

Director Kohtz announced that the ASB plans to hold a virtual meeting on February 17, 2022. The Director asked for any questions or comments. There was no discussion.

**d. TAF BOT Public Meeting: April 28-30, 2022 – San Diego, CA**

Director Kohtz reported that The Appraisal Foundation Board of Trustees is to meet in San Diego, CA on April 28-30, 2022. The Director asked for any questions or comments. There was no discussion.

**7. ASSOCIATION OF APPRAISER REGULATORY OFFICIALS**

**a. AARO Quarterly Update – November 2021**

Director Kohtz presented the November 2021 AARO Quarterly Update and said he had no specific comments. The Director asked for any questions or comments. There was no discussion.

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

Break from 10:34 a.m. to 10:43 a.m.

Due to a conflict of interest, Board Member Downing recused herself from discussion, and left the meeting room at 10:43 a.m.

Board Member Luhrs moved that the Board go into executive session for the purpose of reviewing applicants for credentialing; applicants for appraisal management company registration; investigations; pending litigation, or litigation which is imminent as evidenced by communication of a claim or threat of litigation; and employee performance evaluation. A closed session is clearly necessary to prevent needless injury to the reputation of those involved. Board Member Walkenhorst seconded the motion. The time on the meeting clock was 10:43 a.m. The motion carried with Luhrs, Walkenhorst, Gerdes, and Mustoe voting aye.

Board Member Downing returned to discussion and to the meeting room at 10:54 a.m.

Board Member Luhrs moved to come out of executive session at 11:27 a.m. Board Member Downing seconded the motion. The motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

**C. CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER**

Board Member Luhrs moved to take the following actions for the applicants as listed:

**CG21019 / Send redacted copy of USPAP Compliance Review Report obtained to assist the Board with evaluation of real property appraisal practice experience submitted by the applicant and invite to an informal meeting. Assign Board Members Walkenhorst and Gerdes and authorize Walkenhorst and Gerdes to request that applicant complete a revised appraisal report as determined by Walkenhorst and Gerdes. Send redacted copy of USPAP Compliance Review Report to supervisory real property appraiser and request a written response.**

**CG21020 / Send Box Butte County report to a qualified disinterested third party certified appraiser for completion of a UPSAP compliance review assignment to assist the Board with evaluation of real property appraisal practice experience.**

Board Member Walkenhorst seconded the motion. Motion carried with Luhrs, Walkenhorst, Gerdes, and Mustoe voting aye. Board Member Downing recused herself.

**D. REGISTRATION AS APPRAISAL MANAGEMENT COMPANY**

The Board reviewed an applicant for renewal of registration as an appraisal management company. Board Member Luhrs moved to take the following action for the AMC applicant as listed:

**NE2016005 / Approve for renewal of registration as an Appraisal Management Company. Send advisory letter.**

Board Member Downing seconded the motion. Motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

**E. CONSIDERATION OF COMPLIANCE MATTERS**

Board Member Luhrs moved to take the following actions for compliance matters:

**21-08 / Dismiss with prejudice.**  
**21-05 / Ongoing.**  
**21-06 / Dismiss without prejudice.**

Board Member Walkenhorst seconded the motion. Motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye.

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

**R. ADJOURNMENT**

Board Member Luhrs moved to adjourn the meeting. Board Member Downing seconded the motion. Motion carried with Luhrs, Walkenhorst, Downing, Gerdes, and Mustoe voting aye. At 11:30 a.m., Chairperson Mustoe adjourned the November 18, 2021 meeting of the Real Property Appraiser Board.

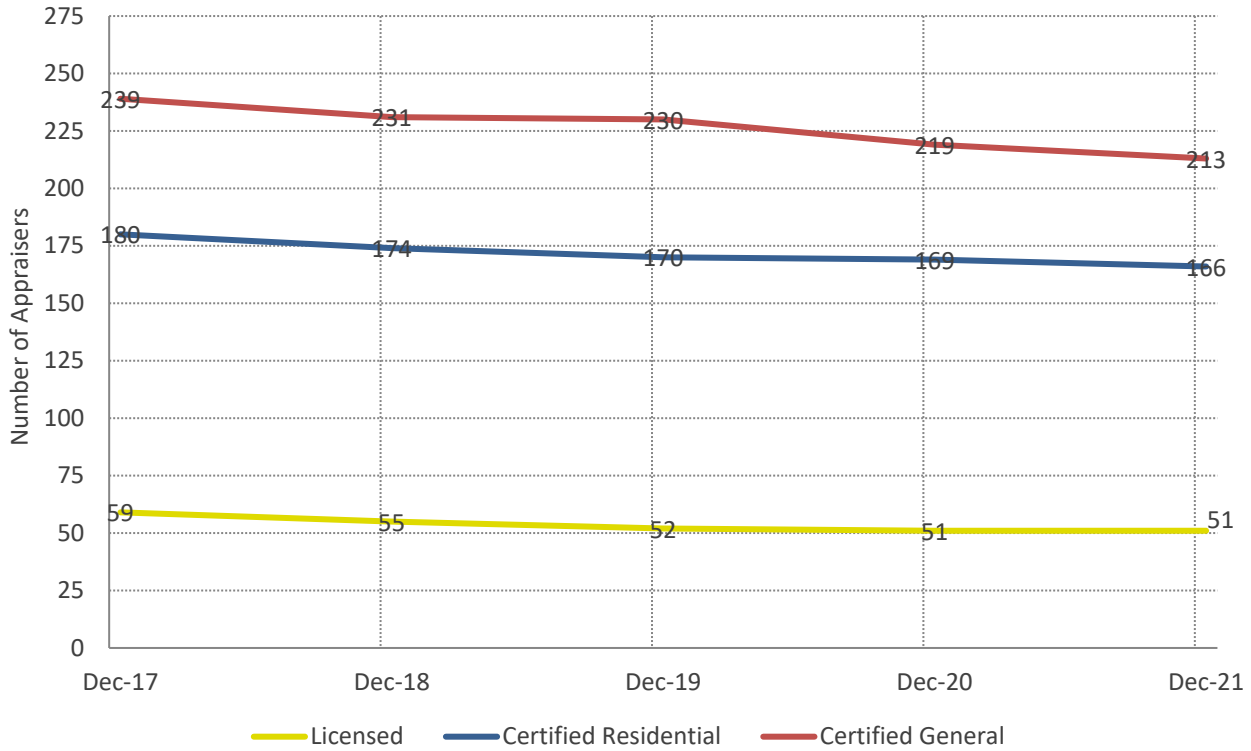
Respectfully submitted,

Tyler N. Kohtz  
Director

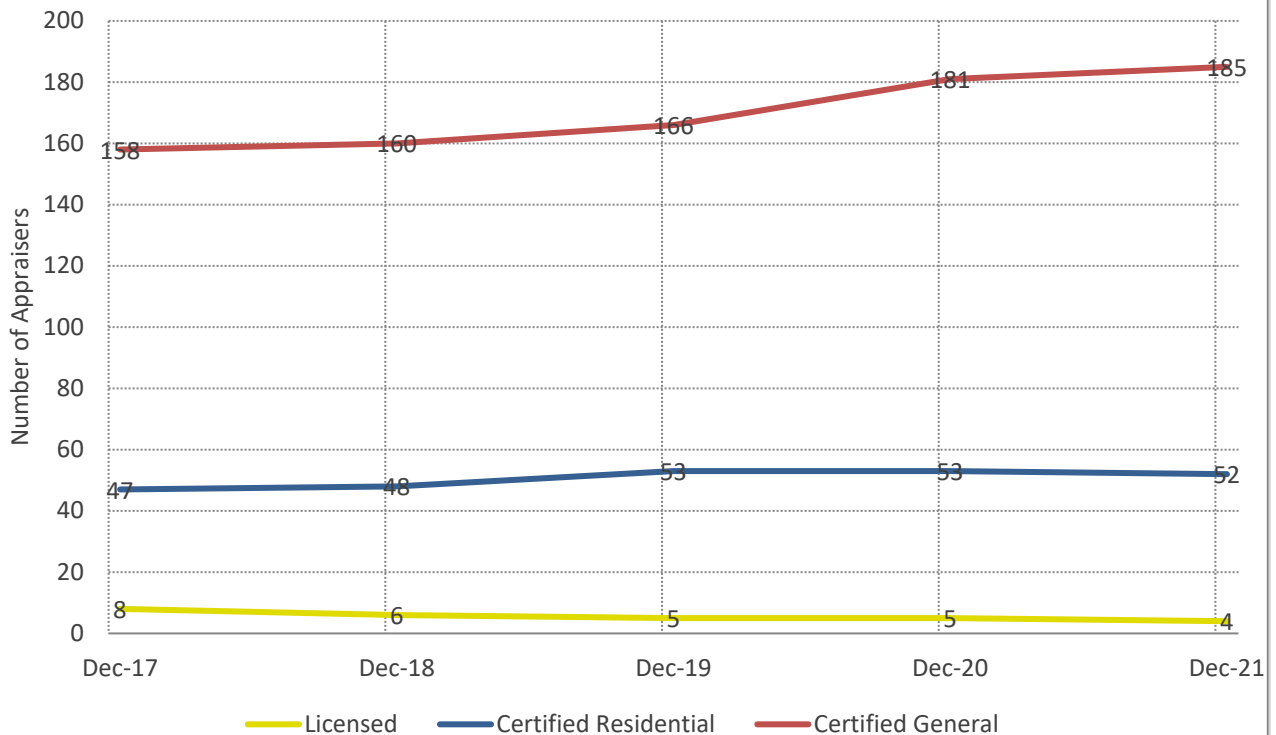
These minutes were available for public inspection on December 3, 2021, in compliance with Nebraska Revised Statute § 84-1413 (5).

# Real Property Appraiser Report

## Real Property Appraisers Credentialed through Education, Experience, and Examination (not including Trainee) - Five Year Trend

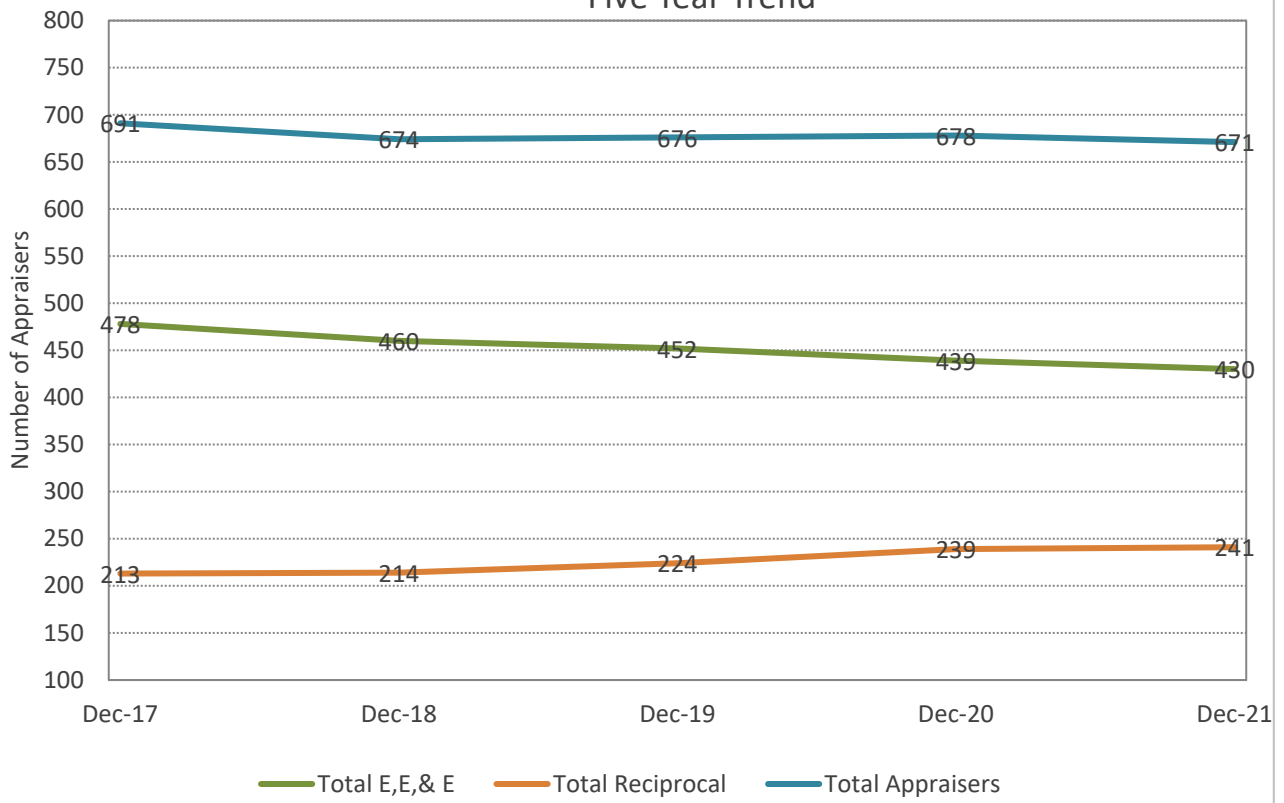


## Real Property Appraisers by Classification Credentialed through Reciprocity - Five Year Trend

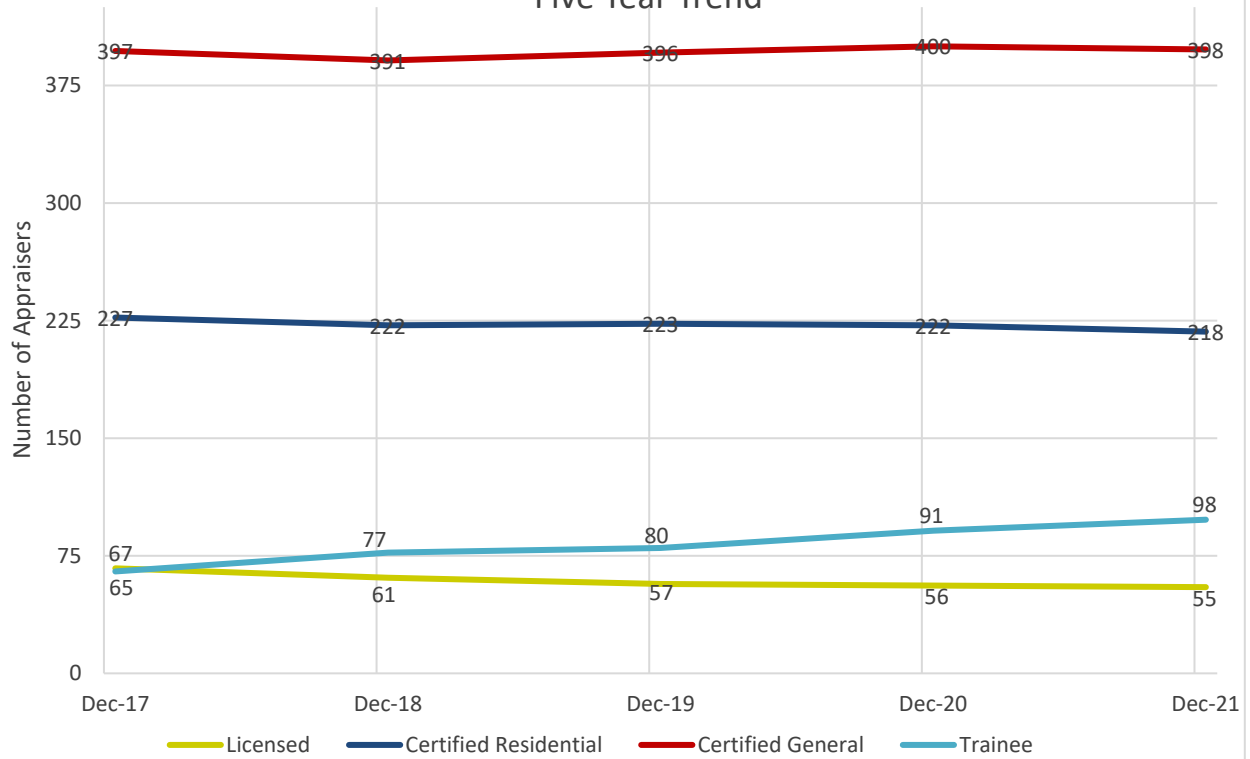




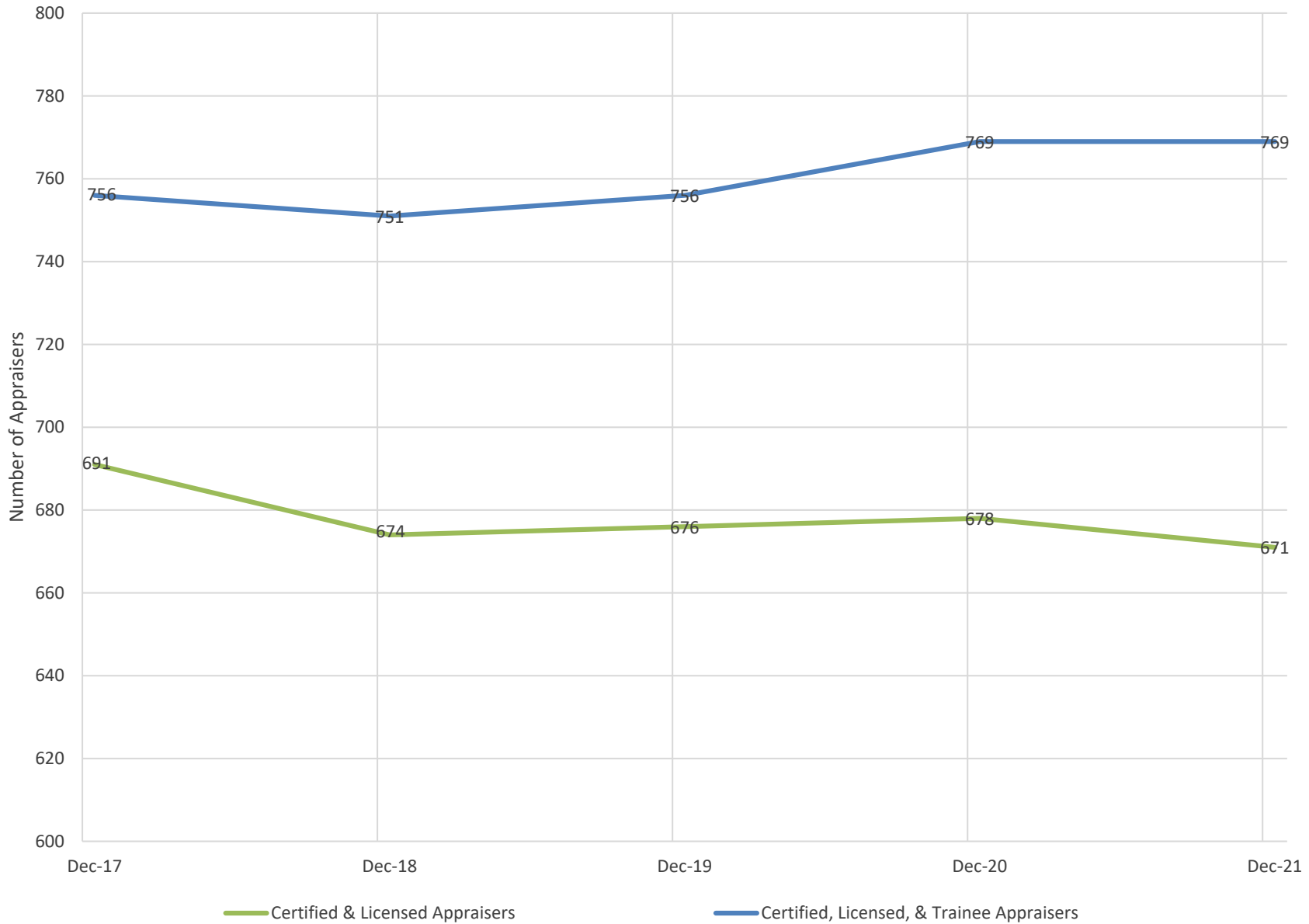
Total Real Property Appraisers (not including Trainee)  
- Five Year Trend



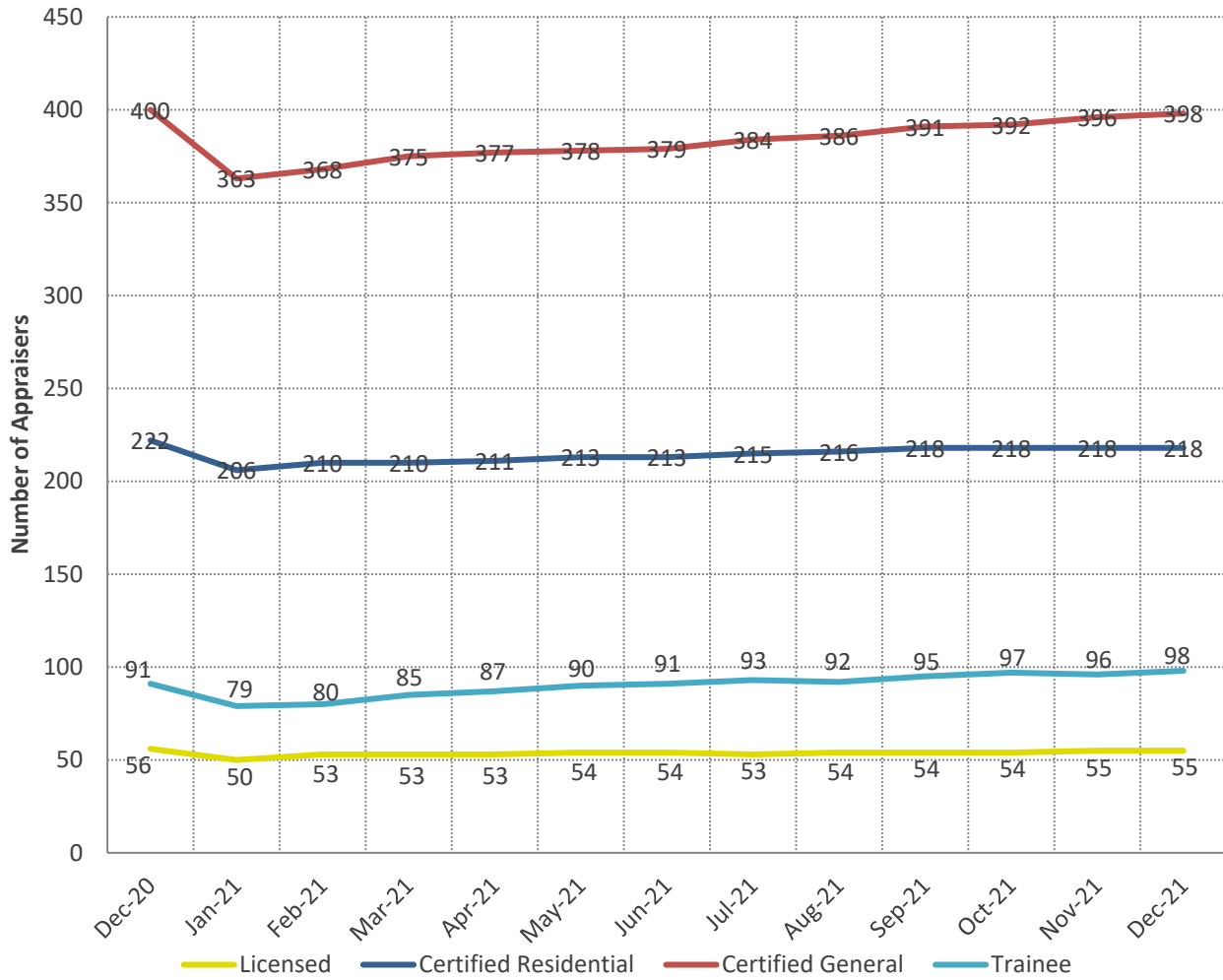
Total Real Property Appraisers by Classification -  
Five Year Trend



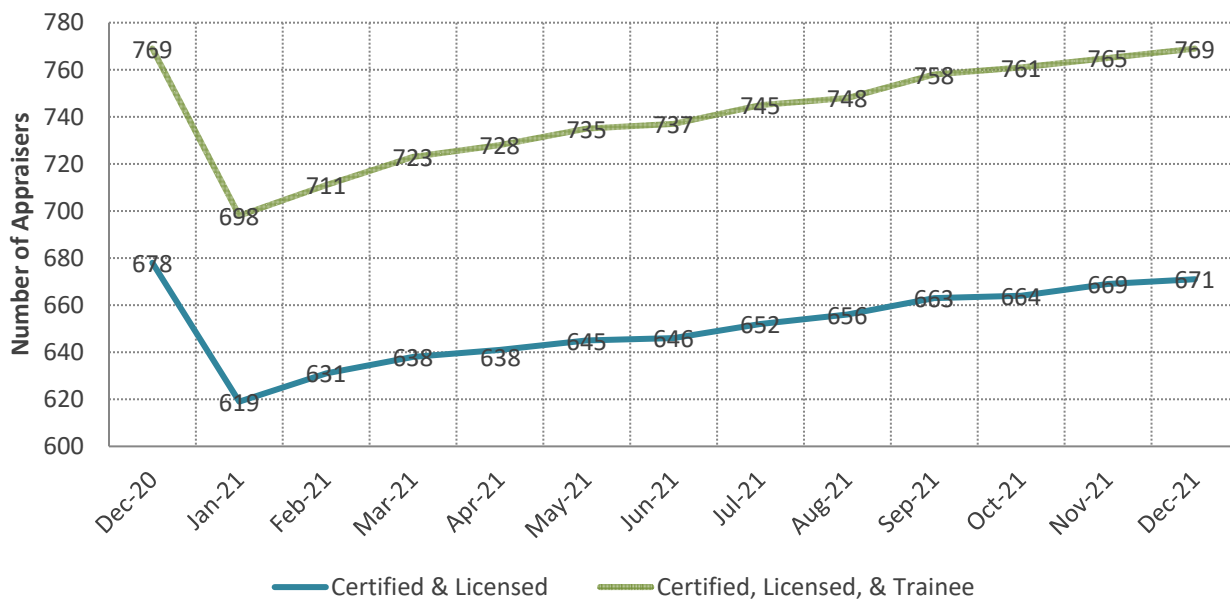
Total Real Property Appraisers - Five Year Trend



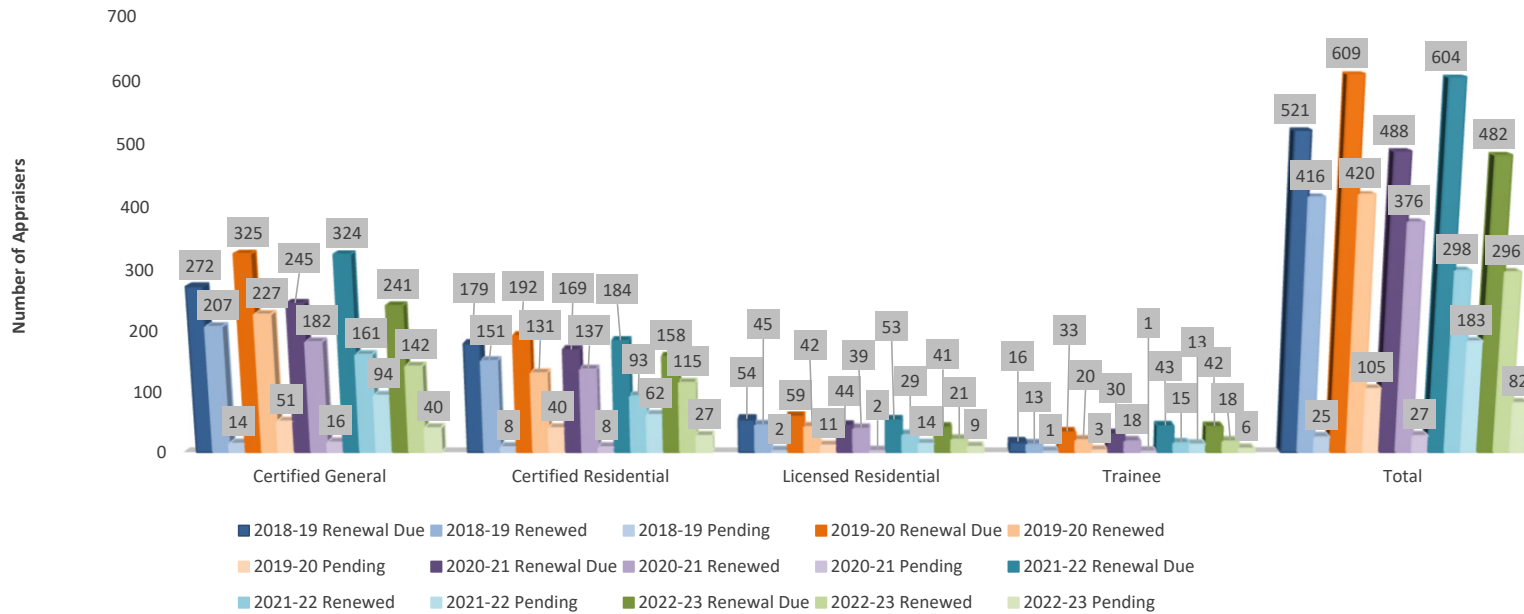
### Real Property Appraisers by Classification - Thirteen Month Trend



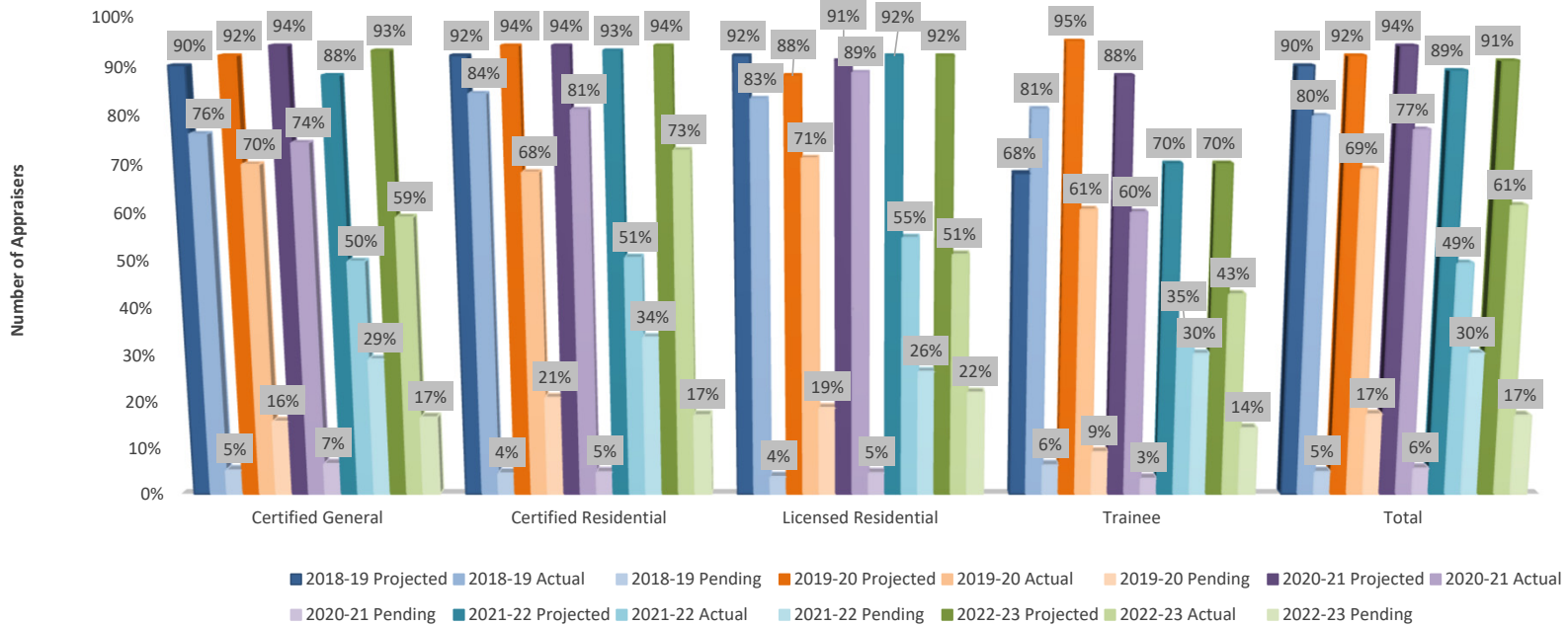
### Total Real Property Appraisers - Thirteen Month Trend



