

PUBLIC MEETING OF THE NEBRASKA REAL PROPERTY APPRAISER BOARD
Thursday, September 17, 2026, 9:00 a.m.
500 South 16th Street, Suite 210, Lincoln, Nebraska

AGENDA

A. Opening 9:00 a.m.

B. Notice of Meeting (Adopt Agenda)

The Nebraska Real Property Appraiser Board will meet in executive session for the purpose of reviewing applicants for credentialing; applicants for appraisal management company registration; investigations; pending litigation, or litigation that is imminent as evidenced by communication of a claim or threat of litigation; and employee performance evaluation. The Board will exit executive session at 9:45 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

D. Registration as an Appraisal Management Company

E. Compliance Matters 1

1. New Grievances

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1. Personnel Matters

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O. Legislative Report and Business

1. Other Legislative Matters

P. Administrative Business

1. Guidance Documents
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3. Forms, Applications, and Procedures

Q. Other Business

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R. Adjourn

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

August 20, 2026 Meeting Minutes

A. OPENING

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

B. NOTICE OF MEETING

Chairperson Hermsen announced the notice of the meeting was duly given, posted, published, and tendered in compliance with the Open Meetings Act, and all board members received notice simultaneously by email. Publication of official notice of the meeting appeared on the State of Nebraska Public Calendar found at www.nebraska.gov on August 13, 2026. The agenda was kept current in the Nebraska Real Property Appraiser Board office and on the Board's website. In accordance with the Open Meetings Act, at least one copy of all reproducible written material for this meeting, either in paper or electronic form, was available for examination and copying by members of the public. The material in paper form was available on the table in a public folder, and the material in electronic form was available on the Board's website in Public Meeting Material (https://appraiser.ne.gov/board_meetings/). A copy of the Open Meetings Act was available for the duration of the meeting. For the record, Board Members Kevin Hermsen of Gretna, Nebraska; Rodney Johnson of Norfolk, Nebraska; Derek Minshull of North Platte, Nebraska; Adam Batie of Kearney, Nebraska; and Lori Johnson of Lincoln, Nebraska were present. Also present were Director Tyler Kohtz, Licensing Programs Manager Karen Loll, Education Program Manager Kashinda Sims, and Business Programs Manager Colby Falls, who are headquartered in Lincoln, Nebraska.

ADOPTION OF THE AGENDA

Chairperson Hermsen reminded those present for the meeting that the agenda cannot be altered twenty-four hours prior to the meeting except for emergency items in accordance with the Open Meetings Act. Board Member Minshull moved to adopt the agenda as presented. Board Member Batie seconded the motion. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

Board Member R. Johnson moved that the Board, including all board members and staff present, enter executive session for the purpose of reviewing applicants for credentialing; applications for appraisal management company registration; investigations; pending litigation, or litigation which is imminent as evidenced by communication of claim or threat of litigation; and employee performance evaluation. A closed session is clearly necessary to prevent needless injury to the reputation of those involved. Board Member Minshull seconded the motion. The time on the meeting clock was 9:05 a.m. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermsen voting aye.

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

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

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

G. WELCOME AND CHAIR'S REMARKS

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

H. BOARD MEETING MINUTES

1. APPROVAL OF JULY 16, 2026 MEETING MINUTES

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

I. DIRECTOR'S REPORT

1. REAL PROPERTY APPRAISER AND AMC COUNTS AND TRENDS

a. Real Property Appraiser Report

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

b. Temporary Real Property Appraiser Report

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

c. Supervisory Real Property Appraiser Report

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

d. PAREA Program Participation Report

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

e. Appraisal Management Company Report

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

2. DIRECTOR APPROVAL OF APPLICANTS

a. Real Property Appraiser Report

Director Kohtz presented the Real Property Appraiser Report to the Board for review, showing real property appraiser applicants approved for credentialing by the Director for the period between July 8, 2026 and August 11, 2026. The Director indicated that he had no specific comments and asked for any questions or comments. There was no further discussion.

b. Education Activity and Instructors Report

Director Kohtz presented the Education Activities and Instructors Report to the Board for review, showing education activities and instructors approved by the Director for the period between July 8, 2026 and August 11, 2026. The Director asked for any questions or comments. There was no further discussion.

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

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

J. FINANCIAL REPORT AND CONSIDERATIONS

1. JULY FINANCIAL REPORT

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

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

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

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

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

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

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

2. ASC SARAS GRANT REPORT

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

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

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

3. 2027-29 BIENNIUM BUDGET

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

- Detailed narratives include the Board’s statutory authority, mission, vision, executive summary, services delivery, outcome measurements, and significant impacts. Director Kohtz noted that a theme throughout the narratives is that the Board has no unallocated discretionary funds in its base appropriation; therefore, the Board is requesting funding adjustments to its base appropriation for the 2027-2029 biennium for funding deficiencies that affect the Board's ability to perform its primary functions.
- The base appropriation for the Budget Request Issues is \$506,518.00, and the Salary Limit is \$262,040.00.
- The Nebraska State Patrol fee to complete a national fingerprint based criminal history background check increased from \$55.00 to \$80.00, effective September 1, 2026. Funding is requested for the \$25.00 difference between the previous fee and the new NSP fee charged to the Board for the CHRC fee. This Budget Request Issue results in an increase to the base appropriation of \$1,665.00 for FY 27-28 and \$1,665.00 for FY 28-29.

- The Department of Administrative Services and the Office of the Chief Information Officer charge assessments and rates based on the cost of services to state agencies, boards, and commissions. The OCIO, through targeted and strategic rate structure consolidation and changes, has adjusted its rate structure for the 2027-2029 biennium budget period. The DAS also changed the Nebraska Real Property Board's workers' compensation, rent expense, accounting, Budget Division, purchasing, contents and inland marine insurance, and state blanket bond assessments and projected rates for the 2027-2029 biennium budget period. This Budget Request Issue results in an increase to the base appropriation of \$10,122.00 for FY 27-28 and \$14,611.00 for FY 28-29. The Director reminded the Board that the increase for FY 28-29 is an increase over the FY 26-27 base, not an increase over FY 27-28.
- As requested, employee salary increases equivalent to 3% for FY28 and FY29 each. This Budget Request Issue results in an increase to the base appropriation of \$8,738.00 for FY 27-28 and \$17,739.00 for FY 28-29.
- It is anticipated that health care costs will change in the next biennium. As requested, the cost to the agency for employee health insurance with an increase equivalent to 8% for FY28 and FY29 each. This Budget Request Issue results in an increase to the base appropriation of \$6,467.00 for FY 27-28 and \$13,451.00 for FY 28-29.

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

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

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

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

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

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

4. PER DIEMS: No discussion.

K. GENERAL PUBLIC COMMENTS

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

L. EDUCATION: No discussion.

M. UNFINISHED BUSINESS

1. 500 SOUTH 16TH STREET DOL BUILDING RELOCATION

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

N. NEW BUSINESS

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

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

(Continued on page 10)

(Continued from page 9)

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

O. LEGISLATIVE REPORT AND BUSINESS

1. Nebraska Real Property Appraiser Act_Draft August 13, 2026

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

2. Nebraska Appraiser Management Company Registration Act_Draft August 13, 2026

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

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

3. OTHER LEGISLATIVE MATTERS: No discussion.

P. ADMINISTRATIVE BUSINESS

1. GUIDANCE DOCUMENTS

a. 26-03: Practicum Course Real Property Appraisal Practice Experience

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

2. Internal Procedural Documents: No discussion.

3. Forms, Applications, and Procedures

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

Q. OTHER BUSINESS

1. BOARD MEETINGS

2. CONFERENCES/EDUCATION: No discussion.

3. MEMOS FROM THE BOARD: No discussion.

4. QUARTERLY NEWSLETTER: No discussion.

5. APPRAISAL SUBCOMMITTEE

a. ASC Quarterly Meeting: September 16, 2026 (Online)

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

b. ASC Quarterly Meeting Minutes_March 19, 2026

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

6. THE APPRAISAL FOUNDATION

a. TAF August Newsletter

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

b. 2027 Spring BOT and Partner Organization Meetings: May 12-14, 2027 – Scottsdale, AZ

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

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

7. ASSOCIATION OF APPRAISER REGULATORY OFFICIALS: No discussion.

8. GOVERNMENT-SPONSORED ENTERPRISES

a. Fannie Mae

i. Fannie Mae Appraiser Update_July 2026

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

b. Freddie Mac

i. GSE Appraiser Capacity_July 2026

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

9. IN THE NEWS: No discussion.

C. CREDENTIALING AS A NEBRASKA REAL PROPERTY APPRAISER

The Board reviewed applicants CR26002, CG26006, and CGTA000251.