## 2022-23 APPRAISER COUNT RENEWAL REPORT - 12/8/2021

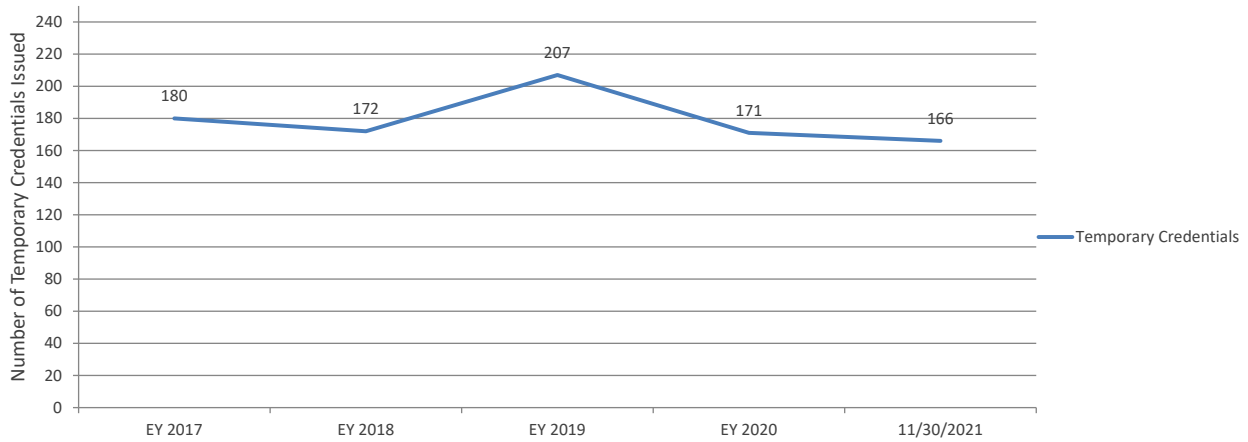


## 2022-23 PERCENTAGE PROJECTIONS/ACTUALS RENEWAL REPORT - 12/8/2021

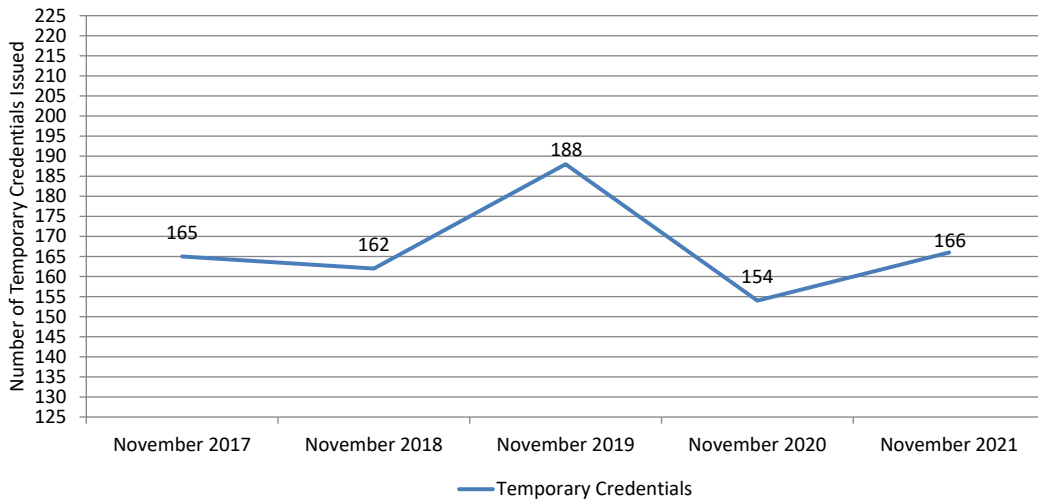


## Temporary Real Property Appraiser Report

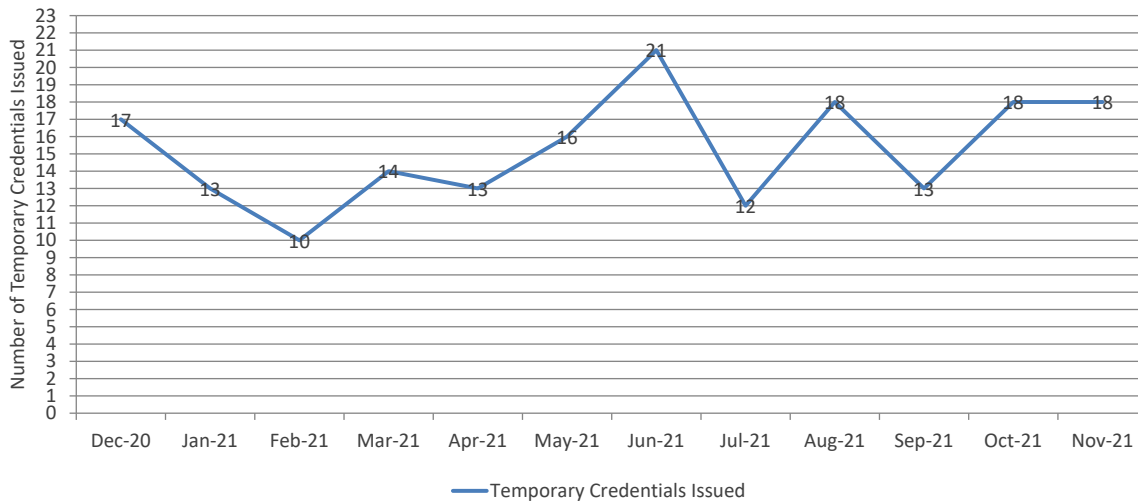
Temporary Real Property Appraiser Credentials Issued by Calendar Year - Five Year Trend



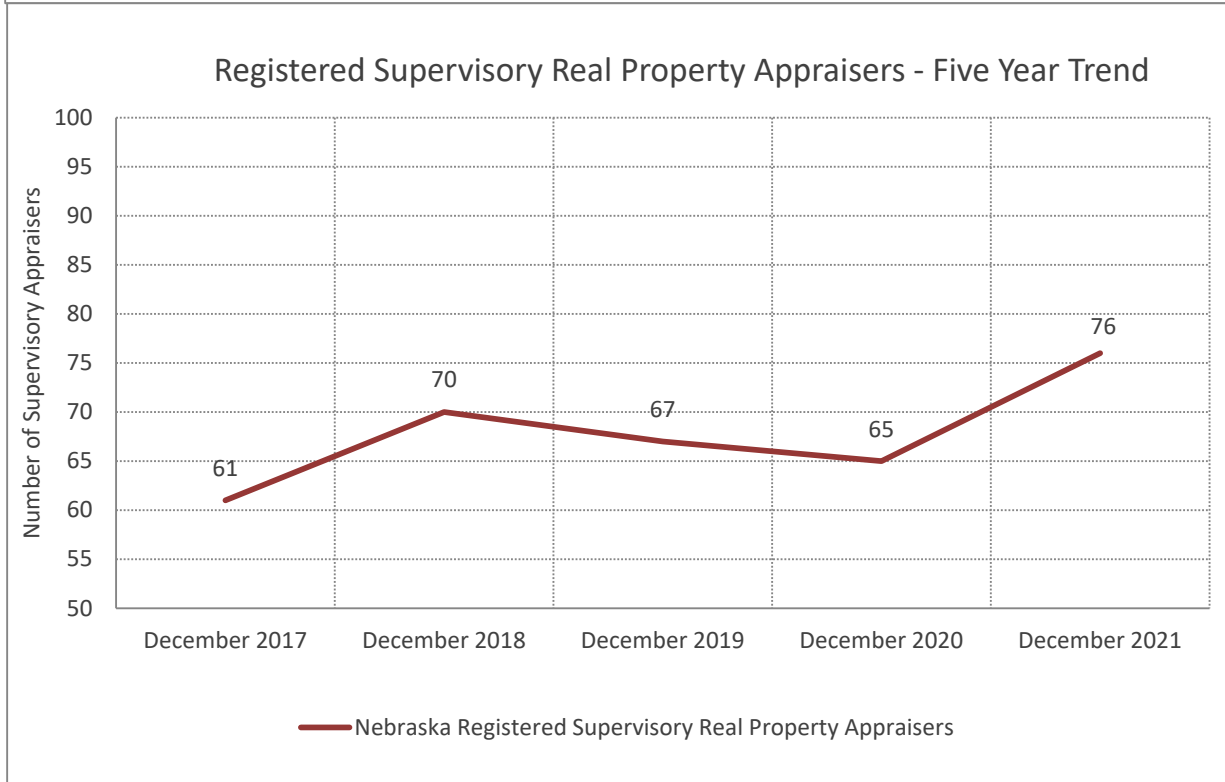
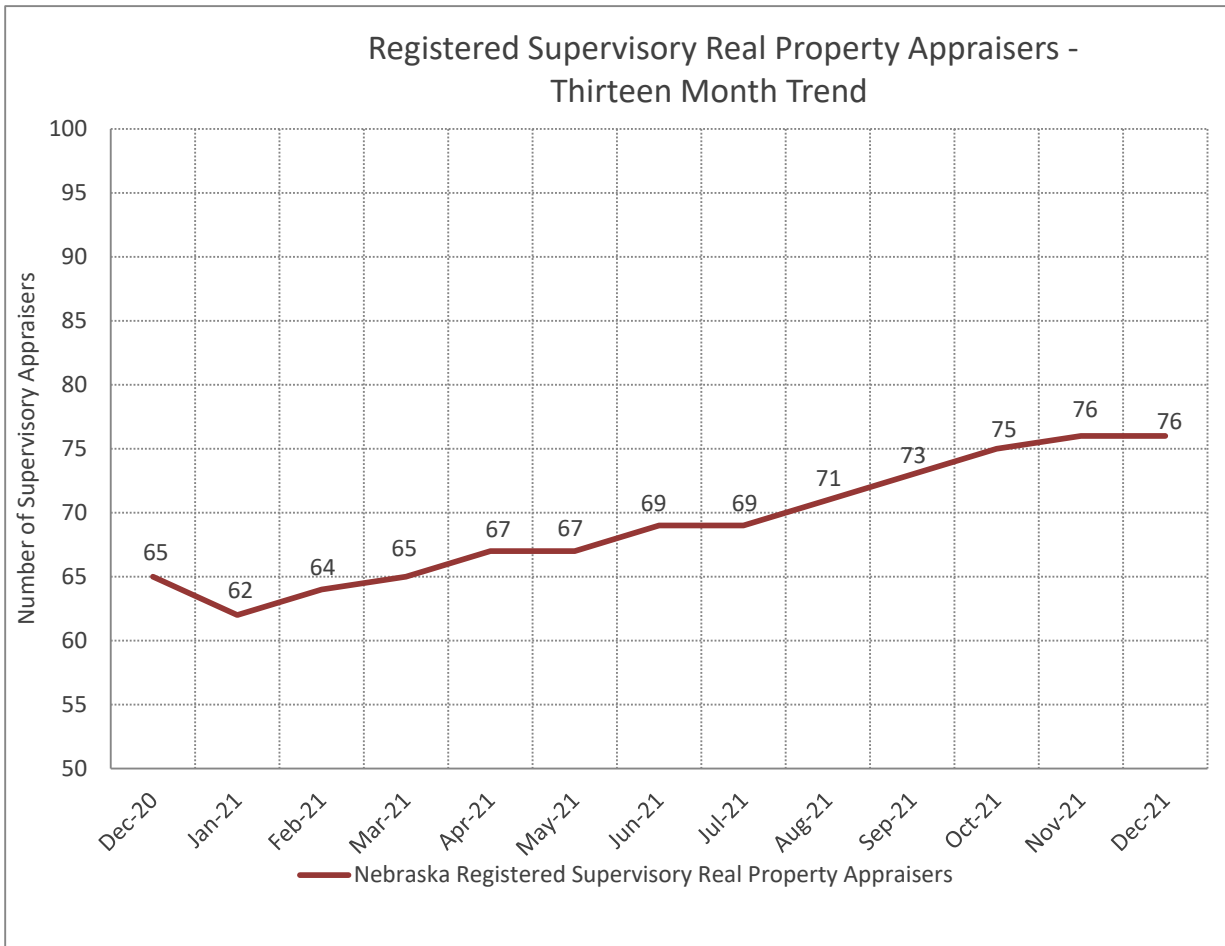
Year-to-date Temporary Real Property Appraiser Credentials Issued - Five Year Trend



Temporary Real Property Appraiser Credentials Issued by Month - Twelve Month Trend

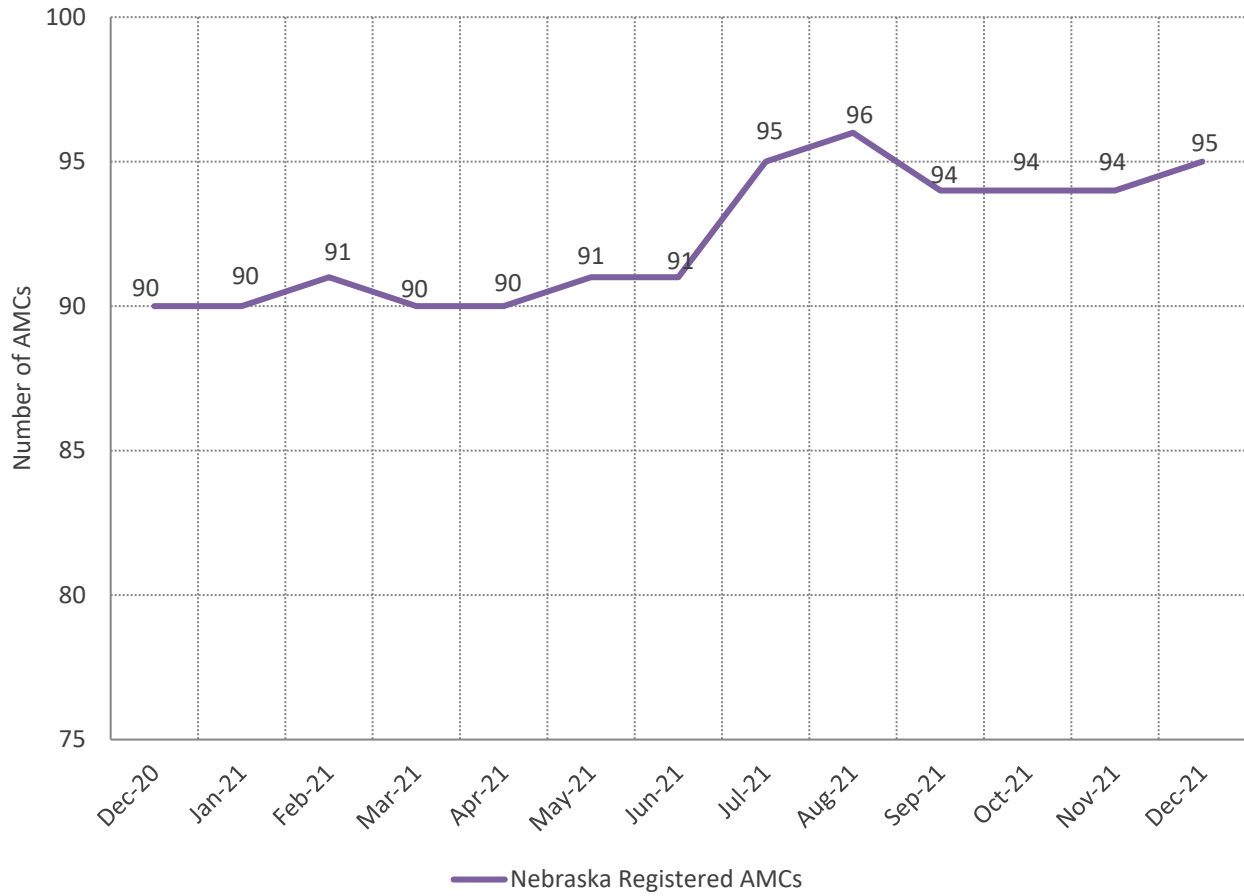


# Supervisory Real Property Appraiser Report

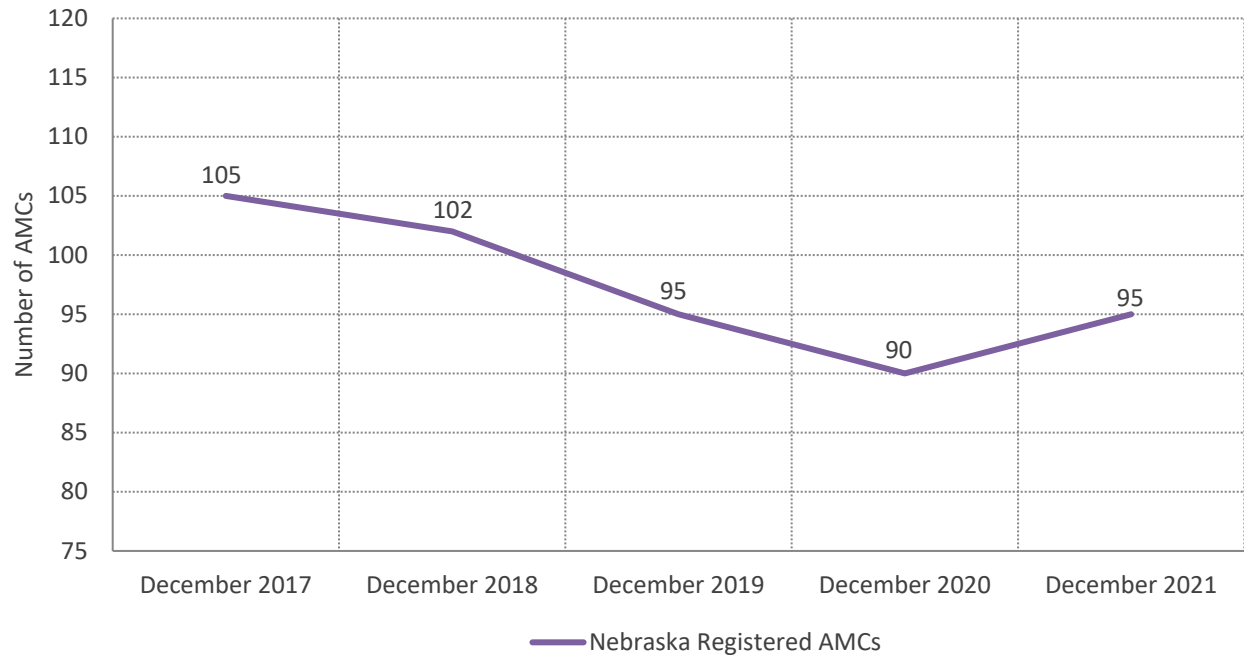


# Appraisal Management Company Report

## Appraisal Management Companies - Thirteen Month Trend



## Appraisal Management Companies - Five Year Trend



# NEBRASKA REAL PROPERTY APPRAISER BOARD

## DIRECTOR APPROVAL OF REAL PROPERTY APPRAISER APPLICANTS

November 9, 2021 – December 6, 2021

<i>New Trainee Real Property Appraisers</i>		
T2021029	Cody Bachtell	Approved November 16, 2021 with advisory, no supervisor
T2021030	Alexander Beck	Approved November 22, 2021 with advisory, no supervisor
<i>New Certified General Real Property Appraisers through Reciprocity</i>		
CG2021023R	Ryan Sikorski	Approved November 9, 2021
CG2021024R	Hiew Kang	Approved November 17, 2021



**NEBRASKA REAL PROPERTY APPRAISER BOARD**  
**DIRECTOR APPROVAL OF EDUCATION ACTIVITY AND INSTRUCTOR(S) APPLICANTS**

November 9, 2021 – December 6, 2021

Provider	Activity Number	Hours	Title	Instructor(s)	Approval Date
<i>New Continuing Education Activities and Instructors</i>					
McKissock, LLC	2212446.03	3	Live Webinar: Appraising Condominium Units	Robert Abelson Dan Bradley Charles Fisher Robert Frazier Charles Huntoon Phylicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	November 16, 2021
	2212447.03	3	Live Webinar: Diversify Your Appraisal Practice with Estate Appraisals	Robert Abelson Dan Bradley Charles Fisher Robert Frazier Charles Huntoon Phylicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	November 16, 2021
	2212448.03	4	Live Webinar: Fundamentals of Expert Witness Testimony	Robert Abelson Dan Bradley Charles Fisher Robert Frazier Charles Huntoon Phylicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	November 16, 2021

	2212449.03	7	Live Webinar: The Appraiser's Guide to HUD Handbook 4000.1	Robert Abelson Dan Bradley Charles Fisher Robert Frazier Charles Huntoon Philicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	November 16, 2021
	2212450.03	3	Live Webinar: Valuation of Residential Solar	Robert Abelson Dan Bradley Charles Fisher Robert Frazier Charles Huntoon Philicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	November 16, 2021
	2223101.03	7	2022-2023 7-hour National USPAP Update Course (Synchronous)	Robert Abelson Dan Bradley Charles Fisher Charles Huntoon Philicia Lloyd Steve Maher Robert McClelland Julie Molendorp Jo Traut Josh Walitt	December 2, 2021
OREP Education Network	2212445.19	4	Determining Market Value and How to Adjust for Concessions	Richard Hagar	November 17, 2021
Appraisal Institute	2221101.02	7	2022-2023 7-hour National USPAP Update Course (Classroom)	Brett Hall	November 17, 2021
<i>New Qualifying Education Activities and Instructors</i>					
Appraisal Institute	1211451.02	35	Advanced Income Capitalization	John Urubek	November 29, 2021

**2021-22 Nebraska Real Property Appraiser Board Goals and Objectives  
June 16, 2021 Strategic Planning Meeting**

	<b>SHORT TERM GOALS / OBJECTIVES</b>	<b>EXPECTED COMPLETION DATE</b>	<b>STATUS/GOAL MET</b>	<b>LONG TERM GOALS / OBJECTIVES</b>	<b>EXPECTED COMPLETION DATE</b>	<b>NOTES</b>
<b>LAWS, RULES, AND GUIDANCE DOCUMENTS</b>	Work with the Banking Commerce and Insurance Legislative Committee's Legal Counsel to draft a bill to be introduced addressing the changes needed in the Real Property Appraiser Act, which includes but is not limited to the incorporation of PAREA as an alternative to real property appraisal practice experience and removing the limitation that a real property appraiser cannot represent him or herself as a property owner for property tax purposes.	12/31/2021	Public review of REQ03236 complete. Prepare for introduction.	Address changes to USPAP, Real Property Appraiser Qualifications Criteria, ASC Policy Statements, AQB CAP Program Guidelines, and Title XI as required.	Ongoing.	
	Remove engagement letter completion date requirement for issuance of a temporary real property appraiser credential from the Real Property Appraiser Act.	12/31/2021	Public review of REQ03236 complete. Prepare for introduction.	Harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act and Appraisal Management Company Registration Act as needed.	Ongoing.	
	Adopt Title 298 changes to reduce unnecessary regulatory burden and remove barriers to entry into the real property appraiser profession, provide for better clarification and administration, and harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act through LB808 in 2020 and LB23 in 2021.	12/31/2021	Adopted draft approved by the Attorney General's Office on September 27, 2021. Sent to the Governor's Policy and Research Office for review on September 29, 2021.	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.		
<b>COMPLIANCE</b>	None			Continue monitoring the effectiveness and efficiency of the Compliance Program.	Ongoing	
<b>CREDENTIALING AND REGISTRATION</b>	Explore development of a supervisory real property appraiser eligibility list derived from a question on the Application for Renewal of Nebraska Real Property Appraiser Credential.	6/30/2022	Estimate received from CIO on June 24, 2021 (20392-Potential Supervisory Real Property Appraiser List Derived from Application for Renewal of Nebraska Real Property Appraiser Credential Question). Board approved project at July 15, 2021 meeting. No progress made by CIO to date.	Explore opportunities to increase the number of Nebraska resident real property appraisers.	Ongoing.	
	Explore change to testing service provider.	12/31/2021	Contacted Pearson Vue and Prometric. After discussion with TAF, it was discovered that Pearson Vue and PSI are the only approved testing service providers for the national appraiser exam administration. Response from Pearson Vue will be presented to the Board for review when received. Second contact attempt made on August 9, 2021.			
	Limit the disciplinary action reporting requirement to a set number of years based on reasonableness on the applications for credentialing.	12/31/2021	Completed July 15, 2021.			
<b>EDUCATION</b>	None.			None.		
<b>PERSONNEL</b>	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.	
				Continue utilization of two interns to assist with processing real property appraiser renewal applications.	Ongoing.	

**2021-22 Nebraska Real Property Appraiser Board Goals and Objectives**  
**June 16, 2021 Strategic Planning Meeting**

<b>PUBLIC INFORMATION</b>	Explore addition of a solid or scrolling message screen at the top of the NRPAB website for use to disseminate relevant timely information, such as notices of meetings.	6/30/2022		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, 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 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 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.				
<b>ADMINISTRATION</b>	Explore the purchase and installation of video equipment and software needed to hold NRPAB meetings by virtual conferencing under the Open Meetings Act.	6/30/2022	Meeting Owl Pro, ceiling mount and required cable installed by Buildings Division.	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 to pursue development of a translator system between the NRPAB Database and the ASC Federal Registry system.	6/30/2022	Additional request for estimate made to CIO on June 23, 2021 (20397 - Develop API Translator between NRPAB Database and the ASC Federal Registries for Real Property Appraisers and AMCs). No estimate provided by CIO to date. Request for update made on November 2, 2021.	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 AMC renewal application and upgrade to the AMC Interface in the NRPAB Database.	6/30/2022	Estimate received from CIO on November 19, 2021 (14261-AMC Renewal Online Application and Interface).
Continue to transfer remaining paper files to electronic file format.	Ongoing.								
<b>FINANCIALS</b>	None.			None.					

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 11/30/21

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

Percent of Time Elapsed = 41.92

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
<b>BUDGETED FUND TYPES - EXPENDITURES</b>						
<b>510000 PERSONAL SERVICES</b>						
511100 PERMANENT SALARIES-WAGES	140,527.00	11,458.79	55,988.60	39.84	430.43	84,107.97
511300 OVERTIME PAYMENTS	1,503.00	553.33	774.87	51.55		728.13
511600 PER DIEM PAYMENTS	9,100.00	500.00	1,900.00	20.88		7,200.00
511700 EMPLOYEE BONUSES	1,000.00					1,000.00
511800 COMP TIME PAYMENT	1,502.00					1,502.00
512100 VACATION LEAVE EXPENSE	11,267.00	461.68	5,053.17	44.85	57.81-	6,271.64
512200 SICK LEAVE EXPENSE	3,136.00	186.50	263.44	8.40		2,872.56
512300 HOLIDAY LEAVE EXPENSE	8,154.00	637.20	1,901.64	23.32		6,252.36
<b>Personal Services Subtotal</b>	<b>176,189.00</b>	<b>13,797.50</b>	<b>65,881.72</b>	<b>37.39</b>	<b>372.62</b>	<b>109,934.66</b>
515100 RETIREMENT PLANS EXPENSE	12,532.00	995.70	4,790.86	38.23	27.89	7,713.25
515200 FICA EXPENSE	13,479.00	966.14	4,593.13	34.08	19.58	8,866.29
515500 HEALTH INSURANCE EXPENSE	32,903.00	2,741.90	13,709.50	41.67		19,193.50
516300 EMPLOYEE ASSISTANCE PRO	37.08		37.08	100.00		
516500 WORKERS COMP PREMIUMS	1,528.00		1,528.00	100.00		
<b>Major Account 510000 Total</b>	<b>236,668.08</b>	<b>18,501.24</b>	<b>90,540.29</b>	<b>38.26</b>	<b>420.09</b>	<b>145,707.70</b>
<b>520000 OPERATING EXPENSES</b>						
521100 POSTAGE EXPENSE	2,500.00	133.35	1,213.83	48.55		1,286.17
521300 FREIGHT	200.00					200.00
521400 DATA PROCESSING EXPENSE	29,890.00	1,910.78	9,712.69	32.49		20,177.31
521500 PUBLICATION & PRINT EXPENSE	3,000.00	637.55	1,146.39	38.21		1,853.61
521900 AWARDS EXPENSE	150.00					150.00
522100 DUES & SUBSCRIPTION EXPENSE	350.00					350.00
522200 CONFERENCE REGISTRATION	1,080.00		515.00	47.69		565.00
524600 RENT EXPENSE-BUILDINGS	11,279.00	978.70	4,924.61	43.66		6,354.39
524900 RENT EXP-DUPR SURCHARGE	3,859.00	321.59	1,607.95	41.67		2,251.05
527100 REP & MAINT-OFFICE EQUIP	500.00					500.00
531100 OFFICE SUPPLIES EXPENSE	3,200.00	1,351.94	2,483.59	77.61		716.41
532100 NON CAPITALIZED EQUIP PU	200.00					200.00
532280 VIDEO EQUIP	300.00	129.30	129.30	43.10		170.70
533100 HOUSEHOLD & INSTIT EXP	235.00					235.00
534900 MISCELLANEOUS SUPPLIES EXPENSE	50.00					50.00

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 11/30/21

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

Percent of Time Elapsed = 41.92

<u>ACCOUNT CODE DESCRIPTION</u>		<u>BUDGETED</u>	<u>CURRENT MONTH</u>	<u>YEAR-TO-DATE</u>	<u>PERCENT OF</u>	<u>ENCUMBERANCES</u>	<u>VARIANCE</u>
		<u>AMOUNT</u>	<u>ACTIVITY</u>	<u>ACTUALS</u>	<u>BUDGET</u>		
541100	ACCTG & AUDITING SERVICES	1,037.00		1,037.00	100.00		
541200	PURCHASING ASSESSMENT	90.00		83.00	92.22		7.00
541500	LEGAL SERVICES EXPENSE	35,000.00		1,600.00	4.57		33,400.00
541700	LEGAL RELATED EXPENSE	7,000.00		13.50	.19		6,986.50
542100	SOS TEMP SERV-PERSONNEL	7,680.00	1,247.40	1,247.40	16.24		6,432.60
547100	EDUCATIONAL SERVICES	1,500.00		38.00	2.53		1,462.00
554900	OTHER CONTRACTUAL SERVICE	40,000.00	3,282.25	11,380.25	28.45		28,619.75
556100	INSURANCE EXPENSE	21.00					21.00
556300	SURETY & NOTARY BONDS	26.00					26.00
559100	OTHER OPERATING EXP	897.92					897.92
<b>Major Account 520000 Total</b>		<b>150,044.92</b>	<b>9,992.86</b>	<b>37,132.51</b>	<b>24.75</b>	<b>0.00</b>	<b>112,912.41</b>
<b>570000 TRAVEL EXPENSES</b>							
571100	BOARD & LODGING	4,650.00	1,161.37	2,041.44	43.90		2,608.56
571600	MEALS-NOT TRAVEL STATUS	100.00					100.00
571800	TAXABLE TRAVEL EXPENSES	1,771.00	256.91	468.69	26.46		1,302.31
572100	COMMERCIAL TRANSPORTATION	1,950.00					1,950.00
573100	STATE-OWNED TRANSPORT	200.00					200.00
574500	PERSONAL VEHICLE MILEAGE	9,136.00	790.16	2,008.72	21.99		7,127.28
575100	MISC TRAVEL EXPENSES	966.00	15.00	90.00	9.32		876.00
<b>Major Account 570000 Total</b>		<b>18,773.00</b>	<b>2,223.44</b>	<b>4,608.85</b>	<b>24.55</b>	<b>0.00</b>	<b>14,164.15</b>
<b>BUDGETED EXPENDITURES TOTAL</b>		<b>405,486.00</b>	<b>30,717.54</b>	<b>132,281.65</b>	<b>32.62</b>	<b>420.09</b>	<b>272,784.26</b>