1. NEW APPLICANTS FOR CERTIFIED RESIDENTIAL CREDENTIAL THROUGH EDUCATION, EXPERIENCE, AND EXAMINATION

a. CR26002

Chairperson Hermesen asked Director Kohtz for proposed language for CR26002.

Director Kohtz presented the following proposed language:

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

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

2. PENDING APPLICATIONS

a. CG26006

Chairperson Hermesen asked Director Kohtz for proposed language for CG26006.

Director Kohtz presented the following proposed language:

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

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

3. OTHER APPLICATION MATTERS

a. CGTA000251

Chairperson Hermesen asked Director Kohtz for proposed language for CGTA000251.

Director Kohtz presented the following proposed language:

Approve Application for Nebraska Real Property Appraiser Temporary Credential.

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

D. REGISTRATION AS AN APPRAISAL MANAGEMENT COMPANY

The Board reviewed applicant NE2026007.

1. NEW APPLICANTS FOR APPRAISAL MANAGEMENT COMPANY REGISTRATION

a. NE2026007

Chairperson Hermesen asked Director Kohtz for proposed language for NE2026007.

Director Kohtz presented the following proposed language:

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

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

E. COMPLIANCE MATTERS: No discussion.

F. OTHER EXECUTIVE SESSION ITEMS

1. PERSONNEL MATTERS: No discussion.

R. ADJOURNMENT

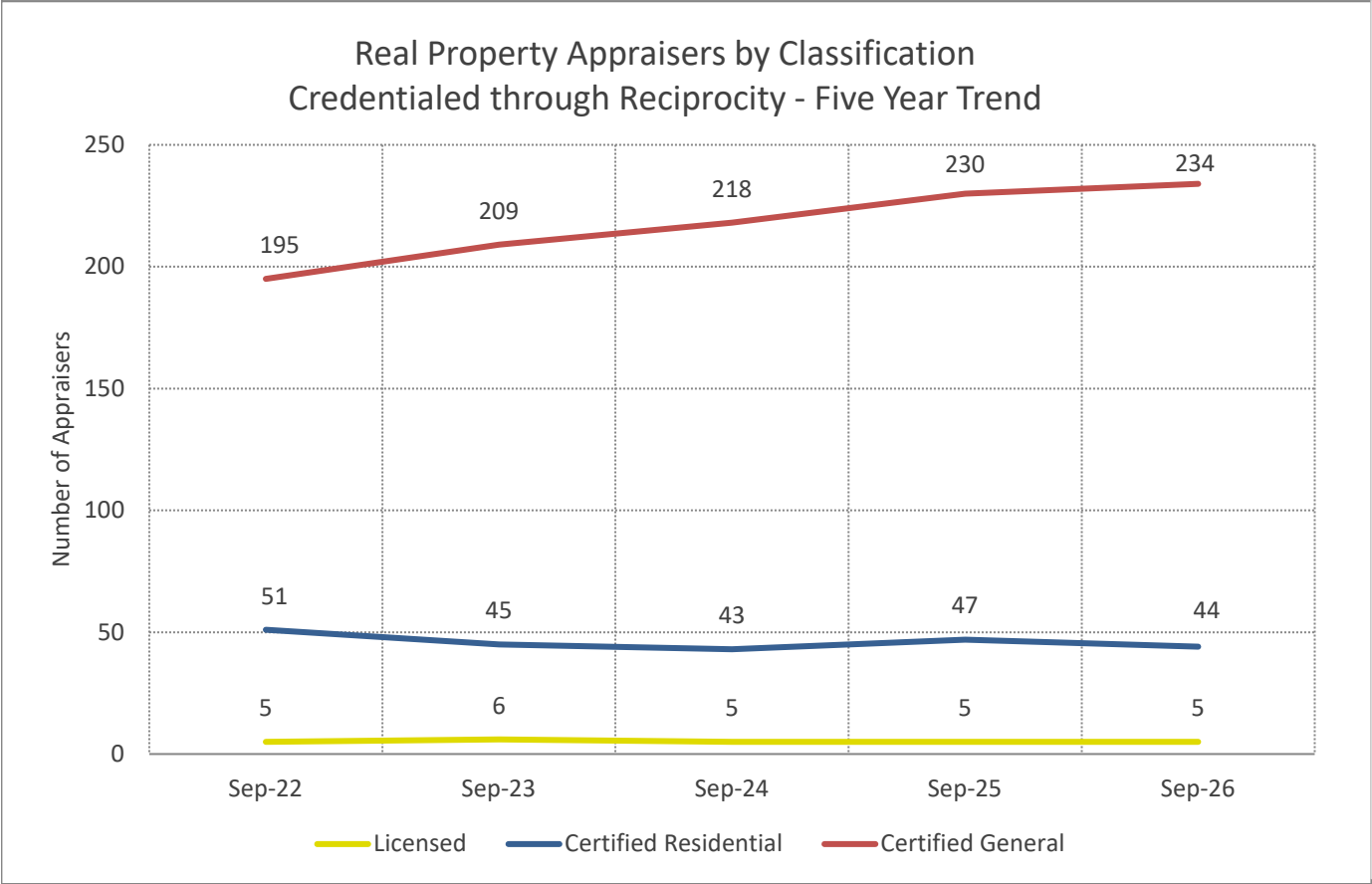
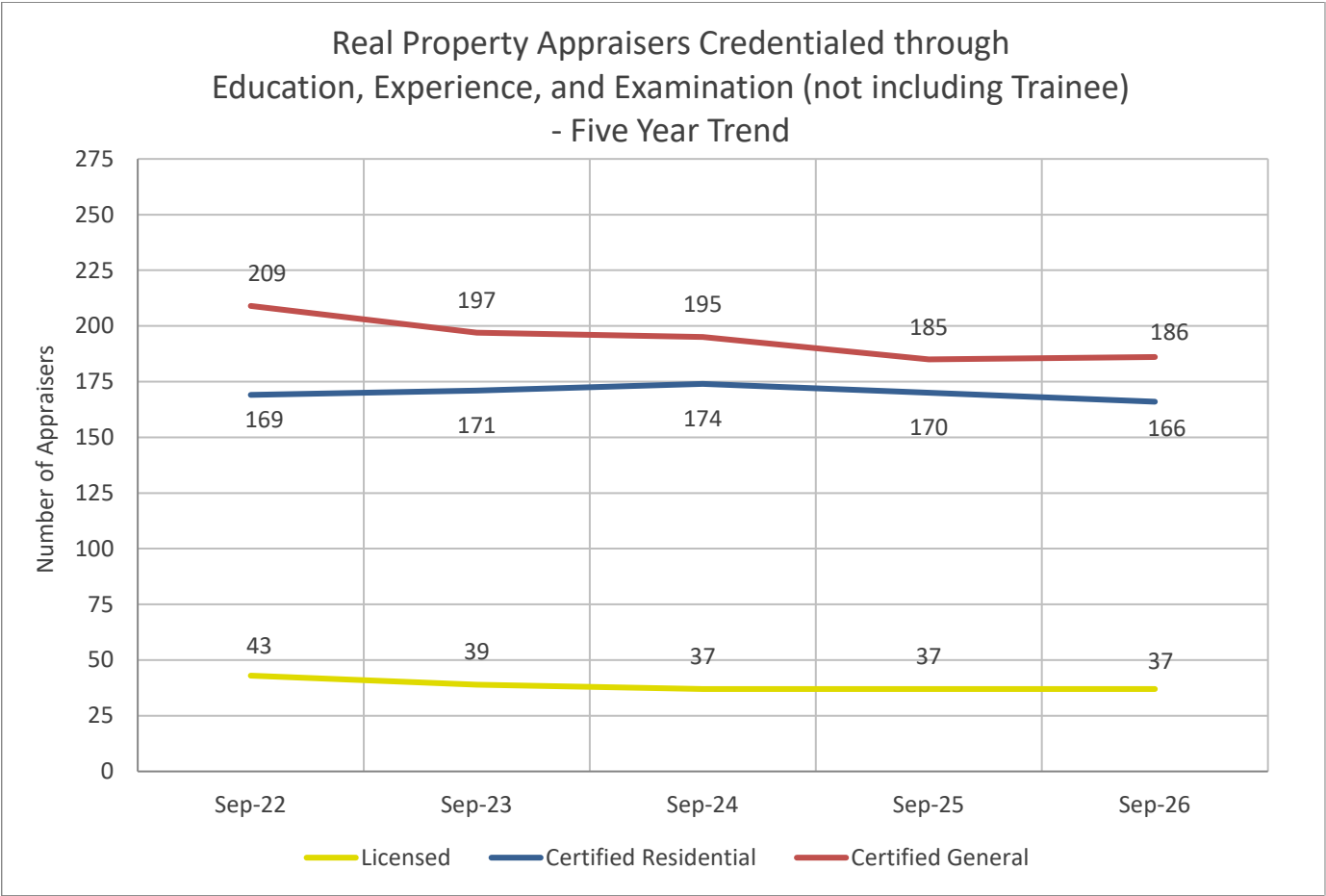
Board Member Minshull moved to adjourn the meeting. Board Member L. Johnson seconded the motion. The motion carried with R. Johnson, Minshull, Batie, L. Johnson, and Hermesen voting aye. At 11:45 a.m., Chairperson Hermesen adjourned the August 20, 2026 meeting of the Nebraska Real Property Appraiser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

Respectfully submitted,

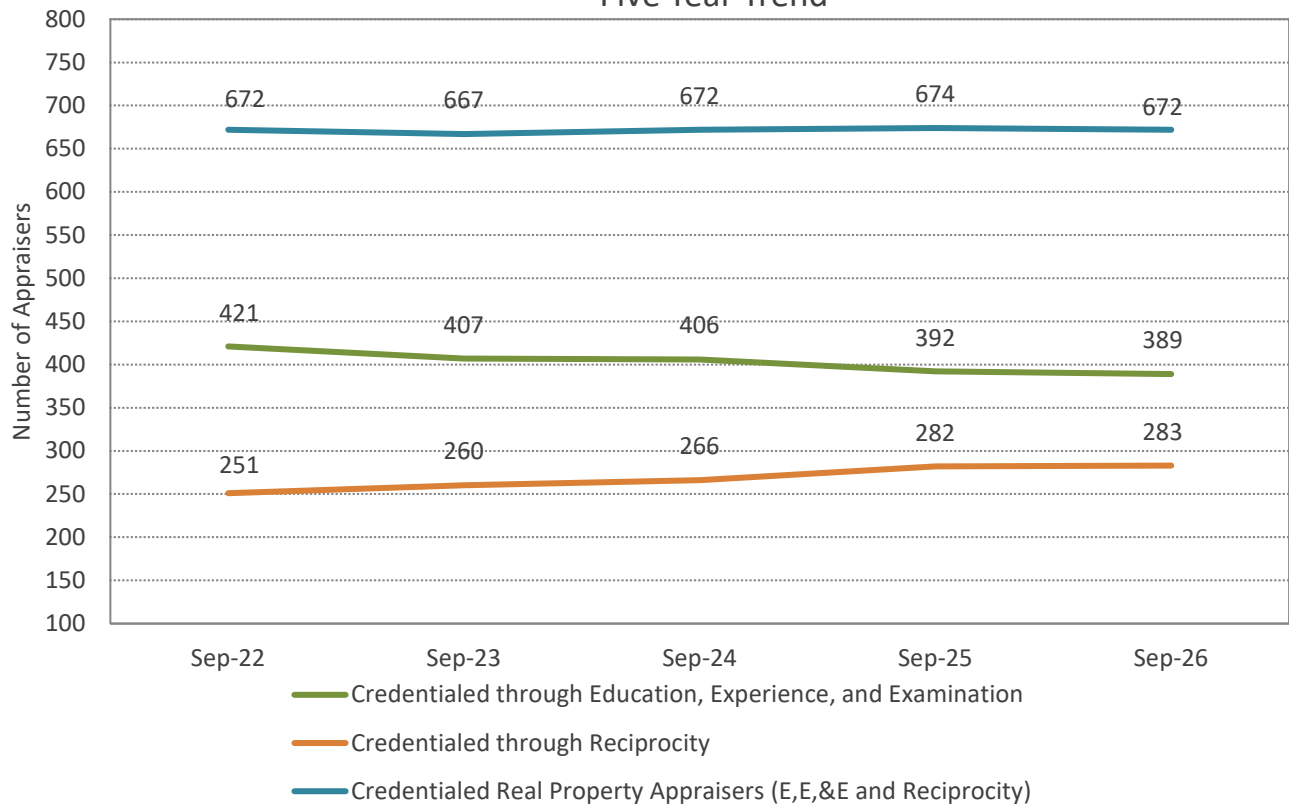
Tyler N. Kohtz
Director

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

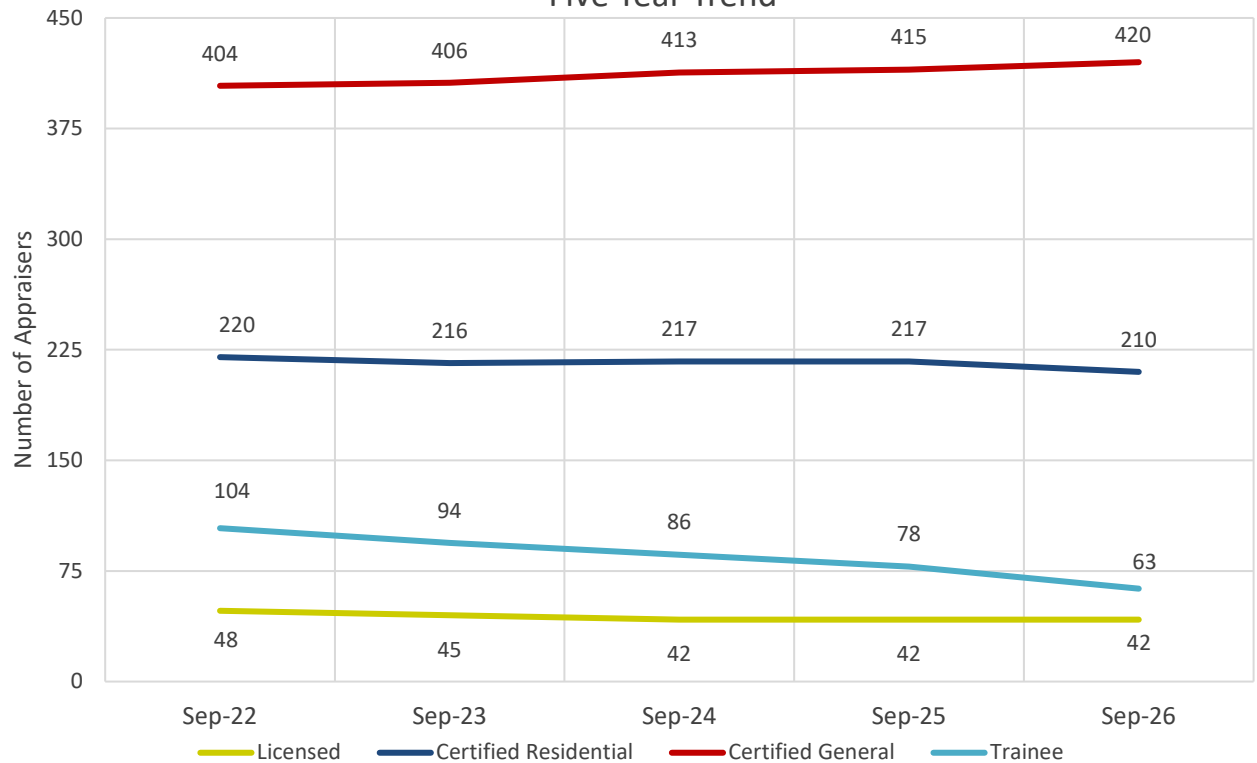
Real Property Appraiser Report