**SUMMARY BY FUND TYPE - EXPENDITURES**

2	CASH FUNDS	405,486.00	30,717.54	132,281.65	32.62	420.09	272,784.26
<b>BUDGETED EXPENDITURES TOTAL</b>		<b>405,486.00</b>	<b>30,717.54</b>	<b>132,281.65</b>	<b>32.62</b>	<b>420.09</b>	<b>272,784.26</b>

**BUDGETED FUND TYPES - REVENUES**

**470000 REVENUE - SALES AND CHARGES**

471100	SALE OF SERVICES	350.00-		50.00-	14.29		300.00-
471120	QUALIFYING ED COURSE FEES	750.00-	50.00-	400.00-	53.33		350.00-
471121	CONTINUING ED NEW FEES	1,250.00-	150.00-	450.00-	36.00		800.00-
471122	CONTINUING ED RENEWAL FEES	100.00-	30.00-	90.00-	90.00		10.00-

STATE OF NEBRASKA  
Department of Administrative Services  
Accounting Division  
Budget Status Report  
As of 11/30/21

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

Percent of Time Elapsed = 41.92

ACCOUNT CODE DESCRIPTION	BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
475150 CERTIFIED GENERAL NEW FEES	7,500.00-	600.00-	4,205.00-	56.07		3,295.00-
475151 LICENSED NEW FEES	300.00-	300.00-	600.00-	200.00		300.00
475152 FINGERPRINT FEES	2,580.00-	407.25-	1,674.25-	64.89		905.75-
475153 CERTIFIED RESIDENTIAL NEW	2,400.00-		1,200.00-	50.00		1,200.00-
475154 CERTIFIED GENERAL RENEWAL	80,025.00-	30,250.00-	52,250.00-	65.29		27,775.00-
475155 LICENSED RENEWAL	11,000.00-	4,400.00-	5,225.00-	47.50		5,775.00-
475156 FINGERPRINT AUDIT PROGRAM FEES	2,900.00-	1,105.00-	1,850.00-	63.79		1,050.00-
475157 CERTIFIED RESIDENTIAL RENEWAL	50,875.00-	21,175.00-	34,925.00-	68.65		15,950.00-
475161 TEMPORARY CERTIFIED GENERAL	9,000.00-	700.00-	3,750.00-	41.67		5,250.00-
475163 AMC REGISTERED NEW FEES	12,000.00-		8,000.00-	66.67		4,000.00-
475164 AMC APPLICATION FEES	2,100.00-		1,050.00-	50.00		1,050.00-
475165 AMC REGISTERED RENEWAL	126,000.00-	22,500.00-	49,500.00-	39.29		76,500.00-
475167 CERTIFIED RESIDENTIAL INACTIVE	300.00-					300.00-
475168 CERTIFIED GENERAL INACTIVE	300.00-					300.00-
475234 APPLICATION FEES	26,550.00-	3,000.00-	13,400.00-	50.47		13,150.00-
476101 LATE PROCESSING FEES	5,000.00-	300.00-	300.00-	6.00		4,700.00-
<b>Major Account 470000 Total</b>	<b>341,280.00-</b>	<b>84,967.25-</b>	<b>178,919.25-</b>	<b>52.43</b>	<b>0.00</b>	<b>162,360.75-</b>
<b>480000 REVENUE - MISCELLANEOUS</b>						
481100 INVESTMENT INCOME	6,250.00-	754.76-	4,074.92-	65.20		2,175.08-
481101 AMC INVESTMENT INCOME	5,750.00-					5,750.00-
484500 REIMB NON-GOVT SOURCES		15.00-	79.45-			79.45
486500 MISCELLANEOUS ADJUSTMENT		125.00	125.00			125.00-
<b>Major Account 480000 Total</b>	<b>12,000.00-</b>	<b>644.76-</b>	<b>4,029.37-</b>	<b>33.58</b>	<b>0.00</b>	<b>7,970.63-</b>
<b>BUDGETED REVENUE TOTAL</b>	<b>353,280.00-</b>	<b>85,612.01-</b>	<b>182,948.62-</b>	<b>51.79</b>	<b>0.00</b>	<b>170,331.38-</b>
<b>SUMMARY BY FUND TYPE - REVENUE</b>						
2 CASH FUNDS	353,280.00-	85,612.01-	182,948.62-	51.79		170,331.38-
<b>BUDGETED REVENUE TOTAL</b>	<b>353,280.00-</b>	<b>85,612.01-</b>	<b>182,948.62-</b>	<b>51.79</b>	<b>0.00</b>	<b>170,331.38-</b>

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	53105018.471120.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		50.00-
Total for Object			471120	QUALIFYING ED COURSE FEES								50.00-
25310	079	000	53105018.471121.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		125.00-
25310	079	000	53105018.471121.		416577	11/08/21	RC	RB	NRPAB DEPOSIT 211108	6521360		25.00-
Total for Object			471121	CONTINUING ED NEW FEES								150.00-
25310	079	000	53105018.471122.		417326	11/12/21	RC	RB	NRPAB DEPOSIT 211112	6525632		30.00-
Total for Object			471122	CONTINUING ED RENEWAL FEES								30.00-
25310	079	000	53105018.475150.		416577	11/08/21	RC	RB	NRPAB DEPOSIT 211108	6521360		300.00-
25310	079	000	53105018.475150.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		300.00-
Total for Object			475150	CERTIFIED GENERAL NEW FEES								600.00-
25310	079	000	53105018.475151.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		300.00-
Total for Object			475151	LICENSED NEW FEES								300.00-
25310	079	000	53105018.475152.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		90.50-
25310	079	000	53105018.475152.		416432	11/05/21	RC	RB	NRPAB DEPOSIT 211105	6519611		45.25-
25310	079	000	53105018.475152.		416577	11/08/21	RC	RB	NRPAB DEPOSIT 211108	6521360		45.25-
25310	079	000	53105018.475152.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		45.25-
25310	079	000	53105018.475152.		418568	11/19/21	RC	RB	NRPAB DEPOSIT 211119	6532566		45.25-
25310	079	000	53105018.475152.		419227	11/24/21	RC	RB	NRPAB DEPOSIT 211124	6536396		135.75-
Total for Object			475152	FINGERPRINT FEES								407.25-
25310	079	000	53105018.475154.		415853	11/01/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211101	6514620		1,925.00-
25310	079	000	53105018.475154.		415777	11/02/21	RC	RB	NRPAB RENEWALS DEPOSIT 211102	6515357		1,100.00-
25310	079	000	53105018.475154.		416130	11/02/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211102	6515870		1,375.00-
25310	079	000	53105018.475154.		416311	11/03/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211103	6517544		1,925.00-
25310	079	000	53105018.475154.		416432	11/05/21	RC	RB	NRPAB DEPOSIT 211105	6519611		550.00-
25310	079	000	53105018.475154.		416730	11/05/21	RC	RB	NRPAB RENEW EFW DEPOSIT 121105	6520344		550.00-
25310	079	000	53105018.475154.		416578	11/08/21	RC	RB	NRPAB RENEWAL DEPOSIT 211108	6521366		275.00-
25310	079	000	53105018.475154.		416839	11/09/21	RC	RB	NRPAB RENEWALS DEPOSIT 211109	6522708		275.00-
25310	079	000	53105018.475154.		417226	11/09/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211109	6523351		550.00-
25310	079	000	53105018.475154.		417125	11/10/21	RC	RB	NRPAB RENEWAL DEPOSIT 211110	6524073		550.00-
25310	079	000	53105018.475154.		417395	11/10/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211110	6524823		2,750.00-
25310	079	000	53105018.475154.		417325	11/12/21	RC	RB	NRPAB RENEWALS DEPOSIT 211112	6525680		550.00-
25310	079	000	53105018.475154.		417565	11/12/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211112	6526374		550.00-
25310	079	000	53105018.475154.		417734	11/15/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211115	6527650		1,650.00-



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
25310	079	000	53105018.475154.		417705	11/16/21	RC	RB	NRPAB RENEWALS DEPOSIT 211116	6528299		1,650.00-
25310	079	000	53105018.475154.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		550.00-
25310	079	000	53105018.475154.		417985	11/16/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211116	6529069		550.00-
25310	079	000	53105018.475154.		417970	11/17/21	RC	RB	NRPAB RENEWALS DEPOSIT 211117	6529595		1,375.00-
25310	079	000	53105018.475154.		418216	11/17/21	RC	RB	NRPAAB RENEW EFW DEPOSIT 211111	6530358		1,375.00-
25310	079	000	53105018.475154.		418128	11/18/21	RC	RB	NRPAB RENEWALS DEPOSIT 211118	6531215		275.00-
25310	079	000	53105018.475154.		418645	11/18/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211118	6531814		550.00-
25310	079	000	53105018.475154.		418567	11/19/21	RC	RB	NRPAB RENEWALS DEPOSIT 211119	6532575		275.00-
25310	079	000	53105018.475154.		418836	11/19/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211119	6533489		1,375.00-
25310	079	000	53105018.475154.		418988	11/22/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211122	6534820		550.00-
25310	079	000	53105018.475154.		418973	11/23/21	RC	RB	NRPAB RENEWALS DEPOSIT 211123	6534873		550.00-
25310	079	000	53105018.475154.		419245	11/23/21	RC	RB	NRPAB RENEW EFW 211123	6536374		1,650.00-
25310	079	000	53105018.475154.		419228	11/24/21	RC	RB	NRPAB RENEWALS DEPOSIT 211124	6536405		1,100.00-
25310	079	000	53105018.475154.		419546	11/24/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211124	6537693		1,650.00-
25310	079	000	53105018.475154.		419237	11/29/21	RC	RB	NRPAB RENEWALS DEPOSIT 211129	6537790		275.00-
25310	079	000	53105018.475154.		419706	11/29/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211129	6539174		1,925.00-
Total for Object			475154 CERTIFIED GENERAL RENEWAL									30,250.00-
25310	079	000	53105018.475155.		415853	11/01/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211101	6514620		550.00-
25310	079	000	53105018.475155.		415777	11/02/21	RC	RB	NRPAB RENEWALS DEPOSIT 211102	6515357		275.00-
25310	079	000	53105018.475155.		416839	11/09/21	RC	RB	NRPAB RENEWALS DEPOSIT 211109	6522708		275.00-
25310	079	000	53105018.475155.		417325	11/12/21	RC	RB	NRPAB RENEWALS DEPOSIT 211112	6525680		275.00-
25310	079	000	53105018.475155.		417734	11/15/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211115	6527650		550.00-
25310	079	000	53105018.475155.		417705	11/16/21	RC	RB	NRPAB RENEWALS DEPOSIT 211116	6528299		275.00-
25310	079	000	53105018.475155.		417985	11/16/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211116	6529069		275.00-
25310	079	000	53105018.475155.		417970	11/17/21	RC	RB	NRPAB RENEWALS DEPOSIT 211117	6529595		275.00-
25310	079	000	53105018.475155.		418216	11/17/21	RC	RB	NRPAAB RENEW EFW DEPOSIT 211111	6530358		275.00-
25310	079	000	53105018.475155.		418567	11/19/21	RC	RB	NRPAB RENEWALS DEPOSIT 211119	6532575		275.00-
25310	079	000	53105018.475155.		418988	11/22/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211122	6534820		275.00-
25310	079	000	53105018.475155.		418973	11/23/21	RC	RB	NRPAB RENEWALS DEPOSIT 211123	6534873		550.00-
25310	079	000	53105018.475155.		419706	11/29/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211129	6539174		275.00-
Total for Object			475155 LICENSED RENEWAL									4,400.00-
25310	079	000	53105018.475156.		415853	11/01/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211101	6514620		45.00-
25310	079	000	53105018.475156.		415777	11/02/21	RC	RB	NRPAB RENEWALS DEPOSIT 211102	6515357		40.00-
25310	079	000	53105018.475156.		416130	11/02/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211102	6515870		35.00-
25310	079	000	53105018.475156.		416311	11/03/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211103	6517544		45.00-
25310	079	000	53105018.475156.		416431	11/04/21	RC	RB	NRPAB DEPOSIT 211104	6518226		10.00-
25310	079	000	53105018.475156.		416455	11/04/21	RC	RB	NRPAB EFW DEPOSIT 211104	6518903		30.00-

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
25310	079	000	53105018.475156.		416432	11/05/21	RC	RB	NRPAB DEPOSIT 211105	6519611		10.00-
25310	079	000	53105018.475156.		416730	11/05/21	RC	RB	NRPAB RENEW EFW DEPOSIT 121105	6520344		10.00-
25310	079	000	53105018.475156.		416578	11/08/21	RC	RB	NRPAB RENEWAL DEPOSIT 211108	6521366		5.00-
25310	079	000	53105018.475156.		416839	11/09/21	RC	RB	NRPAB RENEWALS DEPOSIT 211109	6522708		15.00-
25310	079	000	53105018.475156.		417226	11/09/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211109	6523351		15.00-
25310	079	000	53105018.475156.		417125	11/10/21	RC	RB	NRPAB RENEWAL DEPOSIT 211110	6524073		20.00-
25310	079	000	53105018.475156.		417395	11/10/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211110	6524823		65.00-
25310	079	000	53105018.475156.		417325	11/12/21	RC	RB	NRPAB RENEWALS DEPOSIT 211112	6525680		15.00-
25310	079	000	53105018.475156.		417565	11/12/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211112	6526374		20.00-
25310	079	000	53105018.475156.		417734	11/15/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211115	6527650		65.00-
25310	079	000	53105018.475156.		417705	11/16/21	RC	RB	NRPAB RENEWALS DEPOSIT 211116	6528299		45.00-
25310	079	000	53105018.475156.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		10.00-
25310	079	000	53105018.475156.		417985	11/16/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211116	6529069		40.00-
25310	079	000	53105018.475156.		417970	11/17/21	RC	RB	NRPAB RENEWALS DEPOSIT 211117	6529595		55.00-
25310	079	000	53105018.475156.		418216	11/17/21	RC	RB	NRPAAB RENEW EFW DEPOSIT 21111	6530358		30.00-
25310	079	000	53105018.475156.		418128	11/18/21	RC	RB	NRPAB RENEWALS DEPOSIT 211118	6531215		15.00-
25310	079	000	53105018.475156.		418645	11/18/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211118	6531814		40.00-
25310	079	000	53105018.475156.		418567	11/19/21	RC	RB	NRPAB RENEWALS DEPOSIT 211119	6532575		35.00-
25310	079	000	53105018.475156.		418836	11/19/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211119	6533489		40.00-
25310	079	000	53105018.475156.		418988	11/22/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211122	6534820		25.00-
25310	079	000	53105018.475156.		418973	11/23/21	RC	RB	NRPAB RENEWALS DEPOSIT 211123	6534873		30.00-
25310	079	000	53105018.475156.		419245	11/23/21	RC	RB	NRPAB RENEW EFW 211123	6536374		60.00-
25310	079	000	53105018.475156.		419228	11/24/21	RC	RB	NRPAB RENEWALS DEPOSIT 211124	6536405		50.00-
25310	079	000	53105018.475156.		419546	11/24/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211124	6537693		70.00-
25310	079	000	53105018.475156.		419237	11/29/21	RC	RB	NRPAB RENEWALS DEPOSIT 211129	6537790		20.00-
25310	079	000	53105018.475156.		419706	11/29/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211129	6539174		95.00-
Total for Object			475156	FINGERPRINT AUDIT PROGRAM FEES								1,105.00-
25310	079	000	53105018.475157.		415777	11/02/21	RC	RB	NRPAB RENEWALS DEPOSIT 211102	6515357		825.00-
25310	079	000	53105018.475157.		416311	11/03/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211103	6517544		550.00-
25310	079	000	53105018.475157.		416431	11/04/21	RC	RB	NRPAB DEPOSIT 211104	6518226		550.00-
25310	079	000	53105018.475157.		416455	11/04/21	RC	RB	NRPAB EFW DEPOSIT 211104	6518903		1,100.00-
25310	079	000	53105018.475157.		416839	11/09/21	RC	RB	NRPAB RENEWALS DEPOSIT 211109	6522708		275.00-
25310	079	000	53105018.475157.		417226	11/09/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211109	6523351		275.00-
25310	079	000	53105018.475157.		417125	11/10/21	RC	RB	NRPAB RENEWAL DEPOSIT 211110	6524073		550.00-
25310	079	000	53105018.475157.		417395	11/10/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211110	6524823		825.00-
25310	079	000	53105018.475157.		417565	11/12/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211112	6526374		550.00-
25310	079	000	53105018.475157.		417734	11/15/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211115	6527650		825.00-
25310	079	000	53105018.475157.		417705	11/16/21	RC	RB	NRPAB RENEWALS DEPOSIT 211116	6528299		50.00-

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
25310	079	000	53105018.475157.		417985	11/16/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211116	6529069		825.00-
25310	079	000	53105018.475157.		417970	11/17/21	RC	RB	NRPAB RENEWALS DEPOSIT 211117	6529595		825.00-
25310	079	000	53105018.475157.		418645	11/18/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211118	6531814		1,100.00-
25310	079	000	53105018.475157.		418567	11/19/21	RC	RB	NRPAB RENEWALS DEPOSIT 211119	6532575		1,375.00-
25310	079	000	53105018.475157.		418836	11/19/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211119	6533489		825.00-
25310	079	000	53105018.475157.		418973	11/23/21	RC	RB	NRPAB RENEWALS DEPOSIT 211123	6534873		550.00-
25310	079	000	53105018.475157.		419245	11/23/21	RC	RB	NRPAB RENEW EFW 211123	6536374		1,100.00-
25310	079	000	53105018.475157.		419228	11/24/21	RC	RB	NRPAB RENEWALS DEPOSIT 211124	6536405		1,650.00-
25310	079	000	53105018.475157.		419546	11/24/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211124	6537693		2,200.00-
25310	079	000	53105018.475157.		419237	11/29/21	RC	RB	NRPAB RENEWALS DEPOSIT 211129	6537790		825.00-
25310	079	000	53105018.475157.		419706	11/29/21	RC	RB	NRPAB RENEW EFW DEPOSIT 211129	6539174		3,025.00-
Total for Object			475157	CERTIFIED RESIDENTIAL RENEWAL								21,175.00-
25310	079	000	53105018.475161.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		150.00-
25310	079	000	53105018.475161.		416431	11/04/21	RC	RB	NRPAB DEPOSIT 211104	6518226		50.00-
25310	079	000	53105018.475161.		416577	11/08/21	RC	RB	NRPAB DEPOSIT 211108	6521360		50.00-
25310	079	000	53105018.475161.		417146	11/10/21	RC	RB	NRPAB DEPOSIT 211110	6524065		50.00-
25310	079	000	53105018.475161.		417326	11/12/21	RC	RB	NRPAB DEPOSIT 211112	6525632		50.00-
25310	079	000	53105018.475161.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		50.00-
25310	079	000	53105018.475161.		417971	11/17/21	RC	RB	NRPAB DEPOSIT 211117	6529618		150.00-
25310	079	000	53105018.475161.		418127	11/18/21	RC	RB	NRPAB DEPOSIT 211118	6531207		50.00-
25310	079	000	53105018.475161.		419227	11/24/21	RC	RB	NRPAB DEPOSIT 211124	6536396		50.00-
25310	079	000	53105018.475161.		419238	11/29/21	RC	RB	NRPAB DEPOSIT 211129	6537772		50.00-
Total for Object			475161	TEMPORARY CERTIFIED GENERAL								700.00-
25310	079	000	53105018.475234.		415787	11/02/21	RC	RB	NRPAB DEPOSIT 211102	6515370		600.00-
25310	079	000	53105018.475234.		416431	11/04/21	RC	RB	NRPAB DEPOSIT 211104	6518226		100.00-
25310	079	000	53105018.475234.		416432	11/05/21	RC	RB	NRPAB DEPOSIT 211105	6519611		150.00-
25310	079	000	53105018.475234.		416577	11/08/21	RC	RB	NRPAB DEPOSIT 211108	6521360		250.00-
25310	079	000	53105018.475234.		417146	11/10/21	RC	RB	NRPAB DEPOSIT 211110	6524065		100.00-
25310	079	000	53105018.475234.		417326	11/12/21	RC	RB	NRPAB DEPOSIT 211112	6525632		100.00-
25310	079	000	53105018.475234.		417706	11/16/21	RC	RB	NRPAB DEPOSIT 211116	6528320		250.00-
25310	079	000	53105018.475234.		417971	11/17/21	RC	RB	NRPAB DEPOSIT 211117	6529618		450.00-
25310	079	000	53105018.475234.		418127	11/18/21	RC	RB	NRPAB DEPOSIT 211118	6531207		200.00-
25310	079	000	53105018.475234.		418568	11/19/21	RC	RB	NRPAB DEPOSIT 211119	6532566		150.00-
25310	079	000	53105018.475234.		419227	11/24/21	RC	RB	NRPAB DEPOSIT 211124	6536396		550.00-
25310	079	000	53105018.475234.		419238	11/29/21	RC	RB	NRPAB DEPOSIT 211129	6537772		100.00-
Total for Object			475234	APPLICATION FEES								3,000.00-

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
25310	079	000	53105018.481100.		16990983	11/23/21	JE	G	OIP October 2021 1.29896%	6536676		407.12-
Total for Object			481100 INVESTMENT INCOME									407.12-
25310	079	000	53105018.484500.		16885603	11/01/21	JE	G	NRPAB PURCHASING CARD REBATE	6514536		5.55
25310	079	000	53105018.484500.		16923842	11/09/21	JE	G	NRPAB UNCL PROP TO MISC ADJ	6524194		100.00-
25310	079	000	53105018.484500.		417705	11/16/21	RC	RB	NRPAB RENEWALS DEPOSIT 211116	6528299		20.00-
25310	079	000	53105018.484500.		419228	11/24/21	RC	RB	NRPAB RENEWALS DEPOSIT 211124	6536405		20.00-
Total for Object			484500 REIMB NON-GOVT SOURCES									134.45-
25310	079	000	53105018.486500.		16923842	11/09/21	JE	G	NRPAB UNCL PROP TO MISC ADJ	6524194		100.00
Total for Object			486500 MISCELLANEOUS ADJUSTMENT									100.00
25310	079	000	53105018.511100.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		3,362.32
25310	079	000	53105018.511100.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		4,085.89
Total for Object			511100 PERMANENT SALARIES-WAGES									7,448.21
25310	079	000	53105018.511300.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		359.60
Total for Object			511300 OVERTIME PAYMENTS									359.60
25310	079	000	53105018.511600.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		325.00
Total for Object			511600 PER DIEM PAYMENTS									325.00
25310	079	000	53105018.512100.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		299.87
Total for Object			512100 VACATION LEAVE EXPENSE									299.87
25310	079	000	53105018.512200.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		65.04
25310	079	000	53105018.512200.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		55.97
Total for Object			512200 SICK LEAVE EXPENSE									121.01
25310	079	000	53105018.512300.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		414.18
Total for Object			512300 HOLIDAY LEAVE EXPENSE									414.18
25310	079	000	53105018.515100.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		310.10
25310	079	000	53105018.515100.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		337.08
Total for Object			515100 RETIREMENT PLANS EXPENSE									647.18
25310	079	000	53105018.515200.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		312.66
25310	079	000	53105018.515200.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		315.31
Total for Object			515200 FICA EXPENSE									627.97

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	53105018.515500.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		891.01
25310	079	000	53105018.515500.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		891.11
Total for Object			515500 HEALTH INSURANCE EXPENSE									1,782.12
25310	079	000	53105018.521100.		16959651	11/16/21	JE	G	POSTAGE DUE OCT 2021	6529916		133.35
25310	079	000	53105018.521100.		16976299	11/18/21	JE	G	NRPAB POSTAGE OCT 2021	6532607		46.67-
Total for Object			521100 POSTAGE EXPENSE									86.68
25310	079	000	53105018.521400.		48051231	11/01/21	PV	V	AS - OCIO - IMSERVICES	6508865		1,335.64
25310	079	000	53105018.521400.		48051259	11/01/21	PV	V	AS - OCIO - COMMUNICATIONS	6508904		110.51
Total for Object			521400 CIO CHARGES									1,446.15
25310	079	000	53105018.521500.		16802414	11/17/21	JE	G	COPY SERVICES JUL-SEP 2021	6499136		637.55
25310	079	000	53105018.521500.		16968974	11/17/21	JE	G	NRPAB COPY SERV JUL-SEP 2021	6531488		223.14-
Total for Object			521500 PUBLICATION & PRINT EXP									414.41
25310	079	000	53105018.524600.		16885604	11/05/21	JE	G	RENT & LB530 NOV 2021 - OTHER	6514537		939.94
25310	079	000	53105018.524600.		16923839	11/09/21	JE	G	NRPAB RENT NOV 2021	6524164		328.98-
25310	079	000	53105018.524600.		48175842	11/16/21	PV	V	SECRETARY OF STATE	6530157		25.19
Total for Object			524600 RENT EXPENSE-BUILDINGS									636.15
25310	079	000	53105018.524900.		16885604	11/05/21	JE	G	RENT & LB530 NOV 2021 - OTHER	6514537		321.59
25310	079	000	53105018.524900.		16923839	11/09/21	JE	G	NRPAB RENT NOV 2021	6524164		112.56-
Total for Object			524900 RENT EXP-DEPR SURCHARGE									209.03
25310	079	000	53105018.531100.		16746865	11/03/21	JE	G	OFFICE DEPOT SEP 2021	6487217		1,351.94
25310	079	000	53105018.531100.		16923835	11/09/21	JE	G	NRPAB OFFICE DEPOT SEP 2021	6524150		473.18-
Total for Object			531100 OFFICE SUPPLIES EXPENSE									878.76
25310	079	000	53105018.532280.		1775706	11/09/21	OV	O	B & H PHOTO & VIDEO	6523961		76.80
25310	079	000	53105018.532280.		16923840	11/09/21	JE	G	NRPAB B&H CABLE KRCPAUMUF50	6524184		26.88-
25310	079	000	53105018.532280.		1777139	11/15/21	OV	O	B & H PHOTO & VIDEO	6528257		52.50
Total for Object			532280 VIDEO EQUIP									102.42
25310	079	000	53105018.539500.		48125177	11/02/21	PC	V	Purchase Card Offset	6515995		79.93
25310	079	000	53105018.539500.		16891313	11/02/21	J1	G	PURCHASE CARD TRANSACTION	6516066		79.93-
Total for Object			539500 PURCHASING CARD SUSPENSE									

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	53105018.542100.		48051288	11/01/21	PV	V	AS - PERSONNEL DIVISION	6508930		386.10
25310	079	000	53105018.542100.		48126248	11/02/21	PV	V	AS - PERSONNEL DIVISION	6517175		424.71
Total for Object			542100	SOS TEMP SERV - PERSONNEL								810.81
25310	079	000	53105018.554900.		48108948	11/01/21	PV	V	PATROL, NEBRASKA STATE	6512844		271.50
25310	079	000	53105018.554900.		48130002	11/03/21	PV	V	AGRIPLEX REAL ESTATE & APPRAIS	6517661		875.00
25310	079	000	53105018.554900.		48135478	11/04/21	PV	V	MASSANET APPRAISALS	6519507		1,000.00
25310	079	000	53105018.554900.		48179825	11/17/21	PV	V	BAUERMEISTER APPRAISAL SERVICE	6530801		500.00
25310	079	000	53105018.554900.		48179852	11/17/21	PV	V	BAUERMEISTER APPRAISAL SERVICE	6530826		250.00
25310	079	000	53105018.554900.		48179889	11/17/21	PV	V	BAUERMEISTER APPRAISAL SERVICE	6530841		250.00
Total for Object			554900	OTHER CONTRACTUAL SERVICES								3,146.50
25310	079	000	53105018.571100.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		702.94
25310	079	000	53105018.571100.		16891313	11/02/21	J1	G	PURCHASE CARD TRANSACTION	6516066		72.85-
25310	079	000	53105018.571100.		16891313	11/02/21	J1	G	PURCHASE CARD TRANSACTION	6516066		124.80
Total for Object			571100	LODGING								754.89
25310	079	000	53105018.571800.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		126.72
25310	079	000	53105018.571800.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		40.27
Total for Object			571800	MEALS - TRAVEL STATUS								166.99
25310	079	000	53105018.574500.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		338.16
25310	079	000	53105018.574500.		48108929	11/01/21	PV	V	WALKENHORST, WADE	6512837		4.37
25310	079	000	53105018.574500.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		171.08
Total for Object			574500	PERSONAL VEHICLE MILEAGE								513.61
25310	079	000	53105018.575100.		48108929	11/01/21	PV	V	WALKENHORST, WADE	6512837		2.44
25310	079	000	53105018.575100.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		7.31
Total for Object			575100	MISC TRAVEL EXPENSE								9.75
Total for Business Unit		53105018	NE REAL PROPERTY APPRAISER									41,407.53-
25320	079	000	53105200.475165.		415779	11/02/21	RC	RB	NRPAB AMC DEPOSIT 211102	6515380		3,000.00-
25320	079	000	53105200.475165.		415981	11/03/21	RC	RB	NRPAB AMC DEPOSIT 211103	6516886		1,500.00-
25320	079	000	53105200.475165.		416433	11/04/21	RC	RB	NRPAB AMC DEPOSIT 211104	6518309		1,500.00-
25320	079	000	53105200.475165.		416579	11/08/21	RC	RB	NRPAB AMC DEPOSIT 211108	6521377		1,500.00-
25320	079	000	53105200.475165.		416837	11/09/21	RC	RB	NRPAB AMC DEPOSIT 211109	6522698		1,500.00-
25320	079	000	53105200.475165.		417149	11/10/21	RC	RB	NRPAB AMC DEPOSIT 211110	6524098		3,000.00-
25320	079	000	53105200.475165.		417327	11/12/21	RC	RB	NRPAB AMC DEPOSIT 211112	6525709		1,500.00-