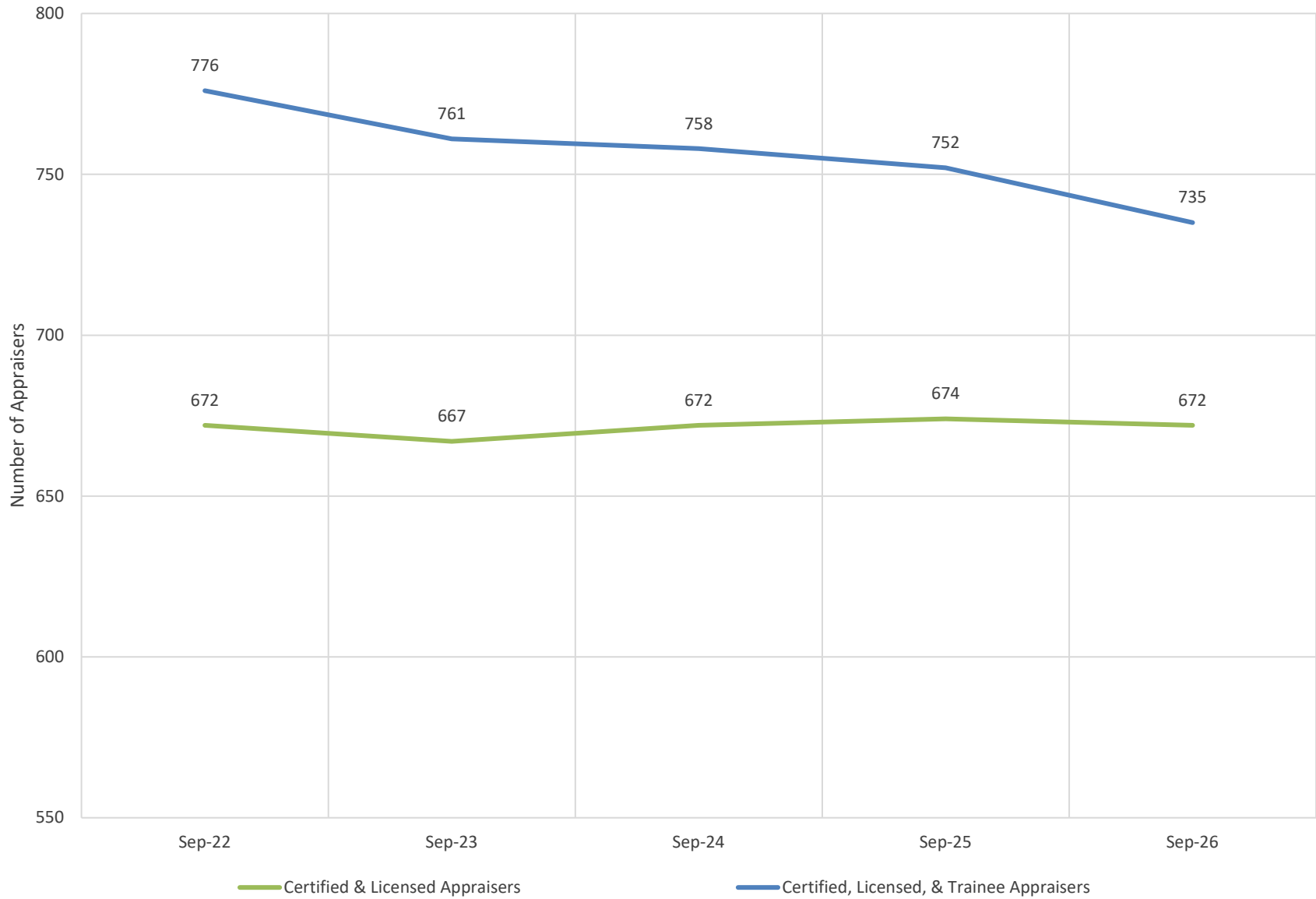
**Total Real Property Appraisers (not including Trainee)
- Five Year Trend**



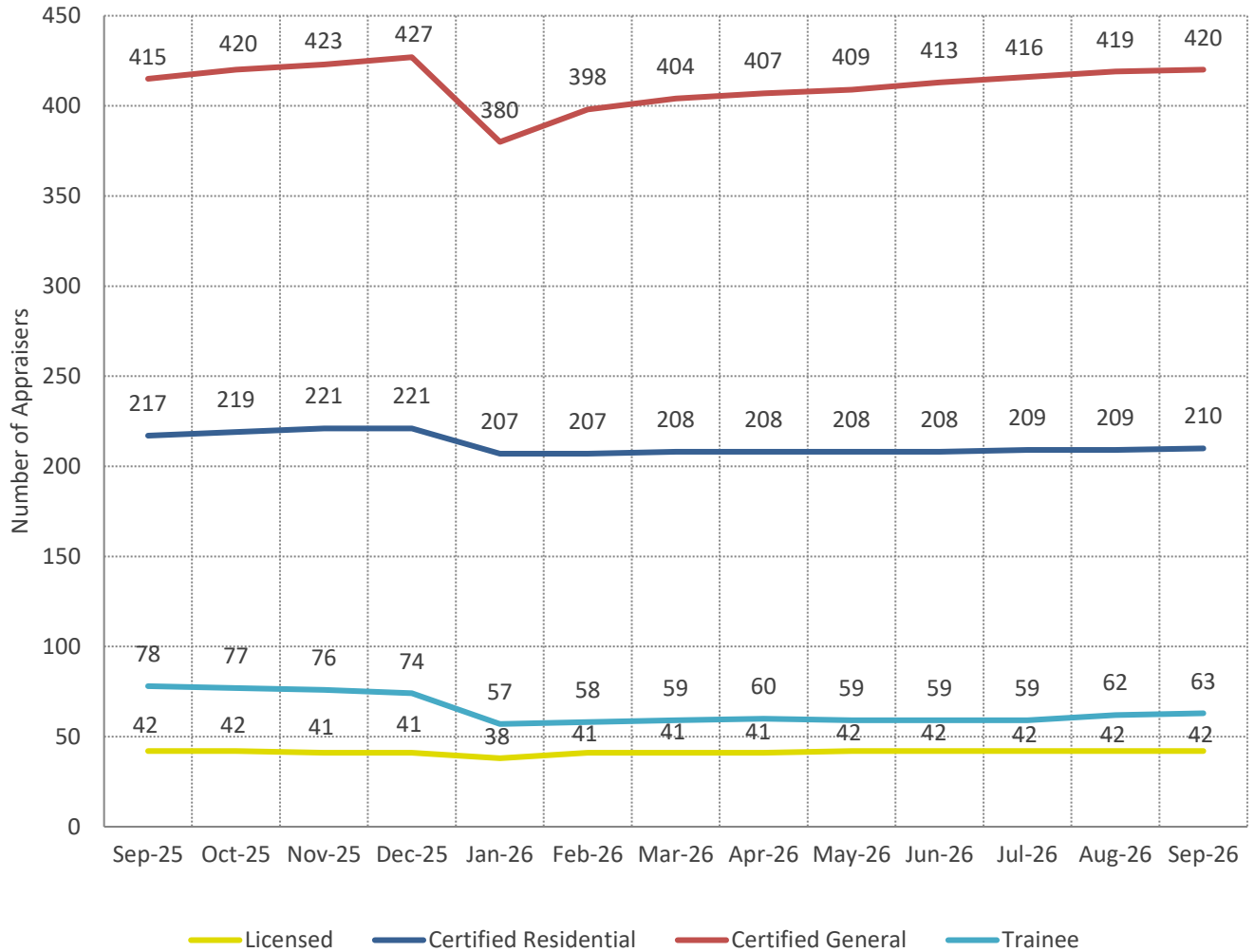
**Total Real Property Appraisers by Classification -
Five Year Trend**



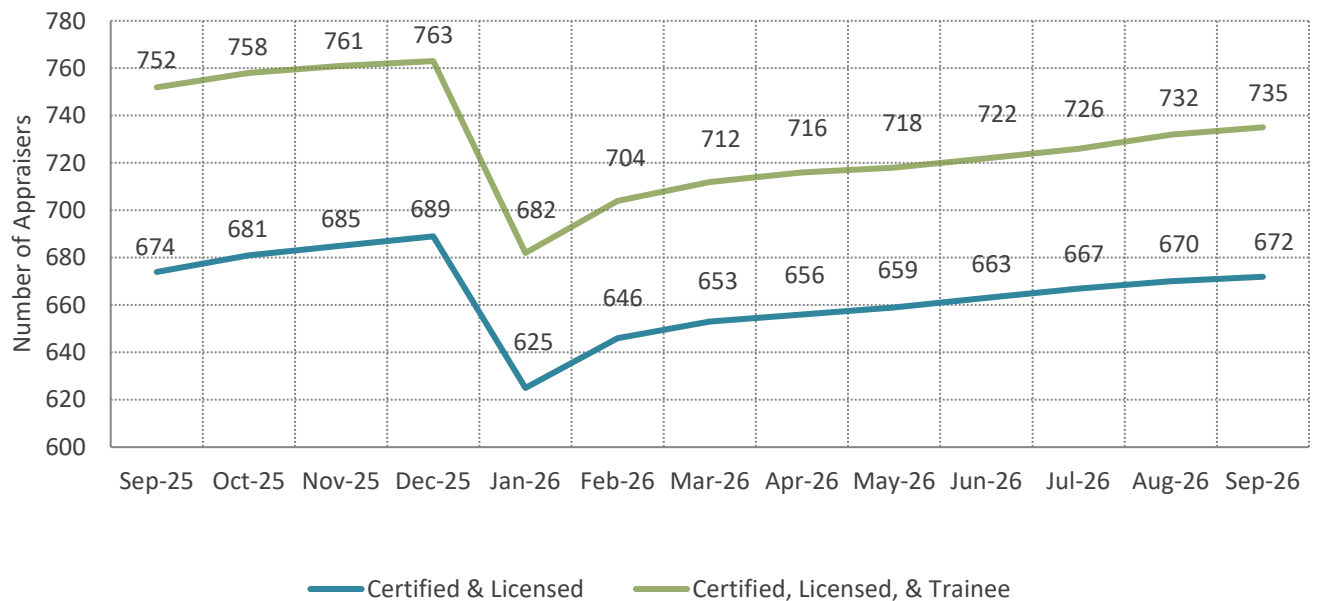
Total Real Property Appraisers - Five Year Trend



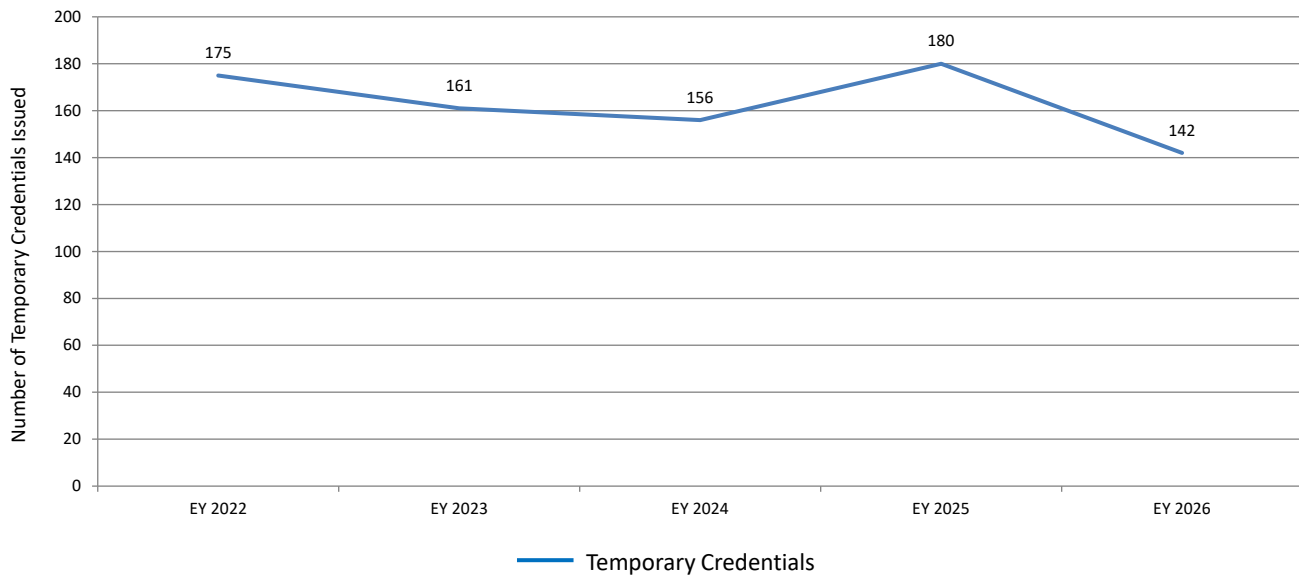
Real Property Appraisers by Classification - Thirteen Month Trend



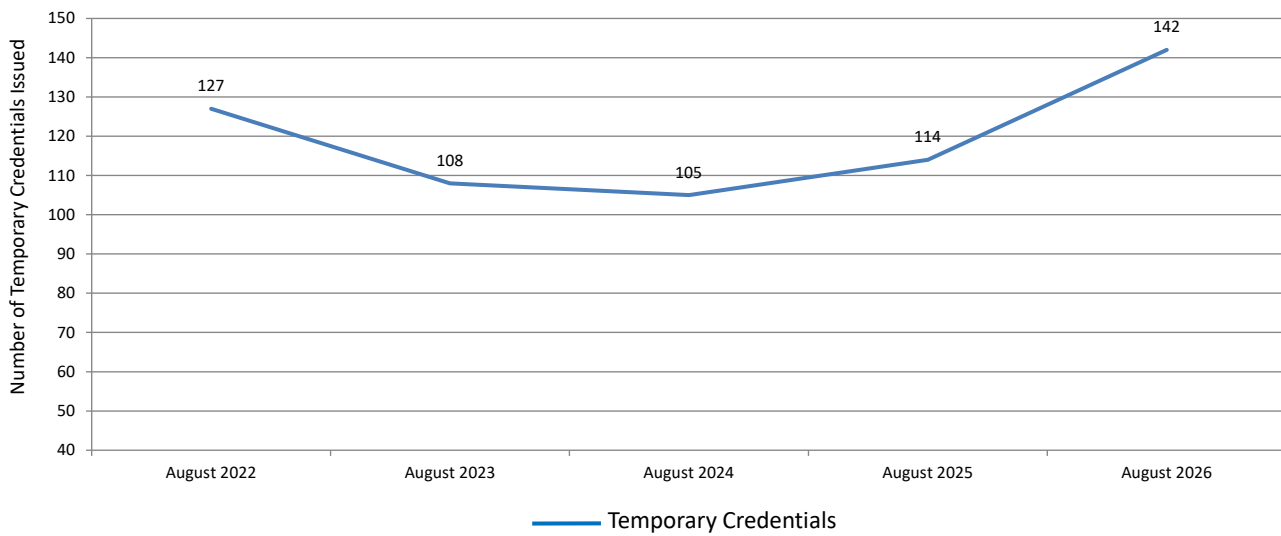
Total Real Property Appraisers - Thirteen Month Trend