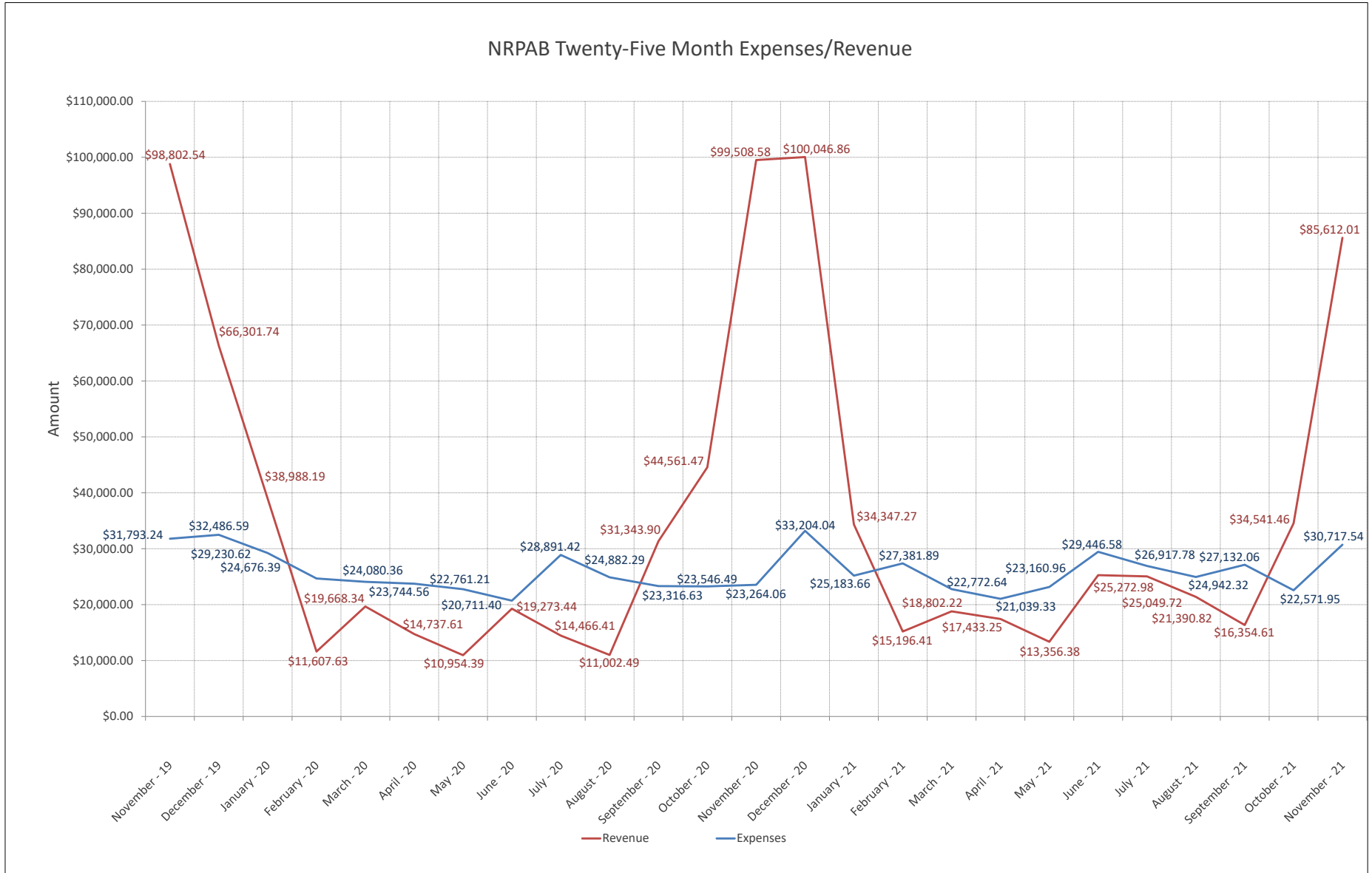
Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25320	079	000	53105200.475165.		417728	11/16/21	RC	RB	NRPAB AMC DEPOSIT 211116	6528337		3,000.00-
25320	079	000	53105200.475165.		418129	11/18/21	RC	RB	NRPAB AMC DEPOSIT 211118	6531198		1,500.00-
25320	079	000	53105200.475165.		418972	11/23/21	RC	RB	NRPAB AMC DEPOSIT 211123	6534865		1,500.00-
25320	079	000	53105200.475165.		419218	11/24/21	RC	RB	NRPAB AMC DEPOSIT 211124	6536390		1,500.00-
25320	079	000	53105200.475165.		419236	11/29/21	RC	RB	NRPAB AMC DEPOSIT 211129	6537752		1,500.00-
Total for Object			475165 AMC REGISTERED RENEWAL									22,500.00-
25320	079	000	53105200.476101.		417149	11/10/21	RC	RB	NRPAB AMC DEPOSIT 211110	6524098		25.00-
25320	079	000	53105200.476101.		16964360	11/17/21	JE	G	NRPAB LATE PROCESS TO NEW OBJ	6531250		275.00-
Total for Object			476101 LATE PROCESSING FEES									300.00-
25320	079	000	53105200.481100.		16990983	11/23/21	JE	G	OIP October 2021 1.29896%	6536676		347.64-
Total for Object			481100 INVESTMENT INCOME									347.64-
25320	079	000	53105200.484500.		16885603	11/01/21	JE	G	NRPAB PURCHASING CARD REBATE	6514536		5.55-
25320	079	000	53105200.484500.		415779	11/02/21	RC	RB	NRPAB AMC DEPOSIT 211102	6515380		125.00-
25320	079	000	53105200.484500.		16923842	11/09/21	JE	G	NRPAB UNCL PROP TO MISC ADJ	6524194		25.00-
25320	079	000	53105200.484500.		16964360	11/17/21	JE	G	NRPAB LATE PROCESS TO NEW OBJ	6531250		275.00-
Total for Object			484500 REIMB NON-GOVT SOURCES									119.45
25320	079	000	53105200.486500.		16923842	11/09/21	JE	G	NRPAB UNCL PROP TO MISC ADJ	6524194		25.00
Total for Object			486500 MISCELLANEOUS ADJUSTMENT									25.00
25320	079	000	53105200.511100.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		1,810.48
25320	079	000	53105200.511100.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		2,200.10
Total for Object			511100 PERMANENT SALARIES-WAGES									4,010.58
25320	079	000	53105200.511300.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		193.73
Total for Object			511300 OVERTIME PAYMENTS									193.73
25320	079	000	53105200.511600.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		175.00
Total for Object			511600 PER DIEM PAYMENTS									175.00
25320	079	000	53105200.512100.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		161.81
Total for Object			512100 VACATION LEAVE EXPENSE									161.81
25320	079	000	53105200.512200.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		35.35
25320	079	000	53105200.512200.		3160931	11/17/21	T2	7	PAYROLL LABOR DISTRIBUTION	6523847		30.14
Total for Object			512200 SICK LEAVE EXPENSE									65.49

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	53105200.512300.		3160580	11/03/21	T2	7	PAYROLL LABOR DISTRIBUTION	6510565		223.02
Total for Object			512300 HOLIDAY LEAVE EXPENSE									223.02
25320	079	000	53105200.515100.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		167.03
25320	079	000	53105200.515100.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		181.49
Total for Object			515100 RETIREMENT PLANS EXPENSE									348.52
25320	079	000	53105200.515200.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		168.38
25320	079	000	53105200.515200.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		169.79
Total for Object			515200 FICA EXPENSE									338.17
25320	079	000	53105200.515500.		3160581	11/03/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6510565		479.94
25320	079	000	53105200.515500.		3160932	11/17/21	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	6523847		479.84
Total for Object			515500 HEALTH INSURANCE EXPENSE									959.78
25320	079	000	53105200.521100.		16976299	11/18/21	JE	G	NRPAB POSTAGE OCT 2021	6532607		46.67
Total for Object			521100 POSTAGE EXPENSE									46.67
25320	079	000	53105200.521400.		48051231	11/01/21	PV	V	AS - OCIO - IMSERVICES	6508865		405.13
25320	079	000	53105200.521400.		48051259	11/01/21	PV	V	AS - OCIO - COMMUNICATIONS	6508904		59.50
Total for Object			521400 CIO CHARGES									464.63
25320	079	000	53105200.521500.		16968974	11/17/21	JE	G	NRPAB COPY SERV JUL-SEP 2021	6531488		223.14
Total for Object			521500 PUBLICATION & PRINT EXP									223.14
25320	079	000	53105200.524600.		16923839	11/09/21	JE	G	NRPAB RENT NOV 2021	6524164		328.98
25320	079	000	53105200.524600.		48175842	11/16/21	PV	V	SECRETARY OF STATE	6530157		13.57
Total for Object			524600 RENT EXPENSE-BUILDINGS									342.55
25320	079	000	53105200.524900.		16923839	11/09/21	JE	G	NRPAB RENT NOV 2021	6524164		112.56
Total for Object			524900 RENT EXP-DEPR SURCHARGE									112.56
25320	079	000	53105200.531100.		16923835	11/09/21	JE	G	NRPAB OFFICE DEPOT SEP 2021	6524150		473.18
Total for Object			531100 OFFICE SUPPLIES EXPENSE									473.18
25320	079	000	53105200.532280.		16923840	11/09/21	JE	G	NRPAB B&H CABLE KRCPAUMUF50	6524184		26.88
Total for Object			532280 VIDEO EQUIP									26.88

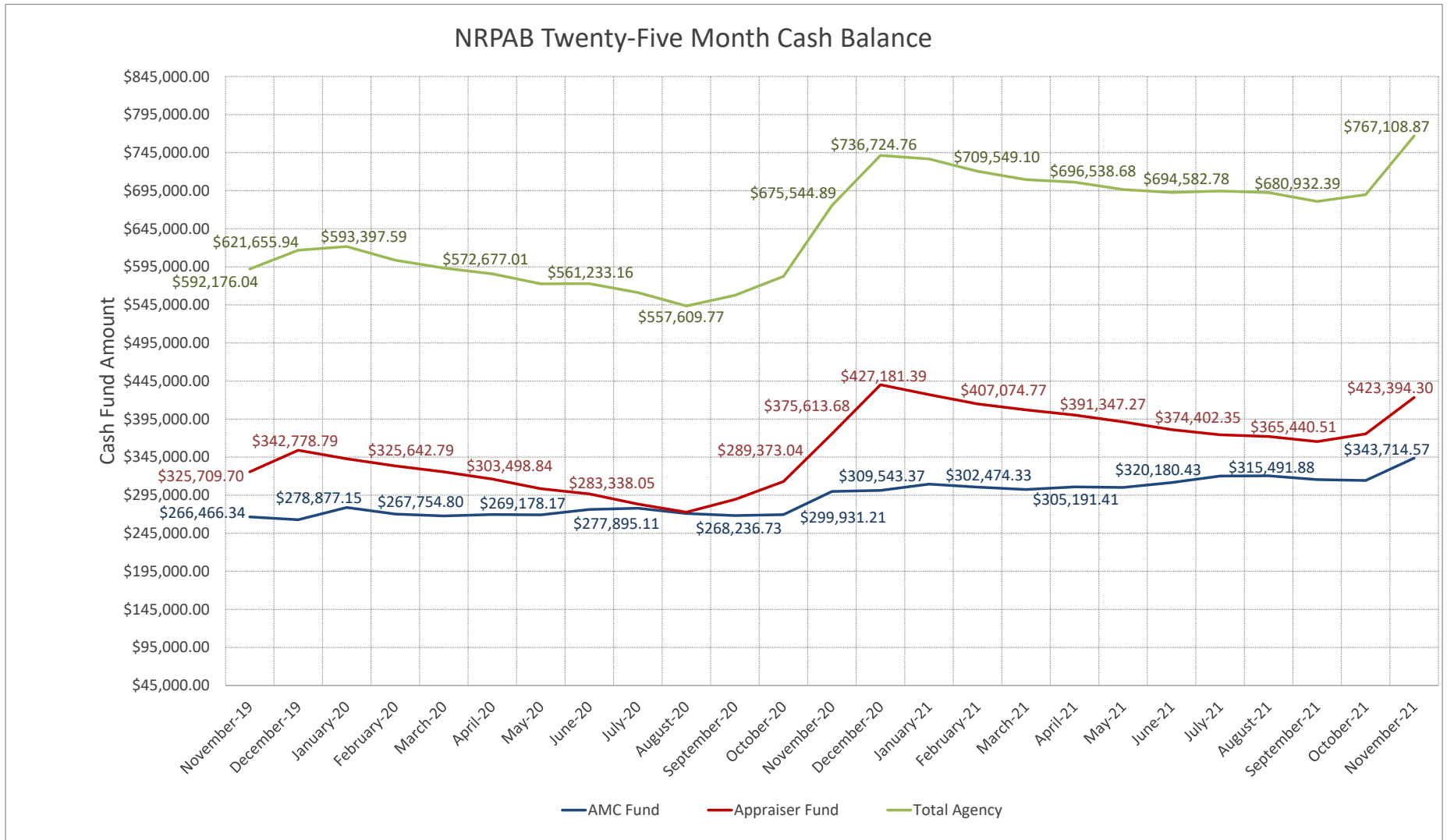


Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date	
25320	079	000	53105200.542100.		48051288	11/01/21	PV	V	AS - PERSONNEL DIVISION	6508930		207.90	
25320	079	000	53105200.542100.		48126248	11/02/21	PV	V	AS - PERSONNEL DIVISION	6517175		228.69	
Total for Object			542100	SOS TEMP SERV - PERSONNEL									436.59
25320	079	000	53105200.554900.		48108948	11/01/21	PV	V	PATROL, NEBRASKA STATE	6512844		135.75	
Total for Object			554900	OTHER CONTRACTUAL SERVICES									135.75
25320	079	000	53105200.571100.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		378.50	
25320	079	000	53105200.571100.		16891313	11/02/21	J1	G	PURCHASE CARD TRANSACTION	6516066		67.20	
25320	079	000	53105200.571100.		16891313	11/02/21	J1	G	PURCHASE CARD TRANSACTION	6516066		39.22-	
Total for Object			571100	LODGING									406.48
25320	079	000	53105200.571800.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		68.23	
25320	079	000	53105200.571800.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		21.69	
Total for Object			571800	MEALS - TRAVEL STATUS									89.92
25320	079	000	53105200.574500.		48083812	11/01/21	PV	V	KOHTZ, TYLER N	6510518		182.08	
25320	079	000	53105200.574500.		48108929	11/01/21	PV	V	WALKENHORST, WADE	6512837		2.35	
25320	079	000	53105200.574500.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		92.12	
Total for Object			574500	PERSONAL VEHICLE MILEAGE									276.55
25320	079	000	53105200.575100.		48108929	11/01/21	PV	V	WALKENHORST, WADE	6512837		1.31	
25320	079	000	53105200.575100.		48126241	11/02/21	PV	V	DOWNING, BONNIE M	6517157		3.94	
Total for Object			575100	MISC TRAVEL EXPENSE									5.25
Total for Business Unit		53105200	AMC LICENSING										13,486.94-
Total for Division		000											54,894.47-
Total for Agency		053	REAL PROPERTY APPRAISER BD										54,894.47-

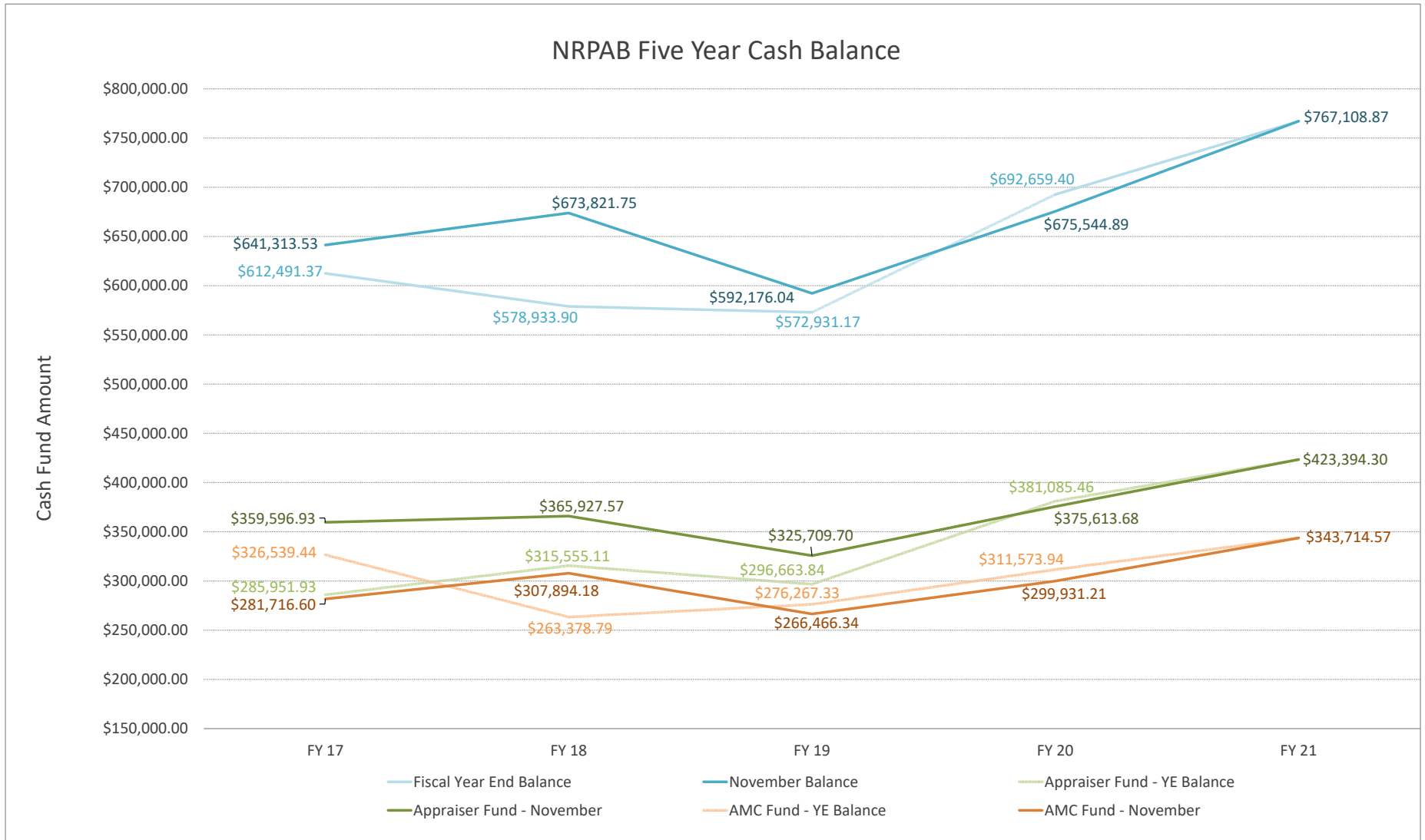
# Financial Report and Considerations - Financial Charts



# Financial Report and Considerations - Financial Charts



# Financial Report and Considerations - Financial Charts



## User Story 14261 - AMC Renewal Online Application and Interface

**State:** Closed

**Created Date:** 06/03/2020 4:12 PM

**Description:**

Please provide an estimate to develop an AMC online renewal application similar to the appraiser online application. Also, please include needed changes to the AMC Renewal Interface to accommodate the online renewal application and also incorporate the needed changes for 2340 as well.

2340 - Changes to AMC database to comply with new statute NRAB-144

**History**

**01/06/2021 12:23 PM Tyler Kohtz:**

@Laxmi Yanamadala @Allison Nespor Thank you Laxmi!

**06/23/2021 9:51 AM Tyler Kohtz:**

@Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Please provide an estimate to develop an AMC online renewal application similar to the appraiser online application. Also, please include needed changes to the AMC Renewal Interface to accommodate the online renewal application and also incorporate the needed changes for 2340 as well.

**11/02/2021 2:31 PM Tyler Kohtz:**

@Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Juli, can I get an update on this request?

**11/05/2021 11:01 AM Tammy Loga:**

@Tyler Kohtz @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Our plan is to work on the estimate next week.

**11/09/2021 4:30 PM Tyler Kohtz:**

@Tammy Loga @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Thank you Tammy.

**11/18/2021 12:50 PM Tammy Loga:**

@Tyler Kohtz @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor This is in progress. We had some other priority items that came up.

**11/18/2021 12:53 PM Tyler Kohtz:**

@Tammy Loga @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Thank you.

**11/18/2021 1:16 PM Tammy Loga:**

@Tyler Kohtz @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor

Tyler-do you have any requirements documentation for the AMC Renewal Interface (or any functionality that may be needed that differs from Appraiser Online Renewal)?

**11/18/2021 1:18 PM Tyler Kohtz:**

@Tammy Loga @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor No, we would like for it to function just like the Appraiser Online Renewal.

**11/19/2021 9:25 AM Tammy Loga:**

@Tyler Kohtz @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor

Please see estimate below:

AMC Renewal Online Application and Interface and Changes to AMC database to comply with new statute NRAB-144		
	Hours	Dollars
Database changes	60	\$6,300.00
Appraiser Login Renewal App for AMC	130	\$13,650.00
#2340 (new statute NRAB-144)	182	\$19,110.00
Updates to Admin AMC Renewal App	140	\$14,700.00
Deploying to CAT and Production	16	\$1,680.00
Project Management (7%)	37	\$3,885.00
<b>Total</b>	<b>565</b>	<b>\$59,325.00</b>
(Average Rate \$105.00/Hr)		

**11/19/2021 9:48 AM Tyler Kohtz:**

@Tammy Loga @Jurgens, Juli @Laxmi Yanamadala @Scott Gates @Allison Nespor Thank you very much Tammy. This estimate is very reasonable. I will take to the the Board for consideration at its December meeting.

### User Story 2340 - Changes to AMC database to comply with new statute NRAB-144

State: New


Created Date: 01/16/2019 11:12 AM

Description: Juli, Please provide an estimate for the following changes to the AMC database. We will implement the new statute starting 1/1/2019. Applications with the changes will be entered starting 11/30/2018. Attached PDF illustrates some of the changes described below for clarity.

- 1. AMC > Appraisal Management Company
  - a. Add field named Employer Identification Number (EIN). Locate below Registration Number field. Will either be 9 digits with 1 dash (xx-xxxxxx [an EIN]) or 9 digits with 2 dashes (xxx-xx-xxxx [an SSN]), so a text field accommodating at least 12 characters would work.
  - b. Add field named Operation Type. Locate next to or below Employer Identification Number field. Dropdown menu of 2 items: (1) Single State (panel of more than 15 appraisers), (2) Multi-State (panel of 25 or more appraisers in two or more states).
  - c. Add field named Federally Regulated. Locate next to or below Operation Type field. Dropdown menu of 3 items: (1) no, (2) yes, also registered in Nebraska (3) yes, NOT also registered in Nebraska. If yes, not also registered in Nebraska is selected, then
    - i. Gray out Surety Bond tab.
    - ii. On AMC tab gray out Designated Officer for Service of Process section
    - iii. On Initial Application gray out
      - 1. Board Review Date
      - 2. Board Approval Date
      - 3. Designated Officer Identified
      - 4. Surety Bond Submitted
      - 5. Criminal History Record Check Necessary
      - 6. Criminal History Record Check Completed
      - 7. Recommendation
      - 8. Board Action
      - 9. Director Approval
      - 10. Director Approval Date
    - iv. On Renewal Application gray out
      - 1. Designated Officer Identified
      - 2. Proof of Surety Bond Submitted
      - 3. Late Processing Fee Submitted
      - 4. Criminal History Record Check Necessary
      - 5. Criminal History Record Check Completed
      - 6. Recommendation
      - 7. Board Action
- 2. AMC > Trade Businesses
  - a. Trade Businesses ? fix Delete Business button. It isn't working properly ? Accurate Group LLC has a blank inactive Trade Business. Clicked Delete Business > clicked OK. Nothing happened. Clicked Edit Business > clicked Delete Business > clicked OK. Nothing happened. Filled in nonsense information > clicked Update Trade Business > clicked Delete Business > clicked OK. Nothing happened. Clicked Click to Activate > clicked Delete Business > clicked OK. Nothing happened. Clicked Click to Deactivate, etc. Nothing happened.
- 3. AMC > Controlling Person
  - a. Change Controlling Person to Contact Person throughout AMC database (change in dropdown section name, Update Controlling Person button, Initial Application, Renewal Application)
- 4. Surety Bond ? Now that we have the communication and documentation log to upload a pdf of the surety bond, some of the database fields can be eliminated.
  - a. Eliminate Principal section.
  - b. Eliminate Surety section.
  - c. Eliminate Sign & Title Person section.
  - d. Eliminate Attorney-In-Fact Person section.
- 5. Applications > Initial Application
  - a. Add Expiration Date field below Active Status Date. Expiration Date = last day of year beginning with Active Status Date (Examples: if Active Status Date = 02/14/2019, then Expiration Date = 02/13/2020; Active Status Date = 01/01/2018, Expiration Date = 12/31/2018; Active Status Date = 3/1/2018, Expiration Date = 2/28/2019; Active Status Date = 3/1/2019, Expiration Date = 2/29/2020.)
  - b. Renewal Due Date = Expiration Date minus 60 days
  - c. Add Date Entered on National Registry field below Approval Date field.
  - d. Add text Annual Registry Fee Based On with two new date fields for Beginning Date and Ending Date below Board Approval Date.
  - e. Add field Number of Appraisers Performing Appraisal in Nebraska in Connection with a Covered Transaction with space for 4 digits below Annual Registry Fee Based On date fields.
  - f. Add text Owners Names Checked on ASC National Appraiser Registry with radio buttons for Yes, No, and N/A below Ownership Identified.
  - g. Move Recommendation and its dropdown list down ? place just above Board Action and its dropdown list.
- 6. Applications > Renewal Application
  - a. Add Renewal Effective Date field below Approval Date.
  - b. Add Renewal Expiration Date field below Renewal Effective Date. Renewal Expiration Date = last day of year beginning with Renewal Effective Date (Examples: if Renewal Effective Date = 02/14/2019, then Renewal Expiration Date = 02/13/2020; Renewal Effective Date = 01/01/2018, Renewal Expiration Date = 12/31/2018; Renewal Effective Date = 3/1/2018, Renewal Expiration Date = 2/28/2019; Renewal Effective Date = 3/1/2019, Renewal Expiration Date = 2/29/2020.)
  - c. Next Renewal Due Date = Renewal Expiration Date minus 60 days
  - d. Add text Annual Registry Fee Based On with two new date fields for Beginning Date and Ending Date below Initial Active Date.
  - e. Add field Number of Appraisers Performing Appraisal in Nebraska in Connection with a Covered Transaction with space for 4 digits below Annual Registry Fee Based On date fields.
  - f. Add text Owners Names Checked on ASC National Appraiser Registry with radio buttons for Yes, No, and N/A below Ownership Identified.
  - g. Move Recommendation and its dropdown list down ? place just above Board Action and its dropdown list.
- 7. Change 90 Day Expiring Appraisal Mgmt emails to 120 day expiring emails.
  - a. Schedule email for 120 days before Expiration Date (Initial Application) or Renewal Expiration Date (Renewal Application).
  - b. Change 90 to 120 in header of email.
  - c. Change 90 to 120 in body of email.
  - d. Change 90 to 120 in ?No Appraisal Management Companies are expiring in 90 days.? text.

#### History

01/29/2019 11:38 AM Jurgens, Juli:

Jurgens  [AMC database changes.pdf](#) 2018-08-06 10:47:24

Also include in estimate

Allison	8. AMC > Payments > Fee Type	2018-08-29
Nespor	a. Add list item FRAMC Ann Rpt Processing Fee	11:14:27
	b. Add list item FRAMC ASC Nat Registry Fee	
	c. Add list item AMC ASC Nat Registry Fee	
Juli	overview:	2018-09-24
Jurgens	16 additions	16:23:53

5 fixes

1. 'AMC' tab > 'Appraisal Management Company' accordionPanel
  - a) add 'Employer Identification Number (EIN)' field
  - b) add 'Operation Type' field
  - c) add 'Federally Regulated' field
  - i) disable 'Surety Bond' tab
  - ii) disable 'AMC' tab's 'Designated Office for Servicer of Process' accordionPanel
  - iii) disable 'Initial Application' fields
  - iv) disable 'Renewal Application' fields
  
2. a) fix 'Trade Businesses' accordionPanel's 'Delete Business' button on 'AMC' tab
  
3. a) replace 'personControlling', 'controlling person', etc. with 'contact person'
  
4. a) remove 'Principle accordionPanel'
- b) remove 'Surety accordionPanel'
- c) remove 'Sign & Title Person'
- d) remove 'Attorney-In-Fact Person'
  
5. 'Applications' tab > 'Initial Application'
  - a) add 'Expiration Date' field
  - b) modify 'Renewal Due Date'
  - c) add 'Date Entered on National Registry' field
  - d) add 'Beginning Date' and 'Ending Date' for 'Annual Registry Fee Based On'
  - e) add 'Number of Appraisers Performing Appraisal in Nebraska in Connection with a Covered Transaction'
  - f) add 'Owners Names Checked on ASC National Appraiser Registry'
  
6. 'Applications' tab > 'Renewal Application'
  - a) add 'Renewal Effective Date'
  - b) add 'Renewal Expiration Date'
  - c) add 'Renewal Due Date'
  - d) add 'Beginning Date' and 'Ending Date' for 'Annual Registry Fee Based On'
  - e) add 'Number of Appraisers Performing Appraisal in Nebraska in Connection with a Covered Transaction'
  - f) add 'Owners Names Checked on ASC National Appraiser Registry'
  
7. modify 90 day expiring AMC emails to 120 day
  
8. AMC > Payments > Fee Type
  - a) add list item FRAMC Ann Rpt Processing Fee
  - b) add list item FRAMC ASC Nat Registry Fee
  - c) add list item AMC ASC nat Registry Fee

Laxmi and Nate reviewed the request and determined the changes in the previous comments.

Estimate of 106 hours.

This estimate includes what was explained in the original requests. Additional work, logic or validations that was not originally requested has not been calculated into this estimate, and will need to be estimated separately as the items are requested.

Nate rate \$73/hour

Laxmi rate \$81.50/hour

Once the estimate is approved, we believe we can finish in about 4 weeks (Nate is out of office Dec 24 to Jan 3).

Juli Jurgens				2018-11-29 16:45:24
Juli Jurgens				2018-11-29 17:03:40
Juli Jurgens	Needs-Approval	Tyler Kohtz	Tyler, please see above comment entries for the estimate.	2018-11-29 17:04:03

**Kohtz, Tyler**

---

**Subject:** FW: ARREST INFORMATION

-----Original Message-----

From: NSP, Criminal Identification <nsp.criminalidentification@nebraska.gov>  
Sent: Wednesday, December 1, 2021 4:02 PM  
To: Nesor, Allison <Allison.Nesor@nebraska.gov>  
Subject: RE: ARREST INFORMATION

Hello Allison,

Here at the State Patrol we receive reports for previous and current applicants that have recently been arrested. In these reports it will list which category the applicant applied to, and the State Patrol forwards this information to each respective category as a courtesy. We call these "Rapbacks". In this instance, the category was Appraisal. This applicant may have applied years ago but still showed up on a Rapback because she was recently arrested. You can do whatever you want with the arrest information, we just like to forward them over so each licensing agency is aware of new arrests pertaining to their category.

Let me know if you would NOT like to receive these arrest reports, again they are only sent for your knowledge of the incident.

Thank you and have a wonderful evening,

Caleb Homolka  
CRIMINAL BACKGROUNDS SPECIALIST | CRIMINAL IDENTIFICATION DIVISION

Nebraska State Patrol  
P.O. Box 94907  
Lincoln, Nebraska 68509  
4600 Innovation Drive  
Lincoln, Nebraska 68521  
Office: 402-479-4930

Caleb.Homolka@nebraska.gov  
statepatrol.nebraska.gov

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-----Original Message-----

From: Nesor, Allison <Allison.Nesor@nebraska.gov>  
Sent: Wednesday, December 1, 2021 3:45 PM  
To: NSP, Criminal Identification <nsp.criminalidentification@nebraska.gov>  
Subject: RE: ARREST INFORMATION



I'm not sure why I'm receiving this. I don't recognize the name. We haven't sent over any fingerprint cards for anyone named J [REDACTED] in 2021.