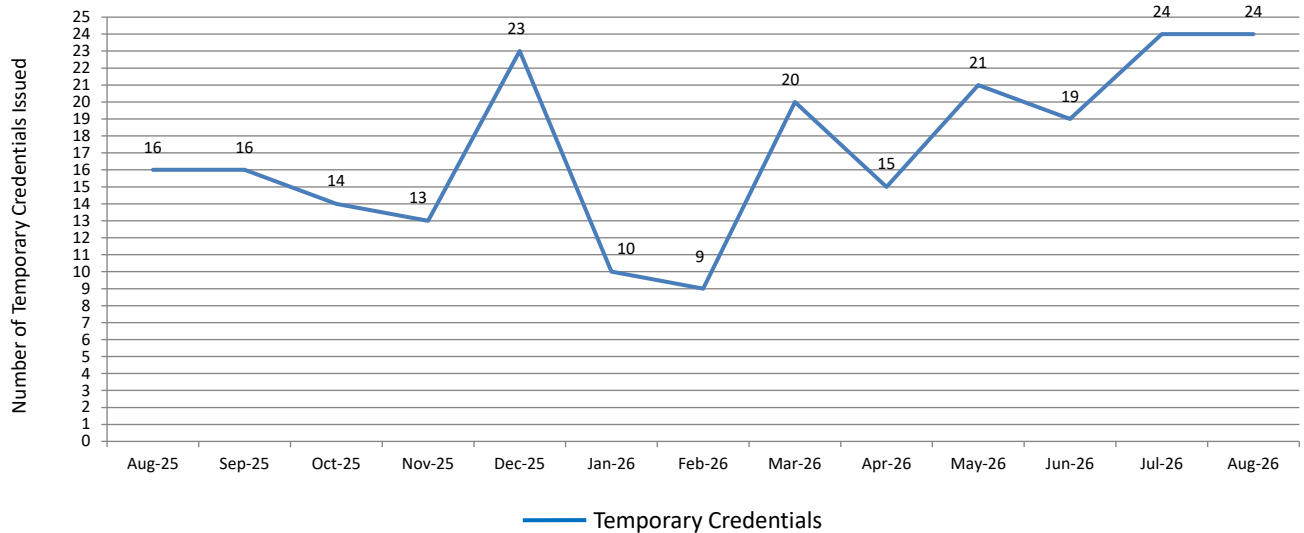
Temporary Real Property Appraiser Credentials Issued by Calendar Year - Five Year Trend



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

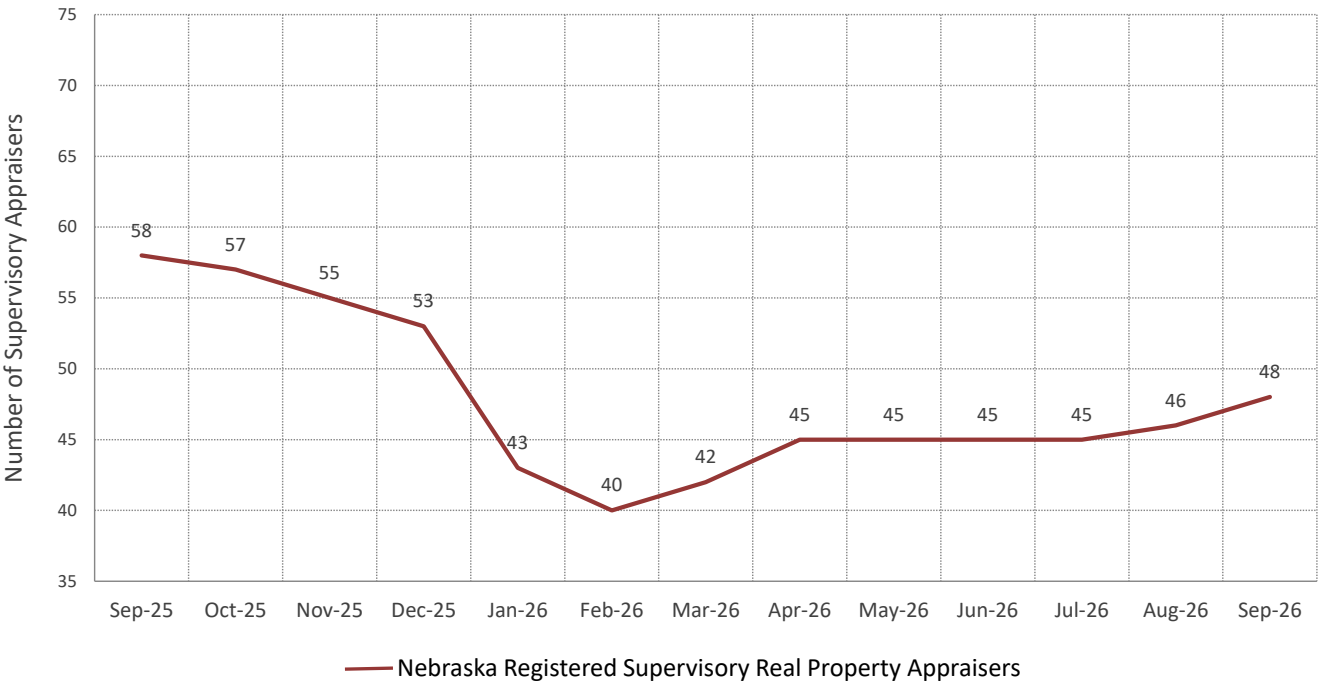


Temporary Real Property Appraiser Credentials Issued by Month - Thirteen Month Trend