Regards,

Allison L. Nespor, Business and Licensing Program Manager Nebraska Real Property Appraiser Board  
301 Centennial Mall South, First Floor  
Lincoln, NE 68509-4963  
Phone: (402) 471-9024  
Email: allison.nespor@nebraska.gov  
Web site: <https://appraiser.ne.gov/>

Visit NRPAB on Facebook

-----Original Message-----

From: NSP, Criminal Identification <nsp.criminalidentification@nebraska.gov>  
Sent: Wednesday, December 1, 2021 3:38 PM  
To: Nespor, Allison <Allison.Nespor@nebraska.gov>  
Subject: ARREST INFORMATION

NAME : [REDACTED]  
SOC SEC NUMBER : [REDACTED]  
DATE OF BIRTH : [REDACTED]  
AGENCY AND ORI : NB0400100 - GRAND ISLAND PD  
DATE OF ARREST : 11/17/2021  
CHARGES : 1303 Aggravated Assault-Family-Strongarm,MISDEMEANOR;  
REASON FINGERPRINTED : A Director-Real Property Appraiser Board - NB920183Z  
PERSON ID : [REDACTED]



## 2022 Update to Nebraska Real Property Appraiser Act Summary (REQ03236)

The purpose of REQ03236 is to update the Nebraska Real Property Appraiser Act (“Act”) to implement the Real Property Appraiser Qualifications Criteria (“2021 Criteria”) adopted by The Appraisal Foundation’s Appraiser Qualifications Board, effective on January 1, 2021; and to maintain compliance with Title XI of the federal Financial Institutions Reform, Recovery, and Enforcement Act of 1989 (“Title XI”). Title XI requires each state to prescribe appropriate standards for the performance of real estate appraisals in connection with federally related transactions. In addition, real estate appraisals are to be performed in accordance with generally accepted uniform appraisal standards and are to be performed by an individual whose competency has been demonstrated, and whose professional conduct is subject to effective state supervision. If the State of Nebraska is found not to be compliance with Title XI by the Appraisal Subcommittee, the Appraisal Subcommittee may remove all Nebraska credentialed appraisers from the Federal Registry, resulting in no appraisers qualified to appraise real property in connection with federally related transactions. Such action would have a substantial negative impact on the mortgage loan activity in Nebraska. Along with the 2021 Criteria changes, REQ03236 also includes minor changes to address administration of the Act.

The following language changes are included in REQ03236:

- “2021” is updated to “2022” in the definition of “Financial Institutions Reform, Recovery, and Enforcement Act of 1989” in Neb. Rev. Stat. § 76-2207.30 (page 2: line 19).
- The word “awarded” is replaced with “issued” in the definition of “Completed application” found in Neb. Rev. Stat. § 76-2207.23 for consistency throughout the Act (page 2: line 14).
- A new definition “PAREA program” is added for Practical Applications of Real Estate Appraisal programs approved by The Appraiser Qualifications Board of The Appraisal Foundation (page 2: lines 20-22).
- Neb. Rev. Stat. § 76-2218 is modified to expand the definition of “two-year education period” to allow those who obtain their Nebraska real property appraiser credential through reciprocity to utilize continuing education credits earned as a credentialed appraiser of the same class in another jurisdiction prior to being issued a credential in Nebraska (page 2: lines 25-31; page 3: lines 1-31).
- The phrase “except that a real property appraiser or a person licensed under the Nebraska Real Estate Licensed Act is not exempt under this subdivision” is stricken from Neb. Rev. Stat. § 76-2221(4),(5). It is the Board’s position that a real property appraiser or a person licensed under the Nebraska Real Estate Licensed Act who is also an owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner, shall be allowed to render an opinion of value of the real estate or any interest in the real estate when such estimate or opinion is for the purpose of real estate taxation or offered as testimony in any condemnation proceeding (page 5: lines 8-10 and lines 17-19).

- The language “Successfully complete a PAREA program. If the PAREA program does not satisfy all required experience for credentialing, the remaining experience hours shall be completed pursuant to subdivision...” is added in Neb. Rev. Stat. §§ 76-2230, 76-2231.01, and 76-2232 to allow the successful completion of a PAREA program to be accepted in place of traditional real property appraisal practice experience hours (page 7: line 18-21; page 12: lines 11-14; page 15: lines 19-23).
- “From an accredited degree-awarding community college, college, or university” is stricken from Neb. Rev. Stat. § 76-2231.01(1)(b)(iv). College-Level Examination Programs are offered by education providers other than accredited degree-awarding community colleges, colleges, or universities; the Real Property Appraiser Qualifications Criteria does not require that a College-Level Examination Program be administered by an accredited degree-awarding community college, college, or university (page 10: lines 29-30).
- “College composition” and “college mathematics” is stricken from Neb. Rev. Stat. § 76-2231.01(1)(b)(iv)(A), and new subdivision (B), which adds the language “Six semester hours in each of the following subject matter areas: College composition; and college mathematics,” is added. This change corrects incorrect language found in the Act as the Real Property Appraiser Qualifications Criteria requires that the College-Level Examination Program examinations include six semester hours for college composition and six semester hours for college mathematics (page 10: line 31; page 11: lines 1-6).
- The phrase “and completion date” is stricken from Neb. Rev. Stat. § 76-2223.01(2)(b). Each temporary credential shall expire upon the completion of the assignment or upon the expiration of a period of six months from the date of issuance, whichever occurs first. The temporary credential is issued for a period of six months. There is no need for an applicant to provide the anticipated completion date in advance as this is often unknown and the temporary credential expires at the completion of the specific assignment for which it was issued, or after six months from the date of issuance, which-ever occurs first (page 16: lines 30-31).
- The phrase “The continuing education period begins on January 1 of the next year for any credential holder who first obtained his or her credential at the current level on or after July 1” is stricken from Neb. Rev. Stat. § 76-2236 as the two-year continuing education period for each credential holder is defined in Neb. Rev. Stat. § 76-2218 (page 18: lines 8-10).



# MEMO FROM THE NEBRASKA REAL PROPERTY APPRAISER BOARD

November 1, 2021

## THE NEBRASKA REAL PROPERTY APPRAISER BOARD 2022 PROPOSED LEGISLATION

By Tyler Kohtz, Director

The Nebraska Real Property Appraiser Board (“Board”) intends to have a legislative bill introduced on its behalf during the 2022 legislative session to update the Nebraska Real Property Appraiser Act to implement the Real Property Appraiser Qualifications Criteria adopted by The Appraisal Foundation’s Appraiser Qualifications Board, effective on January 1, 2021; and to maintain compliance with Title XI of the federal Financial Institutions Reform, Recovery, and Enforcement Act of 1989.

The drafted legislation (REQ03236), along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act, can be found on the Board’s website at <https://appraiser.ne.gov> by opening the hyperlink named “[NRPAB 2022 Proposed Legislation](#)” found on the right hand side of the main page.

As a stakeholder, this legislation affects you and your profession. The Board welcomes, and encourages, each of you to review the proposed legislation and provide any comments that you may have back to the Board’s director, Tyler Kohtz, at [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov). The Board will receive comments through Wednesday, December 14, 2021. If you have any questions or concerns, please feel free to contact the Board’s office.

## Board Members

*Chairperson of the Board*

**Christopher M.A. Mustoe**, Omaha  
Certified General Appraiser  
2<sup>nd</sup> District Representative  
Term Expires: January 1, 2022

*Vice-Chairperson of the Board*

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

*Board Member*

**Wade Walkenhorst**, Lincoln  
Financial Institutions Rep  
Term Expires: January 1, 2024

*Board Member*

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

*Board Member*

**Cody Gerdes**, Lincoln  
Certified General Appraiser  
1<sup>st</sup> District Representative  
Term Expires: January 1, 2026



**Tyler N. Kohtz, Director**

301 Centennial Mall South, First Floor  
PO Box 94963  
Lincoln, NE 68509-4963

Phone: 402-471-9015

Fax: 402-471-9017

Website: <https://appraiser.ne.gov>

 Visit NRPAB on Facebook

## Kohtz, Tyler

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**From:** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 12:34 PM  
**To:** David Beberwyk  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thank you very much David. I had a great weekend; got a lot of outdoor work done.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** David Beberwyk <djbeberwyk@unomaha.edu>  
**Sent:** Monday, November 1, 2021 12:17 PM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Hi Tyler ... hope you had a nice weekend.

Thanks for sending this my way. We'll take a look and share feedback (if any) before December 14<sup>th</sup>.

I appreciate you thinking of us. Have a nice week.

David

**David J. Beberwyk, Real Estate Lecturer & Broker**  
**UNO Real Estate Program Director**  
**Finance, Banking, & Real Estate Internship Advisor**  
**Mammel Hall, 332Y**  
**(402) 554-2802**  
[djbeberwyk@unomaha.edu](mailto:djbeberwyk@unomaha.edu)

---

**From:** "Kohtz, Tyler" <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Date:** Monday, November 1, 2021 at 9:50 AM  
**To:** David Beberwyk <[djbeberwyk@unomaha.edu](mailto:djbeberwyk@unomaha.edu)>  
**Subject:** NRPAB 2022 Proposed Legislation

Non-NU Email

---

Hi David,

I hope all is well. The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If your department is interested in providing any feedback to

the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***  
***Nebraska Real Property Appraiser Board***  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



*[Visit NRPAB on Facebook](#)*



## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Wednesday, November 3, 2021 12:10 PM  
**To:** Jon Cannon  
**Subject:** RE: NRPAB 2022 Proposed Legislation

You're welcome Jon.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Jon Cannon <Jon.Cannon@NebraskaCounties.org>  
**Sent:** Wednesday, November 3, 2021 12:09 PM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thanks, Tyler! Very helpful!

Jon

*Jon Cannon*  
*NACO Executive Director*  
*1335 H Street, Lincoln, Nebraska 68508*

*Office: 402-434-5660 Ext 230*  
*Mobile: 402-202-5759*



---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Wednesday, November 3, 2021 12:01 PM  
**To:** Jon Cannon <[Jon.Cannon@NebraskaCounties.org](mailto:Jon.Cannon@NebraskaCounties.org)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Hi Jon,

During the past few years the Board has received a number of inquiries from real property appraisers regarding USPAP compliance while representing themselves as property owners for a tax appeals. The number of these inquiries prompted the Board to look at the current statutory language. Under the current language, a real property appraiser is not exempt from the Real Property Appraiser Act or USPAP; therefore, cannot offer a disclaimer that they are not acting as a real property appraiser when representing themselves as a property owner for a property tax appeal. However, a real property appraiser is not required to produce a written report. If he or she makes an oral appraisal in compliance with the requirements of USPAP, and maintains a workfile for the oral appraisal, the real property appraiser is compliant with the Real Property Appraiser Act. To answer your question, if the real property appraiser maintains compliance with

USPAP while representing themselves, then there is no violation of the Real Property Appraiser Act for the Board to consider. If a grievance was filed against a real property appraiser in such scenario, and the Board found that the allegations in the grievance have merit, the Board would review any transcripts available and the real property appraiser's workfile for compliance with USPAP. As stated in the summary, it is the Board's position that a real property appraiser who is also an owner of real estate should be allowed to render an opinion of value of the real estate or any interest in the real estate when such estimate or opinion is for the purpose of real estate taxation without having to meet USPAP compliance. Under the proposed change to the Real Property Appraiser Act, a real property appraiser would have the same rights as any other property owner to represent themselves. As it pertains to your question, the real property appraiser would be exempt from the Real Property Appraiser Act under the proposed language, so it would not matter how they introduced themselves to the TERC board, or if they developed a written or oral appraisal for the protest.

Please let me know if you have any additional questions,

Regards,

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Jon Cannon <[Jon.Cannon@NebraskaCounties.org](mailto:Jon.Cannon@NebraskaCounties.org)>  
**Sent:** Wednesday, November 3, 2021 11:09 AM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thanks, Tyler!

This looks generally fine, although I have one question about the fifth bullet point: what do you do with a certified appraiser who is protesting the value on his own property, files an appeal with TERC, does not perform an appraisal, introduces him- or herself as a certified appraiser, and advises TERC of their opinion of value ... without a disclaimer that they were not acting as an appraiser for purposes of the appeal?

I know that's kind of in the weeds, but these situations do pop up from time to time, so I thought I would bring this to your attention.

Thanks!

Jon

**Jon Cannon**  
*NACO Executive Director*  
1335 H Street, Lincoln, Nebraska 68508

*Office: 402-434-5660 Ext 230*  
*Mobile: 402-202-5759*





---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 9:33 AM  
**To:** Jon Cannon <[Jon.Cannon@NebraskaCounties.org](mailto:Jon.Cannon@NebraskaCounties.org)>  
**Subject:** NRPAB 2022 Proposed Legislation

Jon,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If NACO is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 16, 2020. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***  
***Nebraska Real Property Appraiser Board***  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



*[Visit NRPAB on Facebook](#)*



## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Friday, November 5, 2021 4:15 PM  
**To:** Laura Ebke  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Thank you very much Laura; the Board appreciates it.

Have a good weekend!

Regards,

Tyler N. Kohtz, Director  
Nebraska Real Property Appraiser Board

---

**From:** Laura Ebke <lebke@platteinstitute.org>  
**Sent:** Friday, November 5, 2021 1:45 PM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>; Nicole Fox <nfox@platteinstitute.org>  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Hi Tyler,

Nicole and I have both looked at REQ03236, and don't see any problems with it as written. We appreciate you giving us the opportunity to take a look at it.

Depending on timing, we might submit neutral testimony--just to let folks know that we have no objection to it.

Laura Ebke

Laura Ebke, PhD  
Senior Fellow  
Former Nebraska State Senator  
(402)540-6510



---

**From:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Sent:** Monday, November 1, 2021 10:11 AM  
**To:** Nicole Fox <nfox@platteinstitute.org>; Laura Ebke <lebke@platteinstitute.org>  
**Subject:** NRPAB 2022 Proposed Legislation

Ms. Fox and Ms. Ebke,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If the Platte Institute is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***  
***Nebraska Real Property Appraiser Board***  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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## Kohtz, Tyler

---

**From:** Korby Gilbertson <korbyg@rgblobby.com>  
**Sent:** Monday, November 1, 2021 10:23 AM  
**To:** Kohtz, Tyler  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Will do, thank you.

Korby Gilbertson  
Radcliffe Gilbertson & Brady  
625 S 14th, Suite 100  
Lincoln, NE 68508  
402.476.7272

Sent from my sometimes autocorrected but not proofread iPhone.

---

**From:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Sent:** Monday, November 1, 2021 10:22:25 AM  
**To:** Korby Gilbertson <korbyg@rgblobby.com>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thank you for all the information Korby. If your firm is retained, please let me know.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Korby Gilbertson <korbyg@rgblobby.com>  
**Sent:** Monday, November 1, 2021 10:19 AM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** Re: NRPAB 2022 Proposed Legislation

That is fine. The Realtors decided to go out to bid for lobbying services and asked us to apply again, so we may be back on board by January. Tammy is actually retiring and I don't know if they have hired a new governmental affairs director as the other one left earlier this year. I just want to make sure I'm not stepping on any toes.

Thanks again for sharing the draft. It is always much appreciated and makes everything go much more smoothly during session.

Korby Gilbertson  
Radcliffe Gilbertson & Brady  
625 S 14th, Suite 100  
Lincoln, NE 68508  
402.476.7272

Sent from my sometimes autocorrected but not proofread iPhone.

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 10:13:38 AM  
**To:** Korby Gilbertson <[korbyg@rgblobby.com](mailto:korbyg@rgblobby.com)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thank you Korby. Unless you request otherwise, I'll take you off of my list.

Regards,

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Korby Gilbertson <[korbyg@rgblobby.com](mailto:korbyg@rgblobby.com)>  
**Sent:** Monday, November 1, 2021 10:05 AM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>; 'fred@thehoppelawfirm.com' <[fred@thehoppelawfirm.com](mailto:fred@thehoppelawfirm.com)>; Tammy Brookhouser <[tammyb@nebraskarealtors.com](mailto:tammyb@nebraskarealtors.com)>  
**Cc:** Walt Radcliffe <[wradcliffe@rgblobby.com](mailto:wradcliffe@rgblobby.com)>; Justin Brady <[jibrady@rgblobby.com](mailto:jibrady@rgblobby.com)>  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Tyler, thanks for sharing the draft.

Our firm is not currently representing the Nebraska Realtors Association. I have included Tammy Brookhouser in my reply so that she can forward to the appropriate parties.

Korby Gilbertson  
Radcliffe Gilbertson & Brady  
625 S 14th, Suite 100  
Lincoln, NE 68508  
402.476.7272

Sent from my sometimes autocorrected but not proofread iPhone.

---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 9:48 AM  
**To:** Korby Gilbertson; 'fred@thehoppelawfirm.com'  
**Subject:** NRPAB 2022 Proposed Legislation

Korby and Fred,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. Please pay particular attention to the changes found in Neb. Rev. Stat. § 76-2221(4),(5). If the Nebraska Realtor's Association is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***  
***Nebraska Real Property Appraiser Board***  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*

 [\*Visit NRPAB on Facebook\*](#)



## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 29, 2021 7:40 AM  
**To:** Bob Hallstrom  
**Subject:** RE: NRPAB 2022 Proposed Legislation

You're welcome Bob. Once again, thank you for taking the time to review the draft.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Bob Hallstrom <[bob.hallstrom@nebankers.org](mailto:bob.hallstrom@nebankers.org)>  
**Sent:** Tuesday, November 23, 2021 2:45 PM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Tyler,

Although we will review the NRPAB legislation with our Government Relations Committee and Board of Directors after the legislation has been introduced, I did not identify any items of concern for the banking industry in REQ03236. Thanks for sharing the draft in advance of the legislative session. Have a happy Thanksgiving!

**Bob Hallstrom** | General Counsel  
**Nebraska Bankers Association**

---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 10:13 AM  
**To:** Bob Hallstrom <[bob.hallstrom@nebankers.org](mailto:bob.hallstrom@nebankers.org)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

**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.

Thank you Bob. I hope you are doing well.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Bob Hallstrom <[bob.hallstrom@nebankers.org](mailto:bob.hallstrom@nebankers.org)>  
**Sent:** Monday, November 1, 2021 10:06 AM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>

Cc: Jerry Stilmock <[jerry.stilmock@nebankers.org](mailto:jerry.stilmock@nebankers.org)>; Ryan McIntosh <[ryan.mcintosh@nebankers.org](mailto:ryan.mcintosh@nebankers.org)>

Subject: RE: NRPAB 2022 Proposed Legislation

Thanks! We will review and submit comments, if any.

---

From: Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>

Sent: Monday, November 1, 2021 9:42 AM

To: Bob Hallstrom <[bob.hallstrom@nebankers.org](mailto:bob.hallstrom@nebankers.org)>

Subject: NRPAB 2022 Proposed Legislation

**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.

Bob,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If the Nebraska Bankers Association is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director*  
*Nebraska Real Property Appraiser Board*  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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## Kohtz, Tyler

---

**From:** Ward F. Hoppe <fred@thehoppelawfirm.com>  
**Sent:** Monday, November 1, 2021 10:04 AM  
**To:** Kohtz, Tyler  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thx.

Smile and have a GREAT Day!

*Fred*

Ward F. Hoppe



THE HOPPE LAW FIRM LLC  
ATTORNEYS AT LAW

P.O. Box 6036  
Lincoln, Nebraska 68506  
402-328-8100

---

**From:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Sent:** Monday, November 1, 2021 9:48 AM  
**To:** korbyg@radcliffeandassociates.com; Ward F. Hoppe <fred@thehoppelawfirm.com>  
**Subject:** NRPAB 2022 Proposed Legislation

Korby and Fred,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. Please pay particular attention to the changes found in Neb. Rev. Stat. § 76-2221(4),(5). If the Nebraska Realtor's Association is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director*  
*Nebraska Real Property Appraiser Board*  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 3:58 PM  
**To:** Jenny Tidwell  
**Subject:** RE: Memo From the Nebraska Real Property Appraiser Board

Thank you Jenny. I'm glad that Ada knew as well. I would hate for the Board to deny credit for completion because it didn't meet the statutory requirement, but was still acceptable within the criteria. With that being said, I have not seen a CLEP exam submitted in my ten years.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Jenny Tidwell <jenny@asc.gov>  
**Sent:** Monday, November 1, 2021 3:48 PM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** RE: Memo From the Nebraska Real Property Appraiser Board

Both of those ideas will work. I also did not know about CLEP without college/univ. I'm glad that Ada did!

*Jenny*

-----

Jenny Howard Tidwell  
Policy Manager  
Appraisal Subcommittee  
[jenny@asc.gov](mailto:jenny@asc.gov)  
(202) 441-1538

---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 4:29 PM  
**To:** Jenny Tidwell <[jenny@asc.gov](mailto:jenny@asc.gov)>  
**Subject:** RE: Memo From the Nebraska Real Property Appraiser Board

That was very fast Jenny. I will have "from an accredited degree-awarding community college, college, or university" stricken from lines 29-30 on page 10. That will leave "Successfully complete thirty semester hours of the College-Level Examination Program that includes:" I was unaware that CLEP can be completed without an affiliation with a college or university.

I'm going to leave the CG language as it is in the draft as the criteria does allow a certain percentage of experience hours to be replaced by PAREA for the CG classification. I think this option is still worth having available to CG applicants. Please let me know if I am misunderstanding something.

Regards,

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Jenny Tidwell <[jenny@asc.gov](mailto:jenny@asc.gov)>  
**Sent:** Monday, November 1, 2021 3:13 PM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Subject:** FW: Memo From the Nebraska Real Property Appraiser Board

Ada got back to me very quickly. I am just forwarding her 2 comments on to you below. Please let me know if you have any questions about them.

*Jenny*

-----  
Jenny Howard Tidwell  
Policy Manager  
Appraisal Subcommittee  
[jenny@asc.gov](mailto:jenny@asc.gov)  
(202) 441-1538

---

**From:** Ada Bohorfoush <[ada@asc.gov](mailto:ada@asc.gov)>  
**Sent:** Monday, November 1, 2021 3:25 PM  
**To:** Jenny Tidwell <[jenny@asc.gov](mailto:jenny@asc.gov)>  
**Subject:** RE: Memo From the Nebraska Real Property Appraiser Board

Hi Jenny

I just have a couple of comments:

Section 9 76-2231.01(1) (b)(iv) Isn't quite right. (I know this is not a proposed change but) an individual can take a CLEP exam without being enrolled in a college and without anticipating a college will give them credit for it. Anyone can just pay the money and take the exam, NE can accept the results of the exam without them coming from a college. I doubt this has ever come up or will ever come up because these exams are hard and it would be way easier to take a class than to study for one of these.

Section 10 76-2232(1) (e)(ii) allows the applicant to successfully complete a PAREA program. The AQB has no provision for PAREA for CG credentials, although the way this is written an applicant could do PAREA for CR and then the rest of the experience the traditional way—so its fine, as long as NE isn't expecting anyone to qualify for CG through PAREA alone.

That's all I saw.

Let me know if you disagree or saw anything else

Ada

---

**From:** Jenny Tidwell <[jenny@asc.gov](mailto:jenny@asc.gov)>  
**Sent:** Monday, November 1, 2021 11:18 AM  
**To:** Ada Bohorfoush <[ada@asc.gov](mailto:ada@asc.gov)>  
**Subject:** FW: Memo From the Nebraska Real Property Appraiser Board

Ada,  
Will you please review the attached Proposed Legislative changes for NE and let me know you thoughts.  
Thanks,

*Jenny*

-----  
Jenny Howard Tidwell  
Policy Manager  
Appraisal Subcommittee  
[jenny@asc.gov](mailto:jenny@asc.gov)  
(202) 441-1538

---

**From:** nrpab-appraisermaster <[NRPAB-APPRAISERMASTER@LISTSERV.NEBRASKA.GOV](mailto:NRPAB-APPRAISERMASTER@LISTSERV.NEBRASKA.GOV)> **On Behalf Of** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 10:25 AM  
**To:** [NRPAB-APPRAISERMASTER@LISTSERV.NEBRASKA.GOV](mailto:NRPAB-APPRAISERMASTER@LISTSERV.NEBRASKA.GOV)  
**Subject:** Memo From the Nebraska Real Property Appraiser Board

## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 9:56 AM  
**To:** Jenny Tidwell; Kristi@asc.gov  
**Subject:** NRPAB 2022 Proposed Legislation  
**Attachments:** NRPAB 2022 REQ03236 Summary.pdf; REQ03236\_October 4, 2021.pdf

Jenny and Kristi,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If you are interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***  
***Nebraska Real Property Appraiser Board***  
*301 Centennial Mall South, First Floor*  
*Lincoln, NE 68509-4963*  
*Phone: (402) 471-9015*  
*Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)*  
*Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



*[Visit NRPAB on Facebook](#)*



## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Friday, November 19, 2021 9:52 AM  
**To:** Lammers, Kelly  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Mr. Lammers,

Thank you very much for your review of the Board's proposed legislation and your response.

Regards,

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Lammers, Kelly <Kelly.Lammers@nebraska.gov>  
**Sent:** Friday, November 19, 2021 9:38 AM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Cc:** Herstein, Patricia <Patricia.Herstein@nebraska.gov>; Herbek, Tag <tag.herbek@nebraska.gov>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Director Kohtz,

Thank you for the advance notice of NRPAB 2022 proposed legislation. The Nebraska Department of Banking and Finance has no questions and no comment.

Sincerely,

Kelly Lammers, **Director**  
**Nebraska Department of Banking and Finance**  
Main – 402-471-2171 | Direct 402-471-2845

---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Tuesday, November 2, 2021 8:13 AM  
**To:** Lammers, Kelly <[Kelly.Lammers@nebraska.gov](mailto:Kelly.Lammers@nebraska.gov)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

You're welcome, and thank you.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Lammers, Kelly <[Kelly.Lammers@nebraska.gov](mailto:Kelly.Lammers@nebraska.gov)>  
**Sent:** Tuesday, November 2, 2021 7:14 AM

**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>

**Subject:** RE: NRPAB 2022 Proposed Legislation

Mr. Kohtz,

Thank you for sharing the NRPAB 2022 proposed legislation. The Department will review and respond prior to December 14, if we have questions or comment.

Sincerely,

Kelly Lammers, **Director**

**Nebraska Department of Banking and Finance**

Main – 402-471-2171 | Direct 402-471-2845

---

**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>

**Sent:** Monday, November 1, 2021 10:07 AM

**To:** Lammers, Kelly <[Kelly.Lammers@nebraska.gov](mailto:Kelly.Lammers@nebraska.gov)>

**Subject:** NRPAB 2022 Proposed Legislation

Mr. Lammers,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If you are interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

***Tyler N. Kohtz, Director***

***Nebraska Real Property Appraiser Board***

***301 Centennial Mall South, First Floor***

***Lincoln, NE 68509-4963***

***Phone: (402) 471-9015***

***Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)***

***Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)***



***[Visit NRPAB on Facebook](#)***



## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 10:00 AM  
**To:** Lemon, Greg  
**Subject:** NRPAB 2022 Proposed Legislation  
**Attachments:** NRPAB 2022 REQ03236 Summary.pdf; REQ03236\_October 4, 2021.pdf

Greg,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. Please pay particular attention to the changes found in Neb. Rev. Stat. § 76-2221(4),(5). If you are interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director  
Nebraska Real Property Appraiser Board  
301 Centennial Mall South, First Floor  
Lincoln, NE 68509-4963  
Phone: (402) 471-9015  
Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)  
Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 1, 2021 9:40 AM  
**To:** 'director@ainebraska.org'  
**Subject:** NRPAB 2022 Proposed Legislation  
**Attachments:** NRPAB 2022 REQ03236 Summary.pdf; REQ03236\_October 4, 2021.pdf

Ms. Lyden,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If the Nebraska Chapter of the Appraisal Institute is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director  
Nebraska Real Property Appraiser Board  
301 Centennial Mall South, First Floor  
Lincoln, NE 68509-4963  
Phone: (402) 471-9015  
Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)  
Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Tuesday, November 2, 2021 11:09 AM  
**To:** Mark Schiffman  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thank you Mark.

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Mark Schiffman <mark.schiffman@revaa.org>  
**Sent:** Tuesday, November 2, 2021 11:00 AM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Thanks Tyler we will review and be back to you.

On Mon, Nov 1, 2021 at 9:58 AM Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)> wrote:

Mark,

It was good to see you again at AARO. The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If you are interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director*

*Nebraska Real Property Appraiser Board*

*301 Centennial Mall South, First Floor*

*Lincoln, NE 68509-4963*

*Phone: (402) 471-9015*

## Kohtz, Tyler

---

**From:** Kohtz, Tyler  
**Sent:** Monday, November 29, 2021 7:42 AM  
**To:** Sorensen, Ruth  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thank you very much Ruth. I hope that you had a good Thanksgiving!

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Sent:** Tuesday, November 23, 2021 2:31 PM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Hello!

I have no concerns with the legislation you have proposed. Thank you for allowing me the opportunity to review!

Wishing you and yours a Happy Thanksgiving! There is SO much to be thankful for!

### Ruth A. Sorensen

*Property Tax Administrator/Property Assessment Division*

### Nebraska Department of Revenue

PO Box 98919  
301 Centennial Mall South  
Lincoln, NE 68509  
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**From:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Sent:** Wednesday, November 10, 2021 3:23 PM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

No problem Ruth. I am doing well; you have a good Veterans Day too!

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board



---

**From:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Sent:** Wednesday, November 10, 2021 3:11 PM  
**To:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Tyler, I am SO late in my response... My apologies! I will review and get back to you!

I hope you are well!

Have a good Veterans Day!

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

PO Box 98919  
301 Centennial Mall South  
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**From:** Kohtz, Tyler <[tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)>  
**Sent:** Monday, November 1, 2021 9:53 AM  
**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>  
**Subject:** NRPAB 2022 Proposed Legislation

Ruth,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If you are interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

## Kohtz, Tyler

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**From:** Jerry Stilmock <jerry.stilmock@nebankers.org>  
**Sent:** Monday, November 1, 2021 12:38 PM  
**To:** Bob Hallstrom; Kohtz, Tyler  
**Cc:** Ryan Mcintosh  
**Subject:** Re: NRPAB 2022 Proposed Legislation

Thanks

Jerry Stilmock

---

**From:** Bob Hallstrom <bob.hallstrom@nebankers.org>  
**Sent:** Monday, November 1, 2021 11:06:29 AM  
**To:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Cc:** Jerry Stilmock <jerry.stilmock@nebankers.org>; Ryan Mcintosh <ryan.mcintosh@nebankers.org>  
**Subject:** RE: NRPAB 2022 Proposed Legislation

Thanks! We will review and submit comments, if any.

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**From:** Kohtz, Tyler <tyler.kohtz@nebraska.gov>  
**Sent:** Monday, November 1, 2021 9:42 AM  
**To:** Bob Hallstrom <bob.hallstrom@nebankers.org>  
**Subject:** NRPAB 2022 Proposed Legislation

**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.

Bob,

The Board intends to have another legislative bill introduced during the 2022 legislative session to update the Nebraska Real Property Appraiser Act for compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989. The drafted legislation, along with an in-depth summary of the drafted changes to the Nebraska Real Property Appraiser Act are attached. If the Nebraska Bankers Association is interested in providing any feedback to the Board for consideration, please email any comments to me no later than December 14, 2021. If you have any questions, please feel free to call or email.

Sincerely,

*Tyler N. Kohtz, Director  
Nebraska Real Property Appraiser Board  
301 Centennial Mall South, First Floor  
Lincoln, NE 68509-4963  
Phone: (402) 471-9015  
Email: [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov)  
Web site: [www.appraiser.ne.gov](http://www.appraiser.ne.gov)*



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LEGISLATURE OF NEBRASKA  
ONE HUNDRED SEVENTH LEGISLATURE  
SECOND SESSION

**LEGISLATIVE BILL**

Introduced by

Read first time

Committee:

1 A BILL FOR AN ACT relating to the Real Property Appraiser Act; to amend  
2 sections 76-2201, 76-2203, 76-2207.23, and 76-2218, Reissue Revised  
3 Statutes of Nebraska, sections 76-2233.01 and 76-2236, Revised  
4 Statutes Cumulative Supplement, 2020, and sections 76-2207.30,  
5 76-2221, 76-2230, 76-2231.01, and 76-2232, Revised Statutes  
6 Supplement, 2021; to define and redefine terms; to change provisions  
7 relating to continuing education, experience, and educational  
8 requirements for real property appraisers; to change provisions  
9 relating to exemptions to the Real Property Appraiser Act; to change  
10 provisions relating to temporary credentials for nonresident real  
11 property appraisers; to harmonize provisions; to repeal the original  
12 sections; and to declare an emergency.  
13 Be it enacted by the people of the State of Nebraska,

1 Section 1. Section 76-2201, Reissue Revised Statutes of Nebraska, is  
2 amended to read:

3 76-2201 Sections 76-2201 to 76-2250 and section 5 of this act shall  
4 be known and may be cited as the Real Property Appraiser Act.