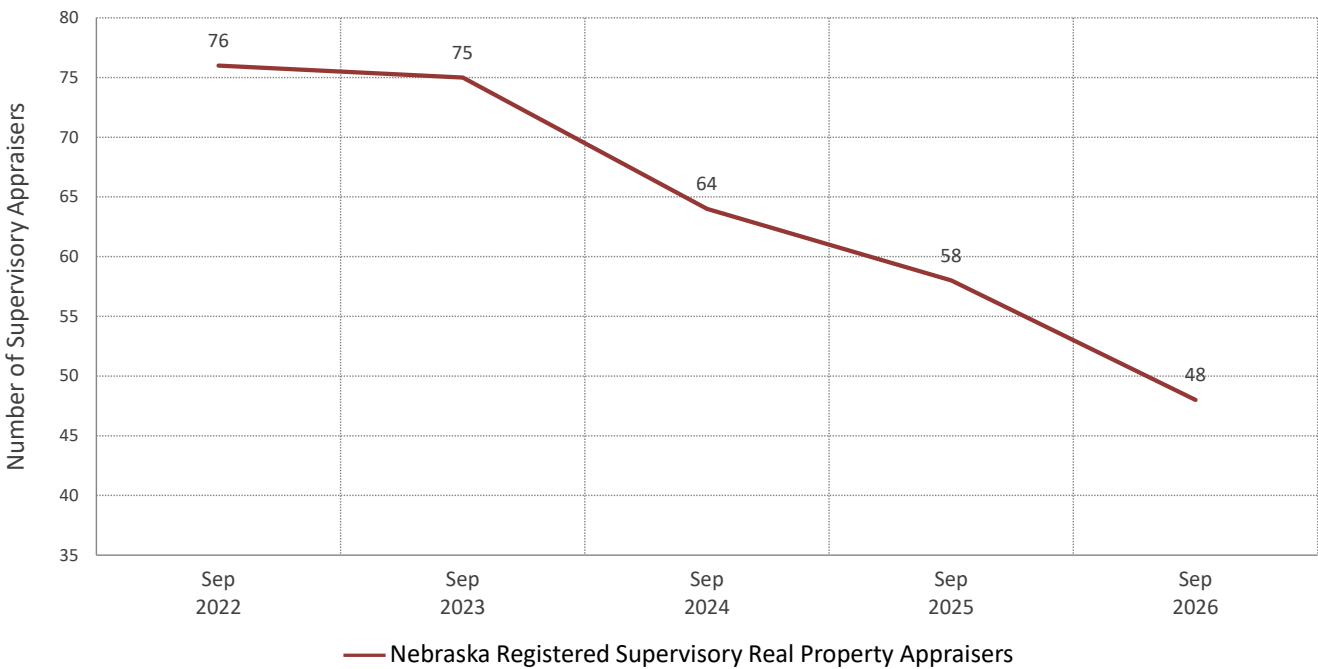


Supervisory Real Property Appraiser Report

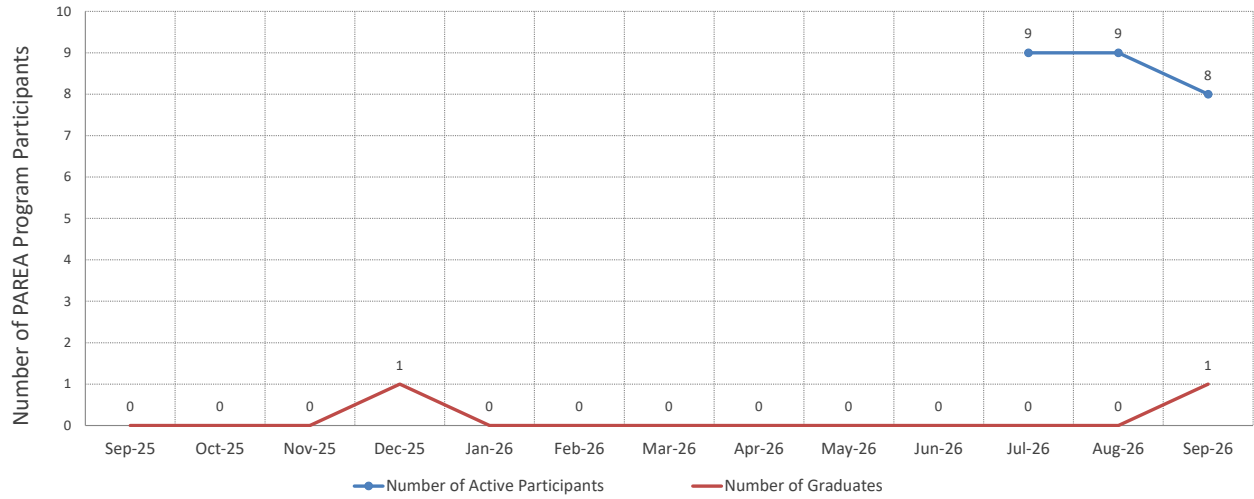
Registered Supervisory Real Property Appraisers -
Thirteen Month Trend



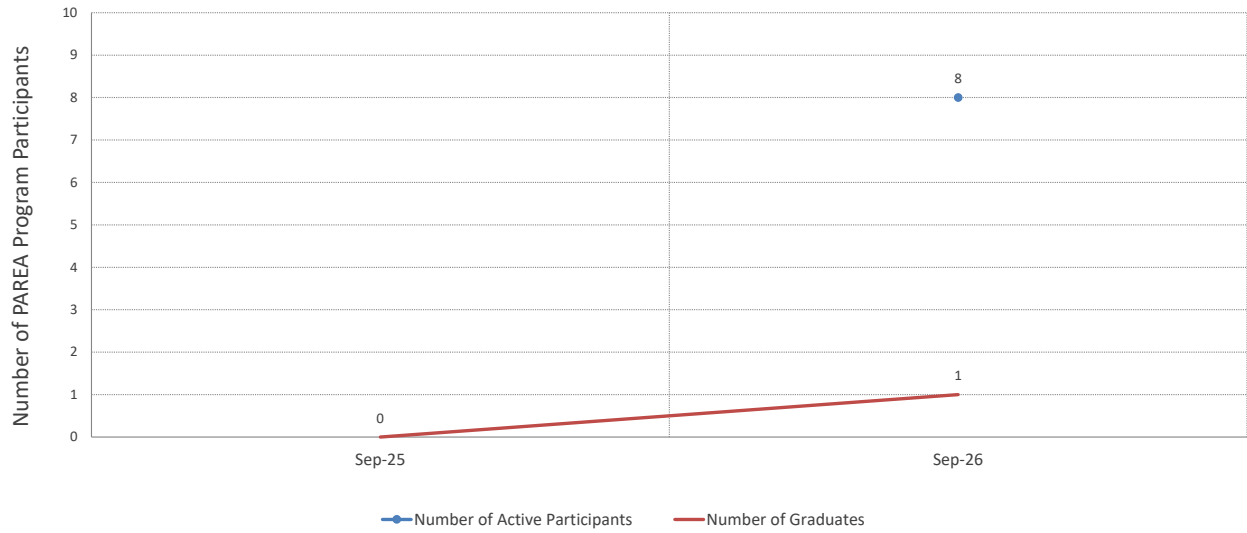
Registered Supervisory Real Property Appraisers - Five Year Trend



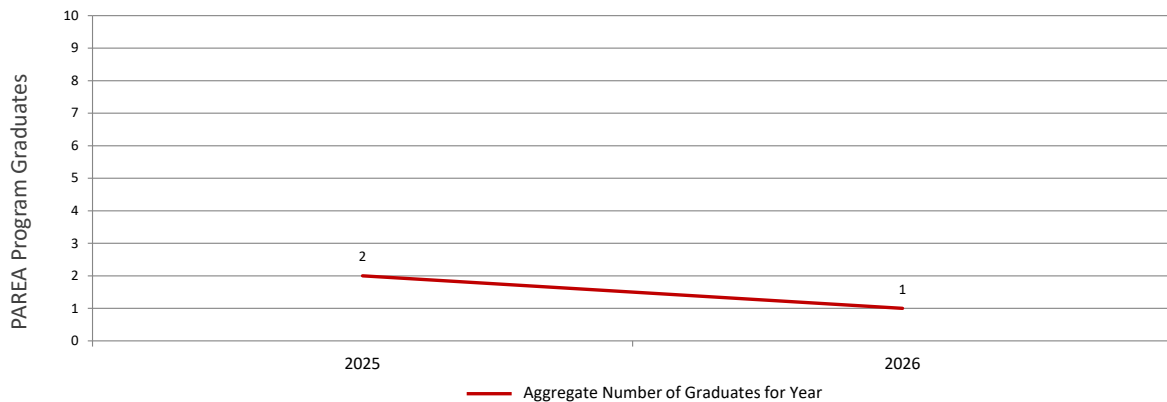
PAREA Program Participation - Thirteen Month Trend



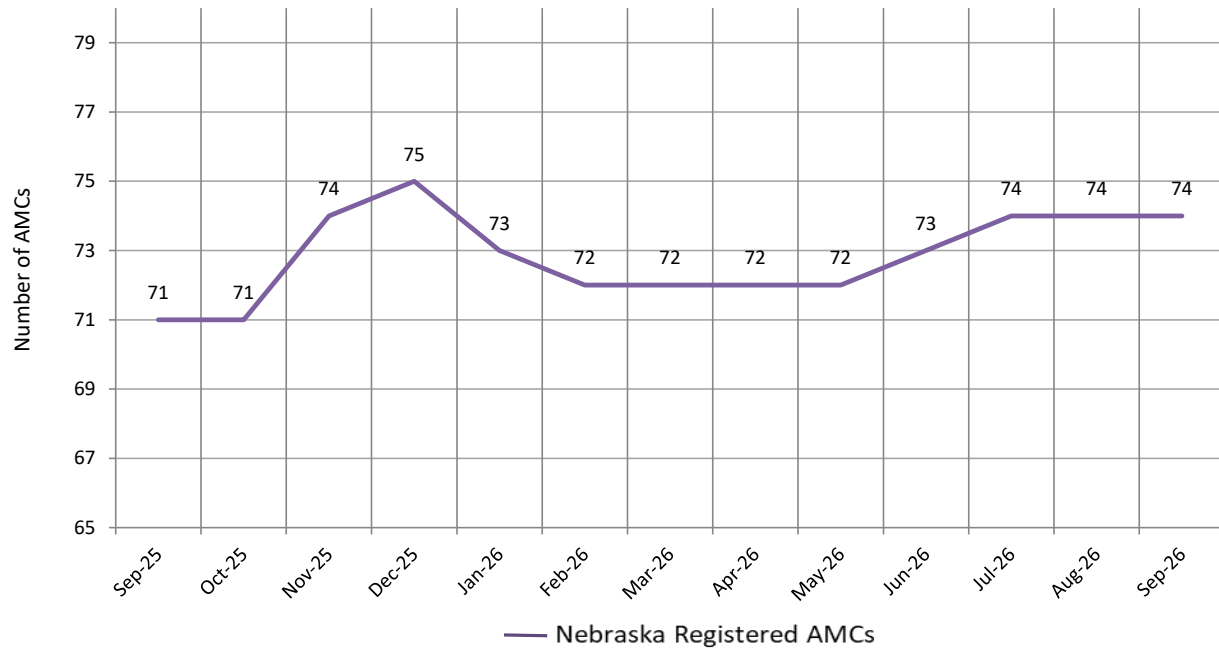
PAREA Program Participation - Five Year Trend