5 Sec. 2. Section 76-2203, Reissue Revised Statutes of Nebraska, is  
6 amended to read:

7 76-2203 For purposes of the Real Property Appraiser Act, the  
8 definitions found in sections 76-2203.01 to 76-2219.02 and section 5 of  
9 this act shall be used.

10 Sec. 3. Section 76-2207.23, Reissue Revised Statutes of Nebraska, is  
11 amended to read:

12 76-2207.23 Completed application means an application for  
13 credentialing has been processed, all statutory requirements for a  
14 credential to be issued ~~awarded~~ have been met by the applicant, and all  
15 required documentation is submitted to the board for final consideration.

16 Sec. 4. Section 76-2207.30, Revised Statutes Supplement, 2021, is  
17 amended to read:

18 76-2207.30 Financial Institutions Reform, Recovery, and Enforcement  
19 Act of 1989 means the act as it existed on January 1, 2022 ~~2021~~.

20 Sec. 5. PAREA program means a practical applications of real estate  
21 appraisal program approved by the Appraiser Qualifications Board as  
22 prescribed by rules and regulations of the Real Property Appraiser Board.

23 Sec. 6. Section 76-2218, Reissue Revised Statutes of Nebraska, is  
24 amended to read:

25 76-2218 (1) Except as provided in subsections (2) through (6) ~~(2)~~  
26 ~~and (3)~~ of this section, two-year continuing education period means the  
27 period of twenty-four months commencing on January 1 and completed on  
28 December 31 of the following year.

29 (2) For a ~~In the case of~~ new real property appraiser credential  
30 ~~holders~~ credentialed prior to July 1 pursuant to section 76-2228.01,  
31 76-2230, 76-2231.01, or 76-2232, two-year continuing education period

1 means the period commencing on the date of initial credentialing and  
2 completed on December 31 of the following year.

3 (3) For a In the case of new real property appraiser credential  
4 holders credentialed on or and after July 1 pursuant to section  
5 76-2228.01, 76-2230, 76-2231.01, or 76-2232, two-year continuing  
6 education period means the period of twenty-four months commencing on  
7 January 1 of the following year following the date of initial  
8 credentialing.

9 (4) For a new real property appraiser credentialed pursuant to  
10 section 76-2233 who held a valid credential of the same class to engage  
11 in real property appraisal practice under the laws of another  
12 jurisdiction on January 1 of the year in which the credential was issued  
13 by the board, two-year continuing education period means the period of  
14 twenty-four months commencing on January 1 of the year in which the  
15 credential was issued by the board.

16 (5) For a new real property appraiser credentialed pursuant to  
17 section 76-2233 who (a) did not hold a valid credential of the same class  
18 to engage in real property appraisal practice under the laws of another  
19 jurisdiction on January 1 of the year in which the credential was issued  
20 by the board and (b) was credentialed pursuant to section 76-2233 prior  
21 to July 1, two-year continuing education period means the period  
22 commencing on the date of initial credentialing and completed on December  
23 31 of the following year.

24 (6) For a new real property appraiser credentialed pursuant to  
25 section 76-2233 who (a) did not hold a valid credential of the same class  
26 to engage in real property appraisal practice under the laws of another  
27 jurisdiction on January 1 of the year in which the credential was issued  
28 by the board and (b) was credentialed pursuant to section 76-2233 on or  
29 after July 1, two-year continuing education period means the period of  
30 twenty-four months commencing on January 1 of the year following the date  
31 of initial credentialing.



1           Sec. 7. Section 76-2221, Revised Statutes Supplement, 2021, is  
2 amended to read:

3           76-2221 The Real Property Appraiser Act shall not apply to:

4           (1) Any person who is a salaried employee of (a) the federal  
5 government, (b) any agency of the state government or a political  
6 subdivision which appraises real estate, (c) any insurance company  
7 authorized to do business in this state, or (d) any bank, savings bank,  
8 savings and loan association, building and loan association, credit  
9 union, or small loan company licensed by this state or supervised or  
10 regulated by or through federal enactments covering financial  
11 institutions who renders an estimate or opinion of value of real estate  
12 or any interest in real estate when such estimate or opinion is rendered  
13 in connection with the salaried employee's employment for an entity  
14 listed in subdivisions (a) through (d) of this subdivision, except that  
15 any salaried employee of the entities listed in subdivisions (a) through  
16 (d) of this subdivision who signs a report as a credentialed real  
17 property appraiser shall be subject to the act and the Uniform Standards  
18 of Professional Appraisal Practice. Any salaried employee of the entities  
19 listed in subdivisions (a) through (d) of this subdivision who is a  
20 credentialed real property appraiser and who does not sign a report as a  
21 credentialed real property appraiser shall include the following  
22 disclosure prominently with such report: This opinion of value may not  
23 meet the minimum standards contained in the Uniform Standards of  
24 Professional Appraisal Practice and is not governed by the Real Property  
25 Appraiser Act;

26           (2) A person referred to in subsection (1) of section 81-885.16;

27           (3) Any person who provides assistance (a) in obtaining the data  
28 upon which assignment results are based, (b) in the physical preparation  
29 of a report, such as taking photographs, preparing charts, maps, or  
30 graphs, or typing or printing the report, or (c) that does not directly  
31 involve the exercise of judgment in arriving at the assignment results

1 set forth in the report;

2 (4) Any owner of real estate, employee of the owner, or attorney  
3 licensed to practice law in this state representing the owner who renders  
4 an estimate or opinion of value of the real estate or any interest in the  
5 real estate when such estimate or opinion is for the purpose of real  
6 estate taxation, or any other person who renders such an estimate or  
7 opinion of value when that estimate or opinion requires a specialized  
8 knowledge that a real property appraiser would not have, ~~except that a~~  
9 ~~real property appraiser or a person licensed under the Nebraska Real~~  
10 ~~Estate License Act is not exempt under this subdivision;~~

11 (5) Any owner of real estate, employee of the owner, or attorney  
12 licensed to practice law in this state representing the owner who renders  
13 an estimate or opinion of value of real estate or any interest in real  
14 estate or damages thereto when such estimate or opinion is offered as  
15 testimony in any condemnation proceeding, or any other person who renders  
16 such an estimate or opinion when that estimate or opinion requires a  
17 specialized knowledge that a real property appraiser would not have,  
18 ~~except that a real property appraiser or a person licensed under the~~  
19 ~~Nebraska Real Estate License Act is not exempt under this subdivision;~~

20 (6) Any owner of real estate, employee of the owner, or attorney  
21 licensed to practice law in this state representing the owner who renders  
22 an estimate or opinion of value of the real estate or any interest in the  
23 real estate when such estimate or opinion is offered in connection with a  
24 legal matter involving real property;

25 (7) Any person appointed by a county board of equalization to act as  
26 a referee pursuant to section 77-1502.01, except that any person who also  
27 practices as an independent real property appraiser for others shall be  
28 subject to the Real Property Appraiser Act and shall be credentialed  
29 prior to engaging in such other real property appraisal practice. Any  
30 real property appraiser appointed to act as a referee pursuant to section  
31 77-1502.01 and who prepares a report for the county board of equalization

1 shall not sign such report as a credentialed real property appraiser and  
2 shall include the following disclosure prominently with such report: This  
3 opinion of value may not meet the minimum standards contained in the  
4 Uniform Standards of Professional Appraisal Practice and is not governed  
5 by the Real Property Appraiser Act;

6 (8) Any person who is appointed to serve as an appraiser pursuant to  
7 section 76-706, except that if such person is a credential holder, he or  
8 she shall (a) be subject to the scope of practice applicable to his or  
9 her classification of credential and (b) comply with the Uniform  
10 Standards of Professional Appraisal Practice, excluding standards 1  
11 through 10; or

12 (9) Any person, including an independent contractor, retained by a  
13 county to assist in the appraisal of real property as performed by the  
14 county assessor of such county subject to the standards established by  
15 the Tax Commissioner pursuant to section 77-1301.01. A person so retained  
16 shall be under the direction and responsibility of the county assessor.

17 Sec. 8. Section 76-2230, Revised Statutes Supplement, 2021, is  
18 amended to read:

19 76-2230 (1) To qualify for a credential as a licensed residential  
20 real property appraiser, an applicant shall:

21 (a) Be at least nineteen years of age;

22 (b) Hold a high school diploma or a certificate of high school  
23 equivalency or have education acceptable to the Real Property Appraiser  
24 Board;

25 (c)(i) Have successfully completed and passed examination for no  
26 fewer than one hundred fifty class hours in Real Property Appraiser  
27 Board-approved qualifying education courses conducted by education  
28 providers as prescribed by rules and regulations of the Real Property  
29 Appraiser Board and completed the fifteen-hour National Uniform Standards  
30 of Professional Appraisal Practice Course. Each course shall include a  
31 proctored, closed-book examination pertinent to the material presented;

1 or

2 (ii) Hold a degree in real estate from an accredited degree-awarding  
3 college or university that has had all or part of its curriculum approved  
4 by the Appraiser Qualifications Board as required core curriculum or the  
5 equivalent as determined by the Appraiser Qualifications Board. If the  
6 degree in real estate or equivalent as approved by the Appraiser  
7 Qualifications Board does not satisfy all required qualifying education  
8 for credentialing, the remaining class hours shall be completed in Real  
9 Property Appraiser Board-approved qualifying education pursuant to  
10 subdivision (c)(i) of this subsection;

11 (d)(i) ~~(d)~~ Have no fewer than one thousand hours of experience as  
12 prescribed by rules and regulations of the Real Property Appraiser Board.  
13 The required experience shall be acceptable to the Real Property  
14 Appraiser Board and subject to review and determination as to conformity  
15 with the Uniform Standards of Professional Appraisal Practice. The  
16 experience shall have occurred during a period of no fewer than six  
17 months; or

18 (ii) Successfully complete a PAREA program. If the PAREA program  
19 does not satisfy all required experience for credentialing, the remaining  
20 experience hours shall be completed pursuant to subdivision (d)(i) of  
21 this subsection;

22 (e) Submit two copies of legible ink-rolled fingerprint cards or  
23 equivalent electronic fingerprint submissions to the Real Property  
24 Appraiser Board for delivery to the Nebraska State Patrol in a form  
25 approved by both the Nebraska State Patrol and the Federal Bureau of  
26 Investigation. A fingerprint-based national criminal history record check  
27 shall be conducted through the Nebraska State Patrol and the Federal  
28 Bureau of Investigation with such record check to be carried out by the  
29 Real Property Appraiser Board; and

30 (f) Within the twelve months following approval of the applicant's  
31 education and experience by the Real Property Appraiser Board, pass a

1 licensed residential real property appraiser examination, certified  
2 residential real property appraiser examination, or certified general  
3 real property appraiser examination, approved by the Appraiser  
4 Qualifications Board, prescribed by rules and regulations of the Real  
5 Property Appraiser Board, and administered by a contracted testing  
6 service.

7 (2) To qualify for an upgraded credential, a licensed residential  
8 real property appraiser shall satisfy the appropriate requirements as  
9 follows:

10 (a) Submit two copies of legible ink-rolled fingerprint cards or  
11 equivalent electronic fingerprint submissions to the Real Property  
12 Appraiser Board for delivery to the Nebraska State Patrol in a form  
13 approved by both the Nebraska State Patrol and the Federal Bureau of  
14 Investigation. A fingerprint-based national criminal history record check  
15 shall be conducted through the Nebraska State Patrol and the Federal  
16 Bureau of Investigation with such record check to be carried out by the  
17 Real Property Appraiser Board; and

18 (b) Within the twelve months following approval of the applicant's  
19 education and experience by the Real Property Appraiser Board for an  
20 upgraded credential, pass an appropriate examination approved by the  
21 Appraiser Qualifications Board for that upgraded credential, prescribed  
22 by rules and regulations of the Real Property Appraiser Board, and  
23 administered by a contracted testing service.

24 (3) To qualify for a credential as a certified residential real  
25 property appraiser, a licensed residential real property appraiser shall:

26 (a)(i) Meet the postsecondary educational requirements pursuant to  
27 subdivisions (1)(b) and (c) of section 76-2231.01; or

28 (ii)(A) Have held a credential as a licensed residential real  
29 property appraiser for a minimum of five years; and

30 (B) Not have been subject to a nonappealable disciplinary action by  
31 the board or any other jurisdiction, which action limited the real

1 property appraiser's legal eligibility to engage in real property  
2 appraisal practice within five years immediately preceding the date of  
3 application for the certified residential real property appraiser  
4 credential;

5 (b) Successfully complete and pass proctored, closed-book  
6 examinations for no fewer than fifty additional class hours in board-  
7 approved qualifying education courses conducted by education providers as  
8 prescribed by rules and regulations of the board, or hold a degree in  
9 real estate from an accredited degree-awarding college or university or  
10 equivalent pursuant to subdivision (1)(d)(ii) of section 76-2231.01; and

11 (c) Meet the experience requirements pursuant to subdivision (1)(e)  
12 of section 76-2231.01.

13 (4) To qualify for a credential as a certified general real property  
14 appraiser, a licensed residential real property appraiser shall:

15 (a) Meet the postsecondary educational requirements pursuant to  
16 subdivisions (1)(b) and (c) of section 76-2232;

17 (b) Successfully complete and pass proctored, closed-book  
18 examinations for no fewer than one hundred fifty additional class hours  
19 in board-approved qualifying education courses conducted by education  
20 providers as prescribed by rules and regulations of the board, or hold a  
21 degree in real estate from an accredited degree-awarding college or  
22 university or equivalent pursuant to subdivision (1)(d)(ii) of section  
23 76-2232; and

24 (c) Meet the experience requirements pursuant to subdivision (1)(e)  
25 of section 76-2232.

26 (5) An appraiser holding a valid licensed residential real property  
27 appraiser credential shall satisfy the requirements for the trainee real  
28 property appraiser credential for a downgraded credential.

29 (6) The scope of practice for a licensed residential real property  
30 appraiser shall be limited to real property appraisal practice concerning  
31 noncomplex residential real property or real estate having no more than

1 four units, if any, with a transaction value of less than one million  
2 dollars and complex residential real property or real estate having no  
3 more than four units, if any, with a transaction value of less than four  
4 hundred thousand dollars. The appraisal of subdivisions for which a  
5 development analysis or appraisal is necessary is not included in the  
6 scope of practice for a licensed residential real property appraiser.

7 Sec. 9. Section 76-2231.01, Revised Statutes Supplement, 2021, is  
8 amended to read:

9 76-2231.01 (1) To qualify for a credential as a certified  
10 residential real property appraiser, an applicant shall:

11 (a) Be at least nineteen years of age;

12 (b)(i) Hold a bachelor's degree, or higher, from an accredited  
13 degree-awarding college or university;

14 (ii) Hold an associate's degree from an accredited degree-awarding  
15 community college, college, or university in the study of business  
16 administration, accounting, finance, economics, or real estate;

17 (iii) Successfully complete thirty semester hours of college-level  
18 education from an accredited degree-awarding community college, college,  
19 or university that includes:

20 (A) Three semester hours in each of the following: English  
21 composition; microeconomics; macroeconomics; finance; algebra, geometry,  
22 or higher mathematics; statistics; computer science; and business law or  
23 real estate law; and

24 (B) Three semester hours each in two elective courses in any of the  
25 topics listed in subdivision (b)(iii)(A) of this subsection, or in  
26 accounting, geography, agricultural economics, business management, or  
27 real estate;

28 (iv) Successfully complete thirty semester hours of the College-  
29 Level Examination Program ~~from an accredited degree-awarding community~~  
30 ~~college, college, or university~~ that includes:

31 (A) Three ~~three~~ semester hours in each of the following subject

1 matter areas: College algebra; ~~college composition~~; college composition  
2 modular; ~~college mathematics~~; principles of macroeconomics; principles of  
3 microeconomics; introductory business law; and information systems; and  
4 ~~or~~

5 (B) Six semester hours in each of the following subject matter  
6 areas: College composition; and college mathematics; or

7 (v) Successfully complete any combination of subdivisions (b)(iii)  
8 and (iv) of this subsection that ensures coverage of all topics and hours  
9 identified in subdivision (b)(iii) of this subsection;

10 (c) Have his or her education evaluated for equivalency by one of  
11 the following if the college degree is from a foreign country:

12 (i) An accredited degree-awarding college or university;

13 (ii) A foreign degree credential evaluation service company that is  
14 a member of the National Association of Credential Evaluation Services;  
15 or

16 (iii) A foreign degree credential evaluation service company that  
17 provides equivalency evaluation reports accepted by an accredited degree-  
18 awarding college or university;

19 (d)(i) Have successfully completed and passed examination for no  
20 fewer than two hundred class hours in Real Property Appraiser Board-  
21 approved qualifying education courses conducted by education providers as  
22 prescribed by rules and regulations of the Real Property Appraiser Board  
23 and completed the fifteen-hour National Uniform Standards of Professional  
24 Appraisal Practice Course. Each course shall include a proctored, closed-  
25 book examination pertinent to the material presented; or

26 (ii) Hold a degree in real estate from an accredited degree-awarding  
27 college or university that has had all or part of its curriculum approved  
28 by the Appraiser Qualifications Board as required core curriculum or the  
29 equivalent as determined by the Appraiser Qualifications Board. If the  
30 degree in real estate or equivalent as approved by the Appraiser  
31 Qualifications Board does not satisfy all required qualifying education



1 for credentialing, the remaining class hours shall be completed in Real  
2 Property Appraiser Board-approved qualifying education pursuant to  
3 subdivision (d)(i) of this subsection;

4 (e)(i) ~~(e)~~ Have no fewer than one thousand five hundred hours of  
5 experience as prescribed by rules and regulations of the Real Property  
6 Appraiser Board. The required experience shall be acceptable to the Real  
7 Property Appraiser Board and subject to review and determination as to  
8 conformity with the Uniform Standards of Professional Appraisal Practice.  
9 The experience shall have occurred during a period of no fewer than  
10 twelve months; or

11 (ii) Successfully complete a PAREA program. If the PAREA program  
12 does not satisfy all required experience for credentialing, the remaining  
13 experience hours shall be completed pursuant to subdivision (e)(i) of  
14 this subsection;

15 (f) Submit two copies of legible ink-rolled fingerprint cards or  
16 equivalent electronic fingerprint submissions to the Real Property  
17 Appraiser Board for delivery to the Nebraska State Patrol in a form  
18 approved by both the Nebraska State Patrol and the Federal Bureau of  
19 Investigation. A fingerprint-based national criminal history record check  
20 shall be conducted through the Nebraska State Patrol and the Federal  
21 Bureau of Investigation with such record check to be carried out by the  
22 Real Property Appraiser Board; and

23 (g) Within the twelve months following approval of the applicant's  
24 education and experience by the Real Property Appraiser Board, pass a  
25 certified residential real property appraiser examination or certified  
26 general real property appraiser examination, approved by the Appraiser  
27 Qualifications Board, prescribed by rules and regulations of the Real  
28 Property Appraiser Board, and administered by a contracted testing  
29 service.

30 (2) To qualify for an upgraded credential, a certified residential  
31 real property appraiser shall satisfy the following requirements:

1 (a) Submit two copies of legible ink-rolled fingerprint cards or  
2 equivalent electronic fingerprint submissions to the Real Property  
3 Appraiser Board for delivery to the Nebraska State Patrol in a form  
4 approved by both the Nebraska State Patrol and the Federal Bureau of  
5 Investigation. A fingerprint-based national criminal history record check  
6 shall be conducted through the Nebraska State Patrol and the Federal  
7 Bureau of Investigation with such record check to be carried out by the  
8 Real Property Appraiser Board; and

9 (b) Within the twelve months following approval of the applicant's  
10 education and experience by the Real Property Appraiser Board for an  
11 upgrade to a certified general real property appraiser credential, pass a  
12 certified general real property appraiser examination approved by the  
13 Appraiser Qualifications Board, prescribed by rules and regulations of  
14 the Real Property Appraiser Board, and administered by a contracted  
15 testing service.

16 (3) To qualify for a credential as a certified general real property  
17 appraiser, a certified residential real property appraiser shall:

18 (a) Meet the postsecondary educational requirements pursuant to  
19 subdivisions (1)(b) and (c) of section 76-2232;

20 (b) Successfully complete and pass proctored, closed-book  
21 examinations for no fewer than one hundred additional class hours in  
22 board-approved qualifying education courses conducted by education  
23 providers as prescribed by rules and regulations of the board, or hold a  
24 degree in real estate from an accredited degree-awarding college or  
25 university or equivalent pursuant to subdivision (1)(d)(ii) of section  
26 76-2232; and

27 (c) Meet the experience requirements pursuant to subdivision (1)(e)  
28 of section 76-2232.

29 (4) A certified residential real property appraiser shall satisfy  
30 the requirements for the trainee real property appraiser credential and  
31 licensed residential real property appraiser credential for a downgraded

1 credential. If requested, evidence acceptable to the Real Property  
2 Appraiser Board concerning the experience shall be presented along with  
3 an application in the form of written reports or file memoranda.

4 (5) The scope of practice for a certified residential real property  
5 appraiser shall be limited to real property appraisal practice concerning  
6 residential real property or real estate having no more than four  
7 residential units, if any, without regard to transaction value or  
8 complexity. The appraisal of subdivisions for which a development  
9 analysis or appraisal is necessary is not included in the scope of  
10 practice for a certified residential real property appraiser.

11 Sec. 10. Section 76-2232, Revised Statutes Supplement, 2021, is  
12 amended to read:

13 76-2232 (1) To qualify for a credential as a certified general real  
14 property appraiser, an applicant shall:

15 (a) Be at least nineteen years of age;

16 (b) Hold a bachelor's degree, or higher, from an accredited degree-  
17 awarding college or university;

18 (c) Have his or her education evaluated for equivalency by one of  
19 the following if the college degree is from a foreign country:

20 (i) An accredited degree-awarding college or university;

21 (ii) A foreign degree credential evaluation service company that is  
22 a member of the National Association of Credential Evaluation Services;  
23 or

24 (iii) A foreign degree credential evaluation service company that  
25 provides equivalency evaluation reports accepted by an accredited degree-  
26 awarding college or university;

27 (d)(i) Have successfully completed and passed examination for no  
28 fewer than three hundred class hours in Real Property Appraiser Board-  
29 approved qualifying education courses conducted by education providers as  
30 prescribed by rules and regulations of the Real Property Appraiser Board  
31 and completed the fifteen-hour National Uniform Standards of Professional

1 Appraisal Practice Course. Each course shall include a proctored, closed-  
2 book examination pertinent to the material presented; or

3 (ii) Hold a degree in real estate from an accredited degree-awarding  
4 college or university that has had all or part of its curriculum approved  
5 by the Appraiser Qualifications Board as required core curriculum or the  
6 equivalent as determined by the Appraiser Qualifications Board. If the  
7 degree in real estate or equivalent as approved by the Appraiser  
8 Qualifications Board does not satisfy all required qualifying education  
9 for credentialing, the remaining class hours shall be completed in Real  
10 Property Appraiser Board-approved qualifying education pursuant to  
11 subdivision (d)(i) of this subsection;

12 (e)(i) ~~(e)~~ Have no fewer than three thousand hours of experience, of  
13 which one thousand five hundred hours shall be in nonresidential  
14 appraisal work, as prescribed by rules and regulations of the Real  
15 Property Appraiser Board. The required experience shall be acceptable to  
16 the Real Property Appraiser Board and subject to review and determination  
17 as to conformity with the Uniform Standards of Professional Appraisal  
18 Practice. The experience shall have occurred during a period of no fewer  
19 than eighteen months; or

20 (ii) Successfully complete a PAREA program. If the PAREA program  
21 does not satisfy all required experience for credentialing, the remaining  
22 experience hours shall be completed pursuant to subdivision (e)(i) of  
23 this subsection;

24 (f) Submit two copies of legible ink-rolled fingerprint cards or  
25 equivalent electronic fingerprint submissions to the Real Property  
26 Appraiser Board for delivery to the Nebraska State Patrol in a form  
27 approved by both the Nebraska State Patrol and the Federal Bureau of  
28 Investigation. A fingerprint-based national criminal history record check  
29 shall be conducted through the Nebraska State Patrol and the Federal  
30 Bureau of Investigation with such record check to be carried out by the  
31 Real Property Appraiser Board; and

1 (g) Within the twelve months following approval of the applicant's  
2 education and experience by the Real Property Appraiser Board, pass a  
3 certified general real property appraiser examination, approved by the  
4 Appraiser Qualifications Board, prescribed by rules and regulations of  
5 the Real Property Appraiser Board, and administered by a contracted  
6 testing service.

7 (2) A certified general real property appraiser shall satisfy the  
8 requirements for the trainee real property appraiser credential, licensed  
9 residential real property appraiser credential, and certified residential  
10 real property appraiser credential for a downgraded credential. If  
11 requested, evidence acceptable to the Real Property Appraiser Board  
12 concerning the experience shall be presented along with an application in  
13 the form of written reports or file memoranda.

14 (3) The scope of practice for the certified general real property  
15 appraiser shall include real property appraisal practice concerning all  
16 types of real property or real estate that appraiser is competent to  
17 engage in.

18 Sec. 11. Section 76-2233.01, Revised Statutes Cumulative Supplement,  
19 2020, is amended to read:

20 76-2233.01 (1) A nonresident currently credentialed to engage in  
21 real property appraisal practice concerning real estate and real property  
22 under the laws of another jurisdiction may obtain a temporary credential  
23 as a licensed residential real property appraiser, a certified  
24 residential real property appraiser, or a certified general real property  
25 appraiser to engage in real property appraisal practice in this state.

26 (2) To qualify for the issuance of a temporary credential, an  
27 applicant shall:

28 (a) Submit an application on a form approved by the board;

29 (b) Submit a letter of engagement or a contract indicating the  
30 location of the real property appraisal practice assignment—and  
31 completion date;

1 (c) Submit an irrevocable consent that service of process upon him  
2 or her may be made by delivery of the process to the director of the  
3 board if the plaintiff cannot, in the exercise of due diligence, effect  
4 personal service upon the applicant in an action against the applicant in  
5 a court of this state arising out of the applicant's activities in this  
6 state; and

7 (d) Pay the appropriate application fee in an amount established by  
8 the board pursuant to section 76-2241.

9 (3) The credential status of an applicant under this section,  
10 including current standing and any disciplinary action imposed against  
11 his or her credentials, shall be verified through the National Registry  
12 of the Appraisal Subcommittee of the Federal Financial Institutions  
13 Examination Council.

14 (4) Application for a temporary credential is valid for one year  
15 from the date application is made to the board or upon the expiration of  
16 the assignment specified in the letter of engagement, whichever occurs  
17 first.

18 (5) A temporary credential issued under this section shall be  
19 expressly limited to a grant of authority to engage in real property  
20 appraisal practice required for an assignment in this state. Each  
21 temporary credential shall expire upon the completion of the assignment  
22 or upon the expiration of a period of six months from the date of  
23 issuance, whichever occurs first. A temporary credential may be renewed  
24 for one additional six-month period.

25 (6) Any person issued a temporary credential to engage in real  
26 property appraisal practice in this state shall comply with all of the  
27 provisions of the Real Property Appraiser Act relating to the appropriate  
28 classification of credentialing. The board may, upon its own motion, and  
29 shall, upon the written complaint of any aggrieved person, cause an  
30 investigation to be made with respect to an alleged violation of the act  
31 by a person who is engaged in, or who has engaged in, real property

1 appraisal practice as a temporary credential holder, and that person  
2 shall be deemed a real property appraiser within the meaning of the act.

3 Sec. 12. Section 76-2236, Revised Statutes Cumulative Supplement,  
4 2020, is amended to read:

5 76-2236 (1) Every credential holder shall furnish evidence to the  
6 board that he or she has satisfactorily completed no fewer than twenty-  
7 eight hours of approved continuing education activities in each two-year  
8 continuing education period. ~~The continuing education period begins on~~  
9 ~~January 1 of the next year for any credential holder who first obtained~~  
10 ~~his or her credential at the current level on or after July 1.~~ Hours of  
11 satisfactorily completed approved continuing education activities cannot  
12 be carried over from one two-year continuing education period to another.  
13 Evidence of successful completion of such continuing education activities  
14 for the two-year continuing education period, including passing  
15 examination if applicable, shall be submitted to the board in the manner  
16 prescribed by the board. No continuing education activity shall be less  
17 than two hours in duration. A person who holds a temporary credential  
18 does not have to meet any continuing education requirements in the Real  
19 Property Appraiser Act.

20 (2) As prescribed by rules and regulations of the Real Property  
21 Appraiser Board and at least once every two years, the seven-hour  
22 National Uniform Standards of Professional Appraisal Practice Update  
23 Course as approved by the Appraiser Qualifications Board or the  
24 equivalent of the course as approved by the Real Property Appraiser  
25 Board, shall be included in the continuing education requirement of each  
26 credential holder. An instructor certified by the Appraiser  
27 Qualifications Board satisfies this requirement by successfully  
28 completing a seven-hour instructor recertification course and examination  
29 as approved by the Appraiser Qualifications Board.

30 (3) A continuing education activity conducted in another  
31 jurisdiction in which the activity is approved to meet the continuing

1 education requirements for renewal of a credential in such other  
2 jurisdiction shall be accepted by the board if that jurisdiction has  
3 adopted and enforces standards for such continuing education activity  
4 that meet or exceed the standards established by the Real Property  
5 Appraiser Act and the rules and regulations of the board.

6 (4) The board may adopt a program of continuing education for  
7 individual credentials as long as the program is compliant with the  
8 Appraiser Qualifications Board's criteria specific to continuing  
9 education.

10 (5) No more than fourteen hours may be approved by the Real Property  
11 Appraiser Board as continuing education in each two-year continuing  
12 education period for participation, other than as a student, in appraisal  
13 educational processes and programs, which includes teaching, program  
14 development, authorship of textbooks, or similar activities that are  
15 determined by the board to be equivalent to obtaining continuing  
16 education. Evidence of participation shall be submitted to the board upon  
17 completion of the appraisal educational process or program. No  
18 preapproval will be granted for participation in appraisal educational  
19 processes or programs.

20 (6) Qualifying education, as approved by the board, successfully  
21 completed by a credential holder to fulfill the class-hour requirement to  
22 upgrade to a higher classification than his or her current  
23 classification, shall be approved by the board as continuing education.

24 (7) Qualifying education, as approved by the board, taken by a  
25 credential holder not to fulfill the class-hour requirement to upgrade to  
26 a higher classification, shall be approved by the board as continuing  
27 education if the credential holder completes the examination.

28 (8) A board-approved supervisory real property appraiser and trainee  
29 course successfully completed by a certified real property appraiser  
30 shall be approved by the board as continuing education no more than once  
31 during each two-year continuing education period.



1           (9) The Real Property Appraiser Board shall approve continuing  
2 education activities and instructors which it determines would protect  
3 the public by improving the competency of credential holders.

4           Sec. 13. Original sections 76-2201, 76-2203, 76-2207.23, and  
5 76-2218, Reissue Revised Statutes of Nebraska, sections 76-2233.01 and  
6 76-2236, Revised Statutes Cumulative Supplement, 2020, and sections  
7 76-2207.30, 76-2221, 76-2230, 76-2231.01, and 76-2232, Revised Statutes  
8 Supplement, 2021, are repealed.

9           Sec. 14. Since an emergency exists, this act takes effect when  
10 passed and approved according to law.

## 2022 NRPAB Calendar

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■   ■   ■   ■   ■   ■   ■

# Appraisal Subcommittee

*Federal Financial Institutions Examination Council*

December 7, 2021

**Via Email**

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board  
P O Box 94963  
Lincoln, NE 68509-4963  
[Tyler.kohtz@nebraska.gov](mailto:Tyler.kohtz@nebraska.gov)

Dear Tyler Kohtz:

Pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, (Title XI), States undergo a Compliance Review every two years. Due to the ongoing uncertainty of travel restrictions and to protect the health and safety of all concerned, the Appraisal Subcommittee (ASC) will be conducting a State Off-Site Assessment (SOA) of Nebraska's real estate appraiser regulatory program (Appraiser Program) February 14-17, 2022. Part of the SOA will involve virtually observing the Real Estate Appraisal Board meeting, including executive session, on February 17<sup>th</sup>.

The SOA is a limited assessment and evaluation of the Appraiser Program's compliance with Title XI intended to provide feedback to your staff and does not result in findings regarding compliance or a program rating.

Jenny Tidwell and Neal Fenochietti, ASC staff, will facilitate the SOA. The SOA will cover the period March 2019 to January 2022.

Please email the materials requested below to [jenny@asc.gov](mailto:jenny@asc.gov) and [neal@asc.gov](mailto:neal@asc.gov). These materials should be current as of January 18, 2022 and submitted no later than January 25, 2022.

**Please provide:**

- An appraiser complaint log (in a sortable format) identifying the case number, respondent, complainant, opening and closing date, status, and method of disposition which includes the following:
  - All open complaints **regardless of the date filed** including complaints referred to other governmental departments, divisions, offices, and any private third-party processors;
  - All complaints that have been closed since March 2019;
  - An explanation for any open cases the State wants considered exempt from the 12-month processing time for special documented circumstances<sup>1</sup>;
- Current real estate appraiser-related statutes, regulations, and written policies/procedures;
- Any draft or proposed real estate appraiser-related statutes and regulations;

- Sortable list of temporary practice permit applications received during the SOA period identifying name of the applicant, date application received, date completed application received, date of issuance, and date of expiration, if any;
- List of all approved real estate appraiser-related education course offerings for qualifying and continuing education;
- Copies or virtual screenshots of all blank checklists/forms used while processing applications, education and/or investigations;
- Blank copies or virtual screenshots of all current real estate appraiser applications (including those for resident licensure /certification, temporary practice, reciprocity, and education provider/instructor approval);
- If you conduct audits of the required continuing education for renewing credentials, please provide a sortable list of credentials audited and the results for each;
- Official Board/Commission and committee meeting minutes, including executive session minutes, issued during the SOA period; and
- Responses to the attached Appraiser Program Information Collection Form.

After receipt of the listed items, your Policy Manager will contact you to schedule time to discuss the materials and activities of your program. Please contact Jenny Tidwell at (202) 441-1538 with any questions.

Sincerely,

  
Denise Graves  
Deputy Executive Director

#### Attachment

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<sup>1</sup> Special documented circumstances are those extenuating circumstances (fully documented) beyond the control of the State agency that delays normal processing of a complaint such as: complaints involving a criminal investigation by a law enforcement agency when the investigative agency requests that the State refrain from proceeding; final disposition that has been appealed to a higher court; documented medical condition of the respondent; ancillary civil litigation; and complex fraud cases that involve multiple individuals and reports. Such special documented circumstances also include those periods when State rules require referral of a complaint to another State entity for review and the State agency is precluded from further processing of the complaint until it is returned. In that circumstance, the State agency should document the required referral and the time period during which the complaint was not under its control or authority.

■ ■ ■ ■ ■ ■ ■

# Appraisal Subcommittee

*Federal Financial Institutions Examination Council*

December 7, 2021

**Via Email**

Tyler Kohtz, Director  
Nebraska Real Property Appraiser Board  
P O Box 94963  
Lincoln, NE 68509-4963  
[Tyler.kohtz@nebraska.gov](mailto:Tyler.kohtz@nebraska.gov)

Dear Tyler Kohtz:

Pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, (Title XI), States undergo a Compliance Review every two years. Due to the ongoing uncertainty of travel restrictions and to protect the health and safety of all concerned, the Appraisal Subcommittee (ASC) will be conducting a State Off-Site Assessment (SOA) of Nebraska's appraisal management company regulatory program (AMC Program) February 14-17, 2022. Part of the SOA will involve virtually observing the Real Estate Appraisal Board meeting, including executive session, on February 17<sup>th</sup>.

The SOA is a limited assessment and evaluation of the AMC Program's compliance with Title XI, the interagency AMC Rule, and the AMC Registry Fee Rule, intended to provide feedback to your staff and does not result in findings regarding compliance or a program rating.

Jenny Tidwell and Neal Fenochietti, ASC staff, will facilitate the SOA. The SOA will cover the period March 2019 to January 2022.

Please email the materials requested below to [jenny@asc.gov](mailto:jenny@asc.gov) and [neal@asc.gov](mailto:neal@asc.gov). These materials should be current as of January 18, 2022 and submitted no later than January 25, 2022.

**Please provide:**

- An AMC complaint log (in a sortable format) identifying the case number, respondent, complainant, opening and closing date, status, and method of disposition which includes the following:
  - All open complaints **regardless of the date filed** including complaints referred to other governmental departments, divisions, offices, and any private third-party processors;
  - All complaints that have been closed since March 2019;
  - An explanation for any open cases the State wants considered exempt from the 12-month processing time for special documented circumstances<sup>1</sup>;
- Current AMC-related statutes, regulations, and written policies/procedures;
- Any draft or proposed AMC-related statutes and regulations;
- Copies or virtual screenshots of all blank checklists/forms used while processing applications, and/or investigations;

- Blank copies or virtual screenshots of all current AMC applications;
- A list of all State registered AMCs that meet the federal definition and therefore are required to be on the National Registry;
- Sample copy of the AMC registration document issued;
- Official Board/Commission and committee meeting minutes, including executive session minutes, issued during the SOA period; and
- Responses to the attached AMC Program Information Collection Form.

After receipt of the listed items, your Policy Manager will contact you to schedule time to discuss the materials and activities of your program. Please contact Jenny Tidwell at (202) 441-1538 with any questions.

Sincerely,



Denise Graves  
Deputy Executive Director

#### Attachment

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<sup>1</sup> Special documented circumstances are those extenuating circumstances (fully documented) beyond the control of the State agency that delays normal processing of a complaint such as: complaints involving a criminal investigation by a law enforcement agency when the investigative agency requests that the State refrain from proceeding; final disposition that has been appealed to a higher court; documented medical condition of the respondent; ancillary civil litigation; and complex fraud cases that involve multiple individuals and reports. Such special documented circumstances also include those periods when State rules require referral of a complaint to another State entity for review and the State agency is precluded from further processing of the complaint until it is returned. In that circumstance, the State agency should document the required referral and the time period during which the complaint was not under its control or authority.

**Subject:** DECEMBER NEWSLETTER: A look back and a look ahead



Dear Tyler Kohtz,

It is hard to believe that it is already December of 2021.

At the beginning of the year, I hoped to see so many of you in person as the world started to reopen. As we all know, things didn't work out that way, but that didn't stop our work.

This year was a busy one. In addition to the work of our boards on standards and qualifications, we launched the Pathway to Success Grant and saw several PAREA modules enter development. In fact, it is possible we could see the first PAREA module in the marketplace in the second quarter of next year.

Our Board of Trustees continued its work to address diversity, equity and inclusion in the appraisal profession, including by looking at our own board recruitment and interview processes to ensure they met best practice.

Throughout these new and continued initiatives, we maintained a high engagement rate with appraisers, stakeholders and consumers through virtual meetings, email communications, and even a new podcast. This has helped us open new lines of communication and hear more directly from you.

I say this a lot, but it is because it is true. Our work would not be possible without the commitment of our board, resource panel and council members, sponsors, and stakeholders.

Thank you to each and every one of you who has committed time to meetings, commenting on exposure drafts and reading these monthly notes. Your contributions are invaluable to the appraisal profession.

Finally, I join the entire staff at The Appraisal Foundation in wishing you and yours a happy holiday season and a wonderful new year.

We will see you in 2022!

### **In This Newsletter**

**From the President's Desk:**  
**Our thanks and best holiday wishes**

**Updates from the AQB**

**Appraiser Talk**

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### **Upcoming Events**

**February 17:** [ASB Public Meeting](#)

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### **Helpful Resources**

[7-Hour Course and Reference Manual FAQs](#)

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### **Contact Us**

T 202-347-7722

[info@appraisalfoundation.org](mailto:info@appraisalfoundation.org)

[www.appraisalfoundation.org](http://www.appraisalfoundation.org)

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### **Follow Us**

Sincerely,

Dave Bunton  
President

## Updates from the AQB

The AQB has released a new Q&A on PAREA sequencing. Click [here](#) to read.

Booklets are now available for the newest edition of the Real Property Appraiser Qualification Criteria which will be effective on January 1, 2022. Contact Brigitte Coulton at [brigitte@appraisalfoundation.org](mailto:brigitte@appraisalfoundation.org) to learn more.

## Appraiser Talk

The Appraisal Foundation's podcast Appraiser Talk releases it's newest episode every Monday.

You can check out a full list of published podcasts and listen to each episode [here](#). Click [here](#) to sign up to receive a notification each time a new episode is published.

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 Timmerman at [amy@appraisalfoundation.org](mailto:amy@appraisalfoundation.org).



### Share this Newsletter

Click [here](#) to get a shareable link of this month's newsletter to share on social media.

## 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](http://www.appraisalfoundation.org).

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This message was sent to [tyler.kohtz@nebraska.gov](mailto:tyler.kohtz@nebraska.gov) from [news@appraisalfoundation.org](mailto:news@appraisalfoundation.org)

Dave Bunton  
The Appraisal Foundation  
1155 15th Street NW STE 1111  
Washington, DC 20005



*Media Contact:*  
*Amy Timmerman*  
*(202) 624-3048*  
[amy@appraisalfoundation.org](mailto:amy@appraisalfoundation.org)

## **The Appraisal Foundation Awards Pathway to Success Grant to Appraisal Institute**

(Washington, DC) November 16, 2021 – The Appraisal Foundation’s (TAF) Board of Trustees today formally announced the award of a Pathway to Success Grant to the Appraisal Institute (AI) for the development of a Practical Applications of Real Estate Appraisal (PAREA) program. The competitive grant application was reviewed, scored, and recommended for approval by a team representing Foundation trustees, sponsoring organizations, and the Appraiser Qualifications Board.

The Appraisal Institute will receive the full grant amount of \$500,000 to build its PAREA program in collaboration with its partners, provided that program development hits predetermined milestones. The AI Board of Directors approved the development of PAREA in September, committing more than \$2 million toward the development of a PAREA program.

“We are pleased to award the Appraisal Institute with the very first Pathway to Success Conditional Grant,” said TAF President Dave Bunton. “PAREA will play a critical role in the future of the appraisal profession as we continue to welcome in the newest generation of appraisers, and we look forward to seeing the finished program and the impact it will have on an aspiring appraiser’s ability to gain their experience hours and work towards their certification.”

“One of the Appraisal Institute’s top priorities is to create a pathway for a diverse new group of individuals to enter the valuation profession,” said Appraisal Institute President Rodman Schley, MAI, SRA. “The Appraisal Institute is excited about this terrific collaboration and we’re proud to help the next generation of appraisers.”

The Pathway to Success Conditional Grant is designed to open up the appraisal profession to a new generation of appraisers. The grant requires that the PAREA program be brought to market within two calendar years and is conditional on the completion of the project milestones. The grant also stipulates that participant preference be given to veterans, minorities, and those in designated rural areas.

PAREA is an alternative pathway for aspiring appraisers to gain their required experience hours to become a certified appraiser. Historically, the only option for an appraiser to complete their experience hours was through a supervisor/trainee model that requires the aspiring appraiser to find their own supervisor. PAREA is currently accepted in 20 states, and that number is set to increase as more states adopt this alternative pathway.

# Second Exposure Draft

2023 USPAP

December 6, 2021



Authorized by Congress as the Source of Appraisal  
Standards and Appraiser Qualifications

APPRAISAL STANDARDS BOARD

# Table of Contents

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This Table of Contents includes a key to help readers know what has changed between the First Exposure Draft and this Second Exposure Draft. The keys show “modified” or “no changes” below, and refer only to proposed USPAP changes, not changes to rationale. These keys are only included in the main Exposure Draft, not the appendices.

**MODIFIED** Changed since First Exposure Draft.

**NO CHANGES** Not changed since First Exposure Draft.

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<sup>1</sup> The Appendices show all proposed changes (proposed insertions and deletions). For ease of reading, only text proposed for insertion is shown in the sections before the Appendices.

# Introduction

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## **Proposed Changes for the 2023 Edition of the *Uniform Standards of Professional Appraisal Practice* (USPAP)**

The goal of the *Uniform Standards of Professional Appraisal Practice* (USPAP) is to promote and maintain a high level of public trust in appraisal practice by establishing requirements for appraisers. With this goal in mind, the Appraisal Standards Board (ASB) regularly solicits and receives comments and suggestions as it continually works to develop, interpret, and amend USPAP as needed.

Based on feedback, prior exposure drafts, the ASB's own internal tracking of recent past changes to USPAP, and other sources, the ASB is currently considering changes for the 2023 edition of USPAP. Please note this edition will be labeled *2023 USPAP*, but its end date will be determined sometime after adoption of the changes. Due to the lengthy process involved in promulgating new editions of USPAP, the public will be given sufficient time in advance of a new edition of USPAP becoming effective.

The Second Exposure Draft continues to propose adding an interpretation within the ETHICS RULE and a change related to what information, at a minimum, an appraisal report must contain if one or more inspections are performed as part of the scope of work.

This Exposure Draft also includes a proposed clarification to a development and reporting requirement relating to transfers of a property. Lastly, there are proposed modifications and/or deletions of some definitions and minor edits to the USPAP publication. If you have any questions, please contact the Board at [ASB@appraisalfoundation.org](mailto:ASB@appraisalfoundation.org).

**On behalf of the ASB, thank you for taking the time to review and respond to this exposure draft.**

Michelle Czekalski Bradley  
Chair, Appraisal Standards Board

# Join the Conversation

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Appraisal Standards Board Chair, Michelle Czekalski Bradley, and Appraisal Foundation Vice President of Appraisal Issues, Lisa Desmarais, will host a webinar to discuss this Exposure Draft on January 6, 2022, at 1:00 PM ET (10:00 AM PT). Register [here](#) to attend the webinar.

The ASB will also accept verbal comments at its virtual public meeting on Thursday, February 17, 2022. You may register to attend the virtual meeting by visiting: [https://us02web.zoom.us/webinar/register/WN\\_VsJLAKTJTfYCbC8yGDxINA](https://us02web.zoom.us/webinar/register/WN_VsJLAKTJTfYCbC8yGDxINA).

All interested parties are encouraged to comment in writing to the ASB before the deadline of February 4, 2022. Each member of the ASB will thoroughly read and consider all comments.

## Send Your Comments by February 4, 2022

The format of this exposure draft is new compared with those released in recent years. Rationale for any changes is presented in the first part without line numbers. Complete proposed changes are organized in the second part, as appendices, and are shown with line numbers. This difference is intended to distinguish for the reader those parts that explain the changes to USPAP from the proposed changes themselves. Where text is proposed for deletion in USPAP, that text is shown as strikethrough (for example, ~~This is strikethrough text proposed for deletion~~). Text that is proposed to be added to USPAP is underlined (for example, This is text proposed for insertion).

Please go to the [Appendices](#) to see all proposed text changes (text that is either proposed for insertion or deletion). You can use the “Go Back” button to easily return to the text after viewing the Appendices. Note that the button only works if you download the file and view in Adobe Acrobat®.

Only footnotes that are being changed, added, or deleted are shown in this Exposure Draft in the [USPAP Footnotes section](#). Footnotes that already exist in the 2020-2022 USPAP (and that are not being changed, added or deleted) are omitted in this Exposure Draft, but that is based merely on a formatting decision.

When commenting on various aspects of the exposure draft, it is very helpful to reference sections and line numbers, fully explain the reasons for concern or support, provide examples or illustrations, and suggest any alternatives or additional issues the ASB should consider.

To submit comments, please visit: <https://www.surveymonkey.com/r/ASBComments>

For ease of processing, we prefer you use the SurveyMonkey for your comments. If you are unable to provide your comments via SurveyMonkey, you may also email the ASB at [ASB@appraisalfoundation.org](mailto:ASB@appraisalfoundation.org).

All written comments will be posted for public viewing, exactly as submitted, on the website of The Appraisal Foundation (<https://www.appraisalfoundation.org>). Names may be redacted upon request. The Appraisal Foundation reserves the right not to post written comments that contain offensive or inappropriate statements.

# Section 1: ETHICS RULE

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In the [First Exposure Draft](#), the ASB proposed to add an interpretation (in the form of a Comment) to one part of the ETHICS RULE. In this Second Exposure Draft, the ASB is proposing a revised version (compared to the first exposure draft) of the Comment and is also, in response to changes in how laws and regulations have evolved over the years, proposing changes to an already existing requirement related to unsupported conclusions.

Much of the rationale presented in the First Exposure Draft for the proposed Comment remains applicable and thus, some of it is restated below.

## **Proposed New Comment to the ETHICS RULE**

The ASB is proposing to add an interpretation into the Conduct section of the ETHICS RULE related to the concept of “unsupported conclusions.” Specifically, the proposed Comment is addressing the currently unmentioned, opposite, and yet very important concept of “supported conclusions.” The proposed Comment is derived partially from a concept already addressed in in Advisory Opinion 16, *Fair Housing Laws and Appraisal Report Content*. Specifically, Advisory Opinion 16 addresses this topic by indicating that, in some cases, even supported conclusions relating to certain characteristics cannot be used because they are precluded by applicable law.

## **Reason for Adding a New Comment to the ETHICS RULE**

Recently, there has been intense media focus on issues relating to discrimination, fair housing, and real property values. These issues are very complex and involve layers of social, economic, and urban planning matters, most of which go well beyond USPAP. However, because appraisal is one facet of the greater mortgage lending process, the appraisal, the appraisal body of knowledge, and the appraisal process have become part of the dialogue.

More specifically, there have been discussions about appraiser’s comparable sale selections and questions about how appraisers support some of their conclusions. The ASB does not own or control the general appraisal body of knowledge and therefore cannot establish or amend practices related to the appropriate selection of data in any valuation assignment. However, the Conduct section of the ETHICS RULE clearly indicates the following:

*An appraiser must not perform an assignment with bias.*

Further, the current Conduct section of the ETHICS RULE goes on to state:

*An appraiser must not use or rely on **unsupported** conclusions relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value.*



The ASB issued a [Discussion Draft](#) in June 2021 and received feedback from many sources, including from those in the appraisal regulatory arena for real property. Several commenters made the point that the above provision contains a reference to **unsupported** opinions and conclusions, which might be interpreted to imply that **supported** opinions or conclusions based on characteristics such as those listed, may be acceptable in all or most situations.

It is important to remember that concepts in USPAP are interrelated. Any one sentence in USPAP must be interpreted as part of the concept as presented throughout the publication. USPAP requirements are intertwined and the DEFINITIONS, Rules, STANDARDS, and Standards Rules, all work together to create the set of requirements uniquely applicable in each appraisal assignment.

For example, instances in real property appraisal when a **supported** conclusion related to a protected group or protected groups may be appropriate, not precluded by law, and necessary for credible assignment results, may include:

- Residences located in communities with deed restrictions related to age (e.g., at least one property owner is required to be a minimum of 55 years of age).<sup>1</sup>
- Real property located in an area governed by a sovereign nation (e.g., tribal lands).<sup>2</sup>

Advisory Opinion 16, which is guidance illustrating the applicability of USPAP in specific situations and not a part of USPAP, offers some clarity on the issue by stating:

*In some cases, even **supported** conclusions in assignments relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or group homogeneity cannot be used because they are precluded by applicable law.*

However, given that an Advisory Opinion is an illustration of the applicability of USPAP and not a part of USPAP itself, the argument has been made that, in the best interest of public trust, the ASB should consider adding similar language from Advisory Opinion 16 into the ETHICS RULE. This would make the language become part of USPAP and therefore enforceable.

The ETHICS RULE applies to all appraisers, all assignments, and is applicable for all appraisal disciplines. The ETHICS RULE specifies the personal obligations and responsibilities of the individual appraiser.

<sup>1</sup> For example, as noted in [www.hud.gov/sites/documents/DOC\\_7769.PDF](http://www.hud.gov/sites/documents/DOC_7769.PDF) the Housing for Older Persons Act of 1995 amended the housing for older persons exemption against familial status discrimination (and it established a “good faith reliance defense...against persons who illegally act in good faith to exclude children on a legitimate belief that the housing facility or community was entitled to the exemption”

<sup>2</sup> [www.ncai.org](http://www.ncai.org)

**The proposed new Comment in the ETHICS RULE addresses questions related to supported conclusions to highlight that supported conclusions must never be illegally discriminatory.**

The addition of the proposed Comment into the ETHICS RULE addresses a few points related to supported conclusions based on characteristics such as race, color, religion, national origin, sex, sexual orientation, gender, gender identity, marital status, familial status, age, receipt of public assistance income, and disability:

- The ETHICS RULE is applicable for all appraisal disciplines (real property, personal property, and business appraisal).
- The laws that are applicable to each appraisal or appraisal review vary greatly by assignment.
- Fair housing laws do not apply to all appraisal assignments and thus are not applicable in certain situations. There are exemptions *within* fair housing laws, exemptions *to* fair housing laws, and instances where fair housing laws are not applicable. For example, the Housing for Older Persons Act of 1995 is an exemption to fair housing laws.
- In virtually all instances for residential real property appraisal assignments, supported conclusions based on the characteristics of protected groups such as those listed in the ETHICS RULE, violate state or federal laws regarding discrimination. Supported conclusions related to the characteristics of protected groups **may not** violate any laws in other instances and may be necessary for credible assignment results. For example, if a business appraisal is being completed on a business that makes products for one specific ethnic group, the business appraisal would likely need to use supported conclusions based upon the characteristics of that group served by the specific business.

In light of the foregoing, the ASB is proposing the following language. If adopted, the section of the ETHICS RULE, as amended, would appear as noted on the next page.

**Note:** the word “*disability*” is an administrative edit, replacing the word “*handicap*.”

## CONDUCT:

An appraiser must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests.

An appraiser:

- must not perform an assignment with bias;
- must not advocate the cause or interest of any party or issue;
- must not agree to perform an assignment that includes the reporting of predetermined opinions and conclusions;
- must not misrepresent his or her role when providing valuation services that are outside of appraisal practice;
- must not communicate assignment results with the intent to mislead or to defraud;
- must not use or communicate a report or assignment results known by the appraiser to be misleading or fraudulent;
- must not knowingly permit an employee or other person to communicate a report or assignment results that are misleading or fraudulent;
- must not use or rely on unsupported conclusions relating to characteristics such as race, color, religion, national origin, sex, sexual orientation, gender, gender identity, marital status, familial status, age, receipt of public assistance income, disability, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value;<sup>1</sup>

Comment: Laws or regulations may preclude the use of certain specific information or supported conclusions related to protected group(s).<sup>2</sup>

- must not engage in criminal conduct;
- must not willfully or knowingly violate the requirements of the RECORD KEEPING RULE; and
- must not perform an assignment in a grossly negligent manner.

Comment: Development standards (1-1, 3-1, 5-1, 7-1 and 9-1) address the requirement that “an appraiser must not render appraisal services in a careless or negligent manner.” The above requirement deals with an appraiser being grossly negligent in performing an assignment which would be a violation of the Conduct section of the ETHICS RULE.

This proposed change can also be found in [Appendix 1: ETHICS RULE](#).

## Section 2: DISCLOSING TYPE AND EXTENT OF INSPECTION IN SCOPE OF WORK REPORTING

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### Context for the Proposed Change

As part of the scope of work, the appraiser decides whether or not to perform an inspection of a property that is the subject of an assignment. USPAP does not require a property to be inspected but does establish minimum appraisal and appraisal review reporting requirements. However, USPAP does require that the appraiser recognizes ethical obligations in a certification stating whether they did (or did not) perform a personal inspection of the property; and the report must disclose sufficient information for the client and other intended users to understand the report properly.<sup>3</sup>

Stakeholders have recently expressed concern over the reporting of the type and extent of an inspection of a property that is the subject of a report (or, for appraisal review, the property that is the subject *in* a report). Specifically, the concern has arisen due to changes related to inspection practices and sophisticated technologies appraisers may use to assist them while performing an appraisal. The ASB's proposed solution is to require the appraisal report to specifically include a clear disclosure of the type and extent of any inspection of a property that is the subject of (or in) a report where that inspection was one that was performed by the appraiser as a part of their scope of work.

The new disclosure requirements go beyond just disclosing when a "personal" inspection was made or not. Thus, as is noted in another section of this exposure draft, the ASB is also proposing deletion of the definition of "personal inspection."

The ASB published the First Exposure Draft with proposals to address these issues and, as always, solicited comments from the public. In addition to requesting, receiving, and reviewing written comments from stakeholders, the ASB also responded to questions during a webinar and public meeting, obtained feedback from state regulators during an open forum in October 2021 at the Association of Appraiser Regulatory Officials (AARO) conference, and conducted a survey of members of The Appraisal Foundation Advisory Council (TAFAC) and the Industry Advisory Council (IAC). There was mixed feedback regarding the First Exposure Draft's proposed change to remove the certification statement related to personal inspection. Yet a strong consensus emerged that reporting of the type and extent of an inspection of a property that is a subject of (or in) a report was insufficient.

<sup>3</sup> See SCOPE OF WORK RULE.

## Summary of the Proposed Change

In this Second Exposure Draft, the ASB proposes to add a sentence clarifying the scope of work reporting requirement to STANDARDS RULES 2, 4 and 8. Specifically, whenever one of more inspections of the property that is the subject of a report occurs (or, for appraisal review, whenever an inspection of the property that is the subject of the work under review occurs), the report is required to specifically contain information on both the type and extent of that inspection.

A parallel change is not proposed for STANDARD 6: Mass Appraisal, Reporting. The reporting standard for mass appraisal has many nuanced reporting differences that need to remain as such. Mass appraisal is appraising a universe of properties, and thus, the concept of an “inspection” is fulfilled in a different way than it is for the appraisal of an individual subject of property.

For the purposes of illustration, the proposed change is shown below using Standards Rules 2-2(a) and 2-2(b) as examples.

### If adopted, the requirement would read as follows:

#### Standards Rule 2-2(a)(viii)

The content of an Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum:

#### **summarize the scope of work used to develop the appraisal;**

Comment: Summarizing the scope of work includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

When one or more inspections of the property that is the subject of the report were performed as part of the scope of work, summarize the type and extent of the inspection(s).

#### Standards Rule 2-2(b)(x)

The content of a Restricted Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum:

#### **state the scope of work used to develop the appraisal;**

Comment: Stating the scope of work includes disclosure of research and analyses performed and might also include disclosure of research and analyses not performed.

When one or more inspections of the property that is the subject of the report were performed as part of the scope of work, state the type and extent of the inspection(s).

## Goal of the Proposed Change

This proposed change is intended to help ensure that clients and other intended users are provided with sufficient information about the appraiser's scope of work so they can understand the report properly.

Currently, the Standards Rules related to appraisal and appraisal review reporting already require an appraiser to summarize (or state) the scope of work used to develop the appraisal or the appraisal review. Regarding property inspections, until recent advancements in technology, the meaning of "I have made a personal inspection" was sufficient to understand the inspection. But with changes in technology, clients and appraisers themselves have indicated the "I have/have not" statement is not enough information.

The proposed requirement to summarize (or state) the type and extent of inspection is intended to indicate the level of inspection that the appraiser determined was necessary for credible assignment results. For example, the appraiser may report that the type of inspection was a "visual observation," and the extent was "from the street." This type of explanation can help clients understand that there are different levels of *personal inspection*. In contrast, the scope of work for other assignments will require a complete visual inspection of the interior and exterior areas of the subject property.

## Application of the Proposed Change

The proposed new sentence applies only to assignments in which one or more inspections were performed **as part of the scope of work**. Thus, when an appraiser determines that an inspection is necessary for credible assignment results and performs an inspection, the appraiser must also include a summary (or statement) about the type and extent of that inspection.

On the other hand, if, for example, an appraiser was to receive, from the client, a copy of an inspection report about the subject property, this inspection report would not be categorized as part of the scope of work for the appraiser's assignment. And, in the report, the appraiser would treat the inspection report in a manner similar to any other information analyzed to support the opinions and conclusions.

To summarize, the proposed additional sentence requiring disclosure of the type and extent of inspection in the report is applicable when an inspection is performed **as part of the scope of work**.

These proposed changes, if adopted, will appear in the following places:

Standards Rule 2-2(a)(viii)	Standards Rule 8-2(a)(viii)
Standards Rule 2-2(b)(x)	Standards Rule 8-2(b)(x)
Standards Rule 4-2(g)	

To view the complete proposed changes for each of the Standards Rules listed above, go to [Appendix 2: DISCLOSING TYPE AND EXTENT OF INSPECTION IN SCOPE OF WORK REPORTING](#).

## Section 3: TRANSFERS AND SALES

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STANDARDS 1, 7, and 9 have requirements, under certain circumstances, where the appraiser would need to analyze prior sales of a subject property. However, it has been brought to the ASB’s attention that while a “sale of a property” is essentially a “transfer of a property,” there is a minor technical difference between the two. A sale always includes a transfer, but a transfer may not always technically include a sale.

This issue is directly related to the work of real property appraisers (STANDARDS 1 and 2), personal property appraisers (STANDARDS 7 and 8), and business appraisers (STANDARDS 9 and 10).

As an example, for business appraisers, in the sale of companies, those sales are often structured in ways that are not considered “true” sales. For example, they can be re-organizations, mergers, or other legal processes that convey or transfer an interest from one person (or entity) to another. There might even be partial transfers of businesses.

While USPAP guidance has always maintained that a “sale” and a “transfer” are essentially the same, enough questions have been raised about the issue that the ASB is now proposing this change.

**If adopted, here is one example of what the requirement would be:**

**Standards Rule 1-5, SALE AGREEMENTS, OPTIONS, LISTINGS, PRIOR SALES, AND OTHER TRANSFERS**

When the value opinion to be developed is market value, an appraiser must, if such information is available to the appraiser in the normal course of business:

- (a) analyze all agreements of sale, options, and listings of the subject property current as of the effective date of the appraisal; and
- (b) analyze all sales and other transfers of the subject property that occurred within the three (3) years prior to the effective date of the appraisal.

The addition of the words “and other transfers.” if adopted, would then appear in the development and reporting standards in the following places:

Standards Rule 1-5(b)	Standards Rule 8-2(a)(x)(3)
Standards Rule 2-2(a)(x)(3)	Standards Rule 8-2(b)(xii)(3)
Standards Rule 2-2(b)(xii)(3)	Standards Rule 9-4(b)
Standards Rule 7-5(b)	

To view the complete proposed changes for each of the Standards Rules listed above, go to [Appendix 3: TRANSFERS AND SALES](#).

## Section 4: DEFINITIONS TO RETIRE

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### Definition of Assignment Elements

The ASB has proposed to remove the definition of ASSIGNMENT ELEMENTS.

The current definition includes a list of the assignment elements, as stated in the Problem Identification section of the SCOPE OF WORK RULE, which are applicable in every appraisal assignment. However, in a few circumstances, the assignment elements listed in the definition may not be the exact ones that are applicable in some appraisal review assignments.

To view the definition being proposed for deletion, go to [Appendix 4: DEFINITIONS TO RETIRE, Assignment Elements](#).

### Definition of Misleading

The definition of MISLEADING is proposed for deletion. While some stakeholders presented valid reasons for retaining it, others presented even more convincing arguments for deletion. If the change is adopted, the term will revert to its common dictionary definition and will no longer have a specific USPAP definition.

To view the definition being proposed for deletion, go to [Appendix 4: DEFINITIONS TO RETIRE, Misleading](#).

### Definition of Personal Inspection

The ASB has proposed to remove the definition of PERSONAL INSPECTION.

Removing the definition of personal inspection will make it possible for the common dictionary definition of “personal” and “inspection” to apply to each word. Without a definition, the client and the appraiser can use the common dictionary definitions to understand the meaning of the phrase in the context of each specific assignment.

If adopted, there will no longer be a definition of PERSONAL INSPECTION in USPAP.

To view the definition being proposed for deletion, go to [Appendix 4: DEFINITIONS TO RETIRE, Personal Inspection](#).



## Definition of Relevant Characteristics

The definition of RELEVANT CHARACTERISTICS is proposed for deletion to avoid drawing a distinction between the phrase “relevant characteristics” and the following similar phrases:

- a. “property characteristics relevant to the assignment” and
- b. “characteristics of the property that are relevant to the type and definition value.”

These two phrases have identical meanings as “relevant characteristics.” Defining one term, but not the others, implies there is a difference requiring a distinction when no difference exists.

To view the definition being proposed for deletion, go to [Appendix 4: DEFINITIONS TO RETIRE, Relevant Characteristics](#).

## Section 5: DEFINITIONS TO MODIFY

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The ASB is proposing two definitions for modification: APPRAISER and WORKFILE. The rationale and the proposed modification for each definition is noted below.

### Definition of Appraiser

The current definition of APPRAISER in USPAP is:

***APPRAISER:*** *one who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective.*

The ASB is proposing to reinstate the following original Comment that appeared in the 2018-2019 edition of USPAP into the definition of APPRAISER:

*Comment:* *Such expectation occurs when individuals, either by choice or by requirement placed upon them or upon the service they provide by law, regulation, or agreement with the client or intended users, represent that they comply.*

Prior to the removal of this Comment in the 2020-2021 USPAP (Effective January 1, 2020 through December 31, 2022), the Comment had existed in the definition since the year 2000. It was removed from the current edition in an effort to reformat some of the definitions. Note that its removal had been exposed to the public multiple times with no notable objections.

Stakeholders however, subsequently recognized that, in practice, the Comment provided important information that was needed to fully understand the definition. Therefore, the ASB is proposing to reinstate the Comment exactly as it appeared in prior editions of USPAP. The Comment was originally in USPAP to make clear where the expectation that an appraiser has an obligation to comply with USPAP comes from. And, while Advisory Opinion 21, *USPAP Compliance*, explains the relationship between that expectation and who should comply with USPAP, and the PREAMBLE explains the concept of what it means to comply with USPAP, stakeholders stated that was not enough. The Comment made it abundantly clear, without having to look to different sections in the USPAP publication, where the expectation comes from for an individual who is acting as an appraiser should comply with USPAP.

The ASB agrees and is proposing to reinstate the Comment as it was in USPAP prior editions.

If adopted, the definition would appear exactly as it previously appeared in the 2018-2019 edition of USPAP, as follows:

**APPRAISER:** one who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective.

Comment: Such expectation occurs when individuals, either by choice or by requirement placed upon them or upon the service they provide by law, regulation, or agreement with the client or intended users, represent that they comply.

This change can also be found in [Appendix 5: DEFINITIONS TO MODIFY, Appraiser](#).

## Definition of Workfile

As proposed in the First Exposure Draft, the ASB continues to propose amending the definition of WORKFILE. The current definition is:

**WORKFILE:** *data, information, and documentation necessary to support the appraiser's opinions and conclusions and to show compliance with USPAP.*

The PREAMBLE states that an appraiser “*must maintain the data, information and analysis necessary to support his or her opinions for appraisal or appraisal review assignments.*” The main purpose, then, of a workfile, is to contain the documentation necessary to *support* the appraiser’s opinions and conclusions. However, the workfile also serves other purposes. For example, an appraiser can also choose to retain additional materials that go beyond showing compliance with USPAP, such as materials used to answer questions, to document correspondence with a client, or to provide background information on a business contract.

To reflect what the ASB intends for the workfile to contain, and not restrict it to just materials specifically intended to show compliance with USPAP, the ASB proposes the following definition:

**WORKFILE:** documentation necessary to support an appraiser’s analyses, opinions, and conclusions.

To view the complete proposed change, go to [Appendix 5: DEFINITIONS TO MODIFY, Workfile](#).

## Section 6: MINOR EDITS

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The following section is the same as proposed in the First Exposure Draft.

As the appraisal profession evolves, sometimes changes require a closer look at some of the individual words used in USPAP. Below are four proposed edits that: (1) update a term, (2) create consistency between one standard and another, (3) solidify a concept that already exists in USPAP, or (4) refine a meaning.

These are not significant changes and should have minimal impact on an appraiser's day-to-day appraisal practice.

### Minor Change in 2-3, 4-3, 6-3, 8-3, and 10-3

The ASB is proposing to replace the words “a summary” with “the description” in one sentence in each of the certification requirements for STANDARDS 2, 4, 6, 8, and 10. To explain this change, we will use STANDARD 2 as an example.

In the reporting Standards and specifically in the Certification requirements, there is a section that deals with significant appraisal assistance and where disclosures related to the assistance may appear in a report:

*Comment: Although a certification must contain the names of individuals providing significant real property appraisal assistance, it is not required that a **summary** of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report. **(bold added for emphasis)***

The requirements to report the extent of any significant appraisal assistance come from the requirements for an Appraisal Report and for a Restricted Appraisal Report. Each requirement is:

For an Appraisal Report (Standard Rule 2-2(a)(ix)):

*...**summarize** the extent of any significant real property appraisal assistance*

For a Restricted Appraisal Report (Standard Rule 2-2(b)(xi))

*...**state** the extent of any significant real property appraisal assistance*

Thus, depending on which reporting option is used, the appraiser is required to, at a minimum, either state or summarize the extent of the assistance. To be certain both options are encapsulated in the requirement, the ASB is proposing to replace the word “summary” with the word “description.”

**If adopted, the requirement would now read as follows:**

Comment: Although a certification must contain the names of individuals providing significant real property appraisal assistance, it is not required that the description of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.

This proposed change, if adopted, will now appear in the following places:

Standards Rule 2-3(c)(ii)	Standards Rule 8-3(c)(ii)
Standards Rule 4-3(c)(ii)	Standards Rule 10-3(c)(ii)
Standards Rule 6-3(c)(ii)	

To view the complete proposed changes for each of the Standards Rules listed above, go to [Appendix 6: MINOR EDITS, Minor Change in 2-3, 4-3, 6-3, 8-3, and 10-3.](#)

## Minor Change in STANDARD 6

STANDARD 6 addresses how an appraiser should report the results of a mass appraisal.

The ASB has always held that STANDARD 6 does not include an option for an oral report. However, this exclusion is not directly stated, as recently noted by several stakeholders. In response, the ASB proposes the current edit to the opening line of STANDARD 6 so this is abundantly clear:

### **STANDARD 6: MASS APPRAISAL, REPORTING**

In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in writing and in a manner that is not misleading.

To view the complete proposed change, go to [Appendix 6: MINOR EDITS, Minor Change in STANDARD 6](#).

## Minor change in Standards Rule 8-2(b)(xii)(3)

The ASB proposes adding words to a requirement in Standards Rule 8-2(b) so that it is consistent with the exact wording in 8-2(a). This proposed change has already been exposed several times for adoption with no notable objections. It is not a concept change or an added requirement; rather, the addition of these words would make the language in 8-2 internally consistent.

Here is the current wording<sup>7</sup> in the two sections as they appear in the current edition of USPAP. **The part highlighted in gray is the wording that currently exists in 8-2(a) which is proposed to be added to 8-2(b).**

### Standards Rule 8-2(a)(x)(3)

*The content of an Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum, provide sufficient information to indicate that the appraiser complied with the requirements of STANDARD 7 by:*

*summarizing the results of analyzing the subject **property's sales, agreements of sale, options, and listings when, in accordance with Standards Rule 7-5, it was necessary for credible assignment results and if such information was available to the appraiser in the normal course of business;***

### Standards Rule 8-2(b)(xii)(3)

*The content of a Restricted Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum, provide sufficient information to indicate that the appraiser complied with the requirements of STANDARD 7 by:*

*summarizing the results of analyzing the subject sales, agreements of sale, options, and listings in accordance with Standards Rule 7-5;*

<sup>7</sup> Please note that for ease of reading, the format or layout of these words is not as they appear in USPAP. This is for illustrative purposes.



**If this change is adopted, the requirement will read as follows:**

**Standards Rule 8-2(b)(xii)(3)**

The content of a Restricted Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum,

provide sufficient information to indicate that the appraiser complied with the requirements of STANDARD 7 by:

summarizing the results of analyzing the subject property's sales, agreements of sale, options, and listings when, in accordance with Standards Rule 7-5, it was necessary for credible assignment results and if such information was available to the appraiser in the normal course of business; and

**If this change and the change noted in Section 4: TRANSFERS AND SALES are both adopted, the requirement will read as follows\*:**

**Standards Rule 8-2(b)(xii)(3)**

The content of a Restricted Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum, provide sufficient information to indicate that the appraiser complied with the requirements of STANDARD 7 by:

summarizing the results of analyzing the subject property's sales and other transfers, agreements of sale, options, and listings when, in accordance with Standards Rule 7-5, it was necessary for credible assignment results and if such information was available to the appraiser in the normal course of business; and

*\*The edits shown above include the addition of the proposed edits from Section 4 of this Exposure Draft. If that proposed edit is adopted **and** this proposed edit is adopted, this is how the requirement will appear.*

To view the complete proposed change, go to [Appendix 6: MINOR EDITS, Minor Change in 8-2](#).

# **Appendices**

Second Exposure Draft

2023 USPAP

# Appendix 1: ETHICS RULE

## CONDUCT:

1 An appraiser must perform assignments with impartiality, objectivity, and  
2 independence, and without accommodation of personal interests.

3 An appraiser:

- 4 • must not perform an assignment with bias;
- 5 • must not advocate the cause or interest of any party or issue;
- 6 • must not agree to perform an assignment that includes the reporting of  
7 predetermined opinions and conclusions;
- 8 • must not misrepresent his or her role when providing valuation services  
9 that are outside of appraisal practice;
- 10 • must not communicate assignment results with the intent to mislead or  
11 to defraud;
- 12 • must not use or communicate a report or assignment results known by  
13 the appraiser to be misleading or fraudulent;
- 14 • must not knowingly permit an employee or other person to  
15 communicate a report or assignment results that are misleading or  
16 fraudulent;
- 17 • must not use or rely on unsupported conclusions relating to  
18 characteristics such as race, color, religion, national origin, sex, sexual  
19 orientation, gender, gender identity, marital status, familial status, age,  
20 receipt of public assistance income, handicap disability, or an  
21 unsupported conclusion that homogeneity of such characteristics is  
22 necessary to maximize value;<sup>1</sup>

23 Comment: Laws or regulations may preclude the use of certain specific  
24 information or supported conclusions related to protected characteristics.<sup>2</sup>

- 25 • must not engage in criminal conduct;
- 26 • must not willfully or knowingly violate the requirements of the  
27 RECORD KEEPING RULE; and
- 28 • must not perform an assignment in a grossly negligent manner.

29 Comment: Development standards (1-1, 3-1, 5-1, 7-1 and 9-1) address  
30 the requirement that “an appraiser must not render appraisal services in  
31 a careless or negligent manner.” The above requirement deals with an  
32 appraiser being grossly negligent in performing an assignment which  
33 would be a violation of the Conduct section of the ETHICS RULE.

34 **If known prior to agreeing to perform an assignment, and/or if discovered at any**  
35 **time during the assignment, an appraiser must disclose to the client, and in**  
36 **each subsequent report certification:**

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- any current or prospective interest in the subject property or parties involved; and
- any services regarding the subject property performed by the appraiser, as an appraiser or in any other capacity, within the three-year period immediately preceding the agreement to perform the assignment.

Go to [Section 2: DISCLOSING TYPE AND EXTENT OF INSPECTION IN SCOPE OF WORK REPORTING](#).

# Appendix 2: DISCLOSING TYPE AND EXTENT OF INSPECTION IN SCOPE OF WORK REPORTING

## Standards Rule 2-2, CONTENT OF A REAL PROPERTY APPRAISAL REPORT

43 Each written real property appraisal report must be prepared under one of the  
44 following options and prominently state which option is used: Appraisal Report  
45 or Restricted Appraisal Report.

46 An appraiser may use any other label in addition to, but not in place of, the labels  
47 set forth in this Standards Rule for the type of report provided. The use of  
48 additional labels such as analysis, consultation, evaluation, study, or valuation  
49 does not exempt an appraiser from adherence to USPAP.

50 The report content and level of information requirements in this Standards Rule  
51 are minimums for each type of report. An appraiser must supplement a report  
52 form, when necessary, to ensure that any intended user of the appraisal is not  
53 misled and that the report complies with the applicable content requirements.

54 (a) The content of an Appraisal Report must be appropriate for the intended  
55 use of the appraisal and, at a minimum:

.....

56 (viii) summarize the scope of work used to develop the appraisal;

57 Comment: Summarizing the scope of work includes disclosure of research  
58 and analyses performed and might also include disclosure of research and  
59 analyses not performed.

60 When one or more inspections of the property that is the subject of the  
61 report were performed as part of the scope of work, summarize the type  
62 and extent of the inspection(s).

.....

63 (b) The content of a Restricted Appraisal Report must be appropriate for the  
64 intended use of the appraisal and, at a minimum:

.....

65 (x) State the scope of work used to develop the appraisal;

66 Comment: Stating the scope of work includes disclosure of research  
67 and analyses performed and might also include disclosure of research  
68 and analyses not performed.

69 When one or more inspections of the property that is the subject of the  
70 report were performed as part of the scope of work, state the type and  
71 extent of the inspection(s).

**Standards Rule 4-2, CONTENT OF AN APPRAISAL REVIEW REPORT**

72 **The content of an appraisal review report must be appropriate for the intended**  
73 **use of the appraisal review and, at a minimum:**

.....

74 **(g) state the scope of work used to develop the appraisal review,**

75 Comment: Stating the scope of work includes disclosure of research and  
76 analyses performed and might also include disclosure of research and analyses  
77 not performed.

78 When one or more inspections of a property that is a subject in the work under  
79 review were performed as part of the scope of work, state the type and extent of  
80 the inspection(s).

**Standards Rule 8-2, CONTENT OF A PERSONAL PROPERTY APPRAISAL REPORT**

81 **Each written personal property appraisal report must be prepared under one of**  
82 **the following options and prominently state which option is used: Appraisal**  
83 **Report or Restricted Appraisal Report.**

84 **An appraiser may use any other label in addition to, but not in place of, the labels**  
85 **set forth in this Standards Rule for the type of report provided. The use of**  
86 **additional labels such as analysis, consultation, evaluation, study, or valuation**  
87 **does not exempt an appraiser from adherence to USPAP.**

88 **The report content and level of information requirements in this Standards Rule**  
89 **are minimums for each type of report.**

90 **(a) The content of an Appraisal Report must be appropriate for the intended**  
91 **use of the appraisal and, at a minimum:**

.....

92 **(viii) summarize the scope of work used to develop the appraisal;**

93 Comment: Summarizing the scope of work includes disclosure of  
94 research and analyses performed and might also include disclosure of  
95 research and analyses not performed.

96 When one or more inspections of the property that is the subject of the  
97 report were performed as part of the scope of work, summarize the  
98 type and extent of the inspection(s).

.....

99 **(b) The content of a Restricted Appraisal Report must be appropriate for the**  
100 **intended use of the appraisal and, at a minimum:**



101 **(x) state the scope of work used to develop the appraisal;**

102 Comment: Stating the scope of work includes disclosure of research  
103 and analyses performed and might also include disclosure of research  
104 and analyses not performed.

105  
106 When one or more inspections of the property that is the subject of the  
107 report were performed as part of the scope of work, state the type and  
108 extent of the inspection(s).

Go to [Section 3: TRANSFERS AND SALES](#).

## Appendix 3: TRANSFERS AND SALES

### Standards Rule 1-5, SALE AGREEMENTS, OPTIONS, LISTINGS, ~~AND~~ PRIOR SALES, AND OTHER TRANSFERS

109 When the value opinion to be developed is market value, an appraiser must, if  
110 such information is available to the appraiser in the normal course of business:

111 (a) analyze all agreements of sale, options, and listings of the subject property  
112 current as of the effective date of the appraisal; and

113 (b) analyze all sales and other transfers of the subject property that occurred  
114 within the three (3) years prior to the effective date of the appraisal.

### Standards Rule 2-2, CONTENT OF A REAL PROPERTY APPRAISAL REPORT

115 Each written real property appraisal report must be prepared under one of the  
116 following options and prominently state which option is used: Appraisal Report  
117 or Restricted Appraisal Report.

118 An appraiser may use any other label in addition to, but not in place of, the labels  
119 set forth in this Standards Rule for the type of report provided. The use of  
120 additional labels such as analysis, consultation, evaluation, study, or valuation  
121 does not exempt an appraiser from adherence to USPAP.

122 The report content and level of information requirements in this Standards Rule  
123 are minimums for each type of report. An appraiser must supplement a report  
124 form, when necessary, to ensure that any intended user of the appraisal is not  
125 misled and that the report complies with the applicable content requirements.

126 (a) The content of an Appraisal Report must be appropriate for the intended  
127 use of the appraisal and, at a minimum:

.....

128 (x) provide sufficient information to indicate that the appraiser  
129 complied with the requirements of STANDARD 1 by:

130 (1) summarizing the appraisal methods and techniques employed;

131 (2) stating the reasons for excluding the sales comparison, cost, or  
132 income approach(es) if any have not been developed;

133 (3) summarizing the results of analyzing the subject sales and other  
134 transfers, agreements of sale, options, and listings in accordance  
135 with Standards Rule 1-5;



136 Comment: If such information is unobtainable, a statement on the efforts  
137 undertaken by the appraiser to obtain the information is required. If such  
138 information is irrelevant, a statement acknowledging the existence of the  
139 information and citing its lack of relevance is required.

.....  
140 **(b) The content of a Restricted Appraisal Report must be appropriate for the**  
141 **intended use of the appraisal and, at a minimum:**

.....  
142 **(xii) provide sufficient information to indicate that the appraiser**  
143 **complied with the requirements of STANDARD 1 by:**

144 **(1) stating the appraisal methods and techniques employed;**

145 **(2) stating the reasons for excluding the sales comparison, cost, or**  
146 **income approach(es) if any have not been developed;**

147 **(3) summarizing the results of analyzing the subject sales and other**  
148 **transfers, agreements of sale, options, and listings in accordance**  
149 **with Standards Rule 1-5; and**

150 Comment: If such information is unobtainable, a statement on the efforts  
151 undertaken by the appraiser to obtain the information is required. If such  
152 information is irrelevant, a statement acknowledging the existence of the  
153 information and citing its lack of relevance is required.

**Standards Rule 7-5, SALE AGREEMENTS, OPTIONS, LISTINGS, ~~AND~~ PRIOR  
SALES, AND OTHER TRANSFERS**

154 **When necessary for credible assignment results, an appraiser must, if such**  
155 **information is available to the appraiser in the normal course of business:**

156 **(a) analyze all agreements of sale, validated offers or third-party offers to sell,**  
157 **options, and listings of the subject property current as of the effective date**  
158 **of the appraisal if warranted by the intended use of the appraisal; and**

159 **(b) analyze all prior sales and other transfers of the subject property that**  
160 **occurred within a reasonable and applicable time period if relevant given**  
161 **the intended use of the appraisal and property type.**

**Standards Rule 8-2, CONTENT OF A PERSONAL PROPERTY APPRAISAL REPORT**

162 Each written personal property appraisal report must be prepared under one of  
163 the following options and prominently state which option is used: Appraisal  
164 Report or Restricted Appraisal Report.

165 An appraiser may use any other label in addition to, but not in place of, the labels  
166 set forth in this Standards Rule for the type of report provided. The use of  
167 additional labels such as analysis, consultation, evaluation, study, or valuation  
168 does not exempt an appraiser from adherence to USPAP.

169 The report content and level of information requirements in this Standards Rule  
170 are minimums for each type of report.

171 (a) The content of an Appraisal Report must be appropriate for the intended  
172 use of the appraisal and, at a minimum:



173 (x) provide sufficient information to indicate that the appraiser  
174 complied with the requirements of STANDARD 7 by:

175 (1) summarizing the appraisal methods or techniques employed;

176 (2) stating the reasons for excluding the sales comparison, cost,  
177 or income approach(es) if any have not been developed;

178 (3) summarizing the results of analyzing the subject property's  
179 sales and other transfers, agreements of sale, options, and  
180 listings when, in accordance with Standards Rule 7-5, it was  
181 necessary for credible assignment results and if such  
182 information was available to the appraiser in the normal course  
183 of business;

184 Comment: If such information is unobtainable, a statement on the  
185 efforts undertaken by the appraiser to obtain the information is  
186 required. If such information is irrelevant, a statement  
187 acknowledging the existence of the information and citing its lack of  
188 relevance is required.



189 (b) The content of a Restricted Appraisal Report must be appropriate for the  
190 intended use of the appraisal and, at a minimum:



191 (xii) provide sufficient information to indicate that the appraiser  
192 complied with the requirements of STANDARD 7 by:

- 193 (1) stating the appraisal methods and techniques employed;
- 194 (2) stating the reasons for excluding the sales comparison, cost, or  
195 income approach(es) if any have not been developed;
- 196 (3) summarizing the results of analyzing the subject sales and other  
197 transfers, agreements of sale, options, and listings in accordance  
198 with Standards Rule 7-5; and

199 Comment: If such information is unobtainable, a statement on the efforts  
200 undertaken by the appraiser to obtain the information is required. If such  
201 information is irrelevant, a statement acknowledging the existence of the  
202 information and citing its lack of relevance is required.

### Standards Rule 9-4(b), APPROACHES TO VALUE

203 In developing an appraisal of an interest in a business enterprise or intangible  
204 asset, an appraiser must collect and analyze all information necessary for  
205 credible assignment results.

- .....
- 206 (b) An appraiser must, when necessary for credible assignment results,  
207 analyze the effect on value, if any, of:
- 208 (i) the nature and history of the business enterprise or intangible asset;
- 209 (ii) financial and economic conditions affecting the business enterprise or  
210 intangible asset, its industry, and the general economy;
- 211 (iii) past results, current operations, and future prospects of the business  
212 enterprise
- 213 (iv) past sales and other transfers of capital stock or other ownership  
214 interests in the business enterprise or intangible asset being  
215 appraised;
- 216 (v) sales and other transfers of capital stock or other ownership interests  
217 in similar business enterprises;
- 218 (vi) prices, terms, and conditions affecting past sales and other transfers  
219 of similar ownership interests in the asset being appraised or a similar  
220 asset; and
- 221 (vii) economic benefit of tangible and intangible assets.

222  
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Comment on (i)-(vii): This Standards Rule directs the appraiser to study the prospective and retrospective aspects of the business enterprise in terms of the economic and industry environment within which it operates.

Go to [Section 4: DEFINITIONS TO RETIRE](#).

## Appendix 4: DEFINITIONS TO RETIRE

### Definition of Assignment Elements

225 ~~**ASSIGNMENT ELEMENTS:** specific information needed to identify the appraisal or~~  
226 ~~appraisal review problem; client and any other intended users; intended use of the~~  
227 ~~appraiser's opinions and conclusions; type and definition of value; effective date of the~~  
228 ~~appraiser's opinions and conclusions; subject of the assignment and its relevant~~  
229 ~~characteristics; and assignment conditions.~~

### Definition of Misleading

230 ~~**MISLEADING:** Intentionally or unintentionally misrepresenting, misstating, or~~  
231 ~~concealing relevant facts or conclusions.~~

### Definition of Personal Inspection

232 ~~**PERSONAL INSPECTION:** a physical observation performed to assist in identifying~~  
233 ~~relevant property characteristics in a valuation service.~~

234 ~~**Comment:** An appraiser's inspection is typically limited to those things readily~~  
235 ~~observable without the use of special testing or equipment. Appraisals of some~~  
236 ~~types of property, such as gems and jewelry, may require the use of specialized~~  
237 ~~equipment. An inspection by an appraiser is not the equivalent of an inspection~~  
238 ~~by an inspection professional (e.g., a structural engineer, home inspector, or art~~  
239 ~~conservator).<sup>3</sup>~~

### Definition of Relevant Characteristics

240 ~~**RELEVANT CHARACTERISTICS:** features that may affect a property's value or~~  
241 ~~marketability such as legal, economic, or physical characteristics.~~

Go to [Section 5: DEFINITIONS TO MODIFY](#).

## Appendix 5: DEFINITIONS TO MODIFY

### Definition of Appraiser

242 **APPRAISER:** one who is expected to perform valuation services competently and in a  
243 manner that is independent, impartial, and objective.

244 Comment: Such expectation occurs when individuals, either by choice or by  
245 requirement placed upon them or upon the service they provide by law,  
246 regulation, or agreement with the client or intended users, represent that they  
247 comply.<sup>4</sup>

### Definition of Workfile

248 **WORKFILE:** ~~data, information, and documentation necessary to support the an~~  
249 ~~appraiser's analyses, opinions, and conclusions and to show compliance with USPAP.~~

Go to [Section 6: MINOR EDITS](#).

# Appendix 6: MINOR EDITS

## Minor change in 2-3, 4-3, 6-3, 8-3, and 10-3

### Standards Rule 2-3, CERTIFICATION

250 **A signed certification is an integral part of the appraisal report.**

.....

251 **(c) When a signing appraiser has relied on work done by appraisers and**  
252 **others who do not sign the certification, the signing appraiser is**  
253 **responsible for the decision to rely on their work.**

254 **(i) The signing appraiser is required to have a reasonable basis for**  
255 **believing that those individuals performing the work are**  
256 **competent; and**

257 **(ii) The signing appraiser must have no reason to doubt that the work**  
258 **of those individuals is credible.**

259 Comment: Although a certification must contain the names of individuals  
260 providing significant real property appraisal assistance, it is not required  
261 that ~~a summary~~ the description of the extent of their assistance be  
262 located in a certification. This disclosure may be in any part(s) of the  
263 report.

### Standards Rule 4-3, CERTIFICATION

264 **A signed certification is an integral part of the appraisal review report.**

.....

265 **(c) When a signing appraiser has relied on work done by appraisers and**  
266 **others who do not sign the certification, the signing appraiser is**  
267 **responsible for the decision to rely on their work.**

268 **(i) The signing appraiser is required to have a reasonable basis for**  
269 **believing that those individuals performing the work are**  
270 **competent; and**

271 **(ii) The signing appraiser must have no reason to doubt that the work**  
272 **of those individuals is credible.**

273 Comment: Although a certification must contain the names of individuals  
274 providing significant appraisal or appraisal review assistance, it is not  
275 required that ~~a summary~~ the description of the extent of their assistance

276 be located in a certification. This disclosure may be in any part(s) of the  
277 report.

**Standards Rule 6-3, CERTIFICATION**

278 **A signed certification is an integral part of the appraisal report.**

.....

279 **(c) When a signing appraiser has relied on work done by appraisers and**  
280 **others who do not sign the certification, the signing appraiser is**  
281 **responsible for the decision to rely on their work.**

282 **(i) The signing appraiser is required to have a reasonable basis for**  
283 **believing that those individuals performing the work are**  
284 **competent; and**

285 **(ii) The signing appraiser must have no reason to doubt that the work**  
286 **of those individuals is credible.**

287 Comment: Although a certification must contain the names of individuals  
288 providing significant mass appraisal assistance, it is not required that ~~a~~  
289 ~~summary~~ the description of the extent of their assistance be located in a  
290 certification. This disclosure may be in any part(s) of the report.

**Standards Rule 8-3, CERTIFICATION**

291 **A signed certification is an integral part of the appraisal report.**

.....

292 **(c) When a signing appraiser has relied on work done by appraisers and**  
293 **others who do not sign the certification, the signing appraiser is**  
294 **responsible for the decision to rely on their work.**

295 **(i) The signing appraiser is required to have a reasonable basis for**  
296 **believing that those individuals performing the work are**  
297 **competent; and**

298 **(ii) The signing appraiser must have no reason to doubt that the work**  
299 **of those individuals is credible.**

300 Comment: Although a certification must contain the names of individuals  
301 providing significant personal property appraisal assistance, it is not  
302 required that ~~a summary~~ the description of the extent of their assistance  
303 be located in a certification. This disclosure may be in any part(s) of the  
304 report.



## Standards Rule 10-3, CERTIFICATION

305 A signed certification is an integral part of the appraisal report.

.....  
306 (c) When a signing appraiser has relied on work done by appraisers and  
307 others who do not sign the certification, the signing appraiser is  
308 responsible for the decision to rely on their work.

309 (i) The signing appraiser is required to have a reasonable basis for  
310 believing that those individuals performing the work are  
311 competent; and

312 (ii) The signing appraiser must have no reason to doubt that the work  
313 of those individuals is credible.

314 Comment: Although a certification must contain the names of individuals  
315 providing significant business and/or intangible asset appraisal  
316 assistance, it is not required that ~~a summary~~ the description of the extent  
317 of their assistance be located in a certification. This disclosure may be in  
318 any part(s) of the report.

## Minor change in STANDARD 6

319 In reporting the results of a mass appraisal, an appraiser must communicate each  
320 analysis, opinion, and conclusion in writing and in a manner that is not  
321 misleading.

322 Comment: STANDARD 6 addresses the content and level of information required  
323 in a report that communicates the results of a mass appraisal.

324 STANDARD 6 does not dictate the form, format, or style of mass appraisal  
325 reports. The substantive content of a report determines its compliance.

## Minor change in Standards Rule 8-2(b)(xii)(3)

### Standards Rule 8-2, CONTENT OF A PERSONAL PROPERTY APPRAISAL REPORT

326 Each written personal property appraisal report must be prepared under one of  
327 the following options and prominently state which option is used: Appraisal  
328 Report or Restricted Appraisal Report.

329 An appraiser may use any other label in addition to, but not in place of, the labels  
330 set forth in this Standards Rule for the type of report provided. The use of

331 additional labels such as analysis, consultation, evaluation, study, or valuation  
332 does not exempt an appraiser from adherence to USPAP.

333 The report content and level of information requirements in this Standards Rule  
334 are minimums for each type of report.



335 (b) The content of a Restricted Appraisal Report must be appropriate for the  
336 intended use of the appraisal and, at a minimum:

337 (xii) provide sufficient information to indicate that the appraiser  
338 complied with the requirements of STANDARD 7 by:

- 339 (1) stating the appraisal methods and techniques employed;
- 340 (2) stating the reasons for excluding the sales comparison, cost, or  
341 income approach(es) if any have not been developed;
- 342 (3) summarizing the results of analyzing the subject property's sales  
343 and other transfers, agreements of sale, options, and listings  
344 when, in accordance with Standards Rule 7-5, it was necessary  
345 for credible assignment results and if such information was  
346 available to the appraiser in the normal course of business; and

347 Comment: If such information is unobtainable, a statement on the  
348 efforts undertaken by the appraiser to obtain the information is  
349 required. If such information is irrelevant, a statement acknowledging  
350 the existence of the information and citing its lack of relevance is  
351 required.

# USPAP Footnotes

## Section 1: ETHICS RULE

### CONDUCT:

352 Footnote <sup>1</sup>: See Advisory Opinion 16, *Fair Housing Laws and Appraisal Report Content*

353 Footnote <sup>2</sup>: See COMPETENCY RULE

## Section 4: DEFINITIONS TO RETIRE

### Definition of Personal Inspection

354 ~~Footnote <sup>3</sup>: See Advisory Opinion 2, *Inspection of Subject Property*~~