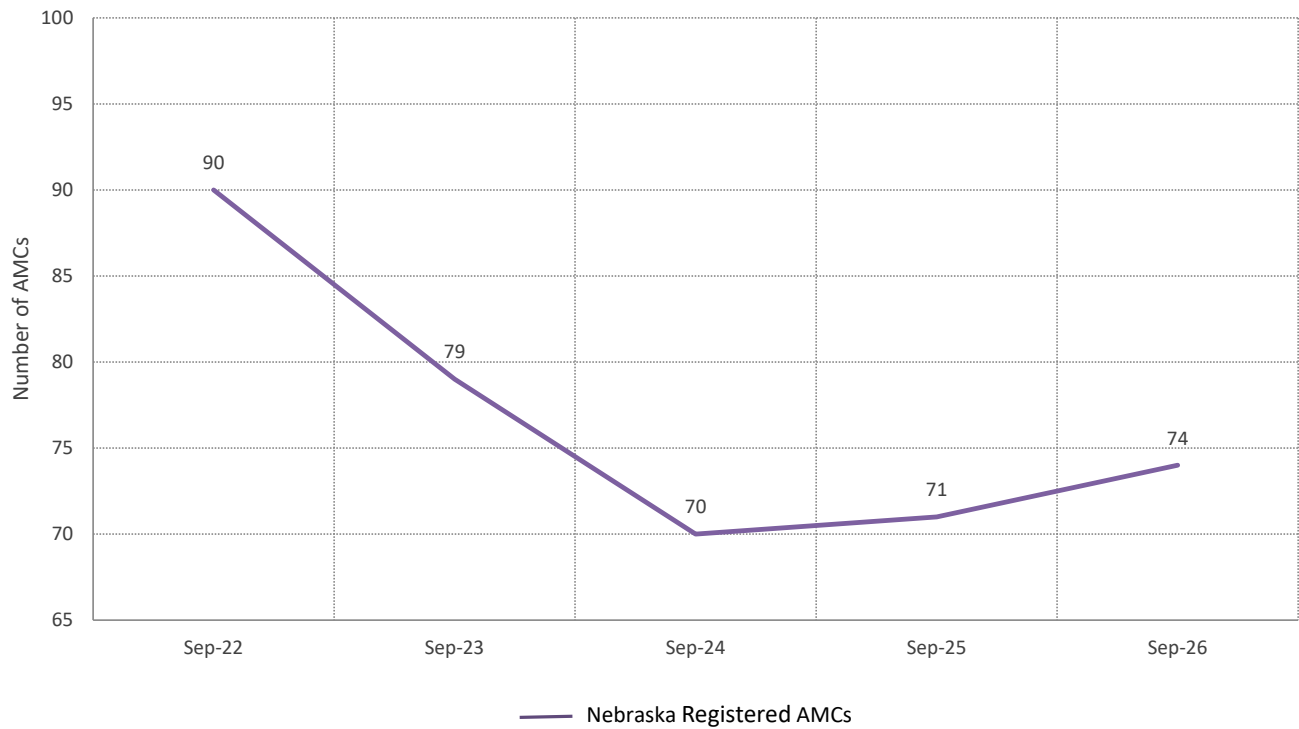
PAREA Program Graduates - Five Year Trend



Appraisal Management Companies - Thirteen Month Trend



Appraisal Management Companies - Five Year Trend



NEBRASKA REAL PROPERTY APPRAISER BOARD

DIRECTOR APPROVAL OF REAL PROPERTY APPRAISER APPLICANTS

August 12, 2026 – September 8, 2026

<i>New Trainee Real Property Appraisers</i>		
T26003	Yeager, Jackson	Approved , August 27, 2026
<i>New Certified General Real Property Appraisers through Reciprocity</i>		
CRRA260002	Hatch, Jonathan	Approved August 18, 2026
<i>New Certified General Real Property Appraisers through Reciprocity</i>		
CGRA260010	Swartz, Philip	Approved August 17, 2026
CGRA260012	Reed, Evan	Approved September 4, 2026

NEBRASKA REAL PROPERTY APPRAISER BOARD

DIRECTOR APPROVAL OF EDUCATION ACTIVITY AND INSTRUCTOR(S) APPLICANTS

August 12, 2026 – September 8, 2026

Provider	Activity Number	Hours	Title	Instructor(s)	Approval Date
<i>New Continuing Education Activities and Instructors</i>					
Appraisal Institute	2262150.02	7.00	2026-2027 7-Hour Equivalent USPAP Continuing Education Course	Brett Hall, Craig Harrington	08/27/2026
ASFMRA	2261448.01	8.00	Financial Literacy for Rural Professionals	Dennis Reyman, Chad Hertz, Danielle Celaya	08/28/2026
ASFMRA	2263449.01	8.00	Financial Literacy for Rural Professionals	Dennis Reyman, Chad Hertz, Danielle Celaya	08/28/2026

2026-27 Nebraska Real Property Appraiser Board Goals and Objectives
June 16, 2026 Strategic Planning Meeting

	SHORT TERM GOALS / OBJECTIVES	EXPECTED COMPLETION DATE	STATUS/GOAL MET	LONG TERM GOALS / OBJECTIVES	EXPECTED COMPLETION DATE	NOTES
LAWS, RULES, AND GUIDANCE DOCUMENTS	Adopt Title 298 changes to implement the increased CHRC fee to “as established by the Nebraska State Patrol,” and change the ASC Appraiser Registry Fee and AMC Registry Fee language to “as established by the Appraisal Subcommittee of the Federal Financial Institutions Examination Council.”	6/30/2027		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, maintain an effective enforcement program, and provide for better clarification and administration.	Ongoing.	
	Amend Neb. Rev. Stat. § 76-2221(7) to clarify that any person appointed by a County Board of Equalization to act as a Referee or Coordinator is exempt from the Real Property Appraiser Act.	12/31/2026	Completed August 20, 2026	Harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act and Appraisal Management Company Registration Act as needed.	Ongoing.	
	Amend Neb. Rev. Stat. § 76-2236 to allow for continuing education credit to be awarded for attendance of one NRPAB meeting. The meeting must be open to the public and must be a minimum of two hours in length but cannot exceed seven hours.	12/31/2026	Completed August 20, 2026	Address changes to USPAP, Real Property Appraiser Qualifications Criteria, ASC Policy Statements, AQB CAP Program Guidelines, and Title XI as required.	Ongoing.	
	Amend Neb. Rev. Stat. §§ 76-2241 and 76-3206 to include a paper application processing fee of no more than fifty dollars for any form available electronically.	12/31/2026	Completed August 20, 2026	Continue to adopt Guidance Documents for public advisement concerning interpretation of statutes and rules, and retire Guidance Documents that are no longer relevant.	Ongoing.	Guidance Document 26-03 presented to the Board at its September 17, 2026 meeting.
				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.	Internal Procedure Document 202601 Adopted by the Board at its July 16, 2026 meeting.
COMPLIANCE	Explore processing fee/surcharge for administrative violations.	12/31/2026	Completed July 16, 2026.	None.		
CREDENTIALING AND REGISTRATION	Add PAREA participants to monthly real property appraiser charts and graphs.	12/31/2026	Completed July 16, 2026.	Monitor real property appraiser credential renewal dates.	Ongoing.	
EDUCATION	None.			Encourage trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to trainee real property appraisers.	Ongoing.	
				Request that supervisory real property appraisers with trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser encourage their trainee real property appraisers to complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to supervisory real property appraisers.	Ongoing.	
PERSONNEL	None.			Continue updating the policies and procedures documents as needed to ensure compliance with state policy changes, NAPE/ASFCME contract changes, and to address general work environment needs and/or changes.	Ongoing.	
PUBLIC INFORMATION	None.			Encourage development of Memos from the Board and Facebook posts, and The Nebraska Appraiser articles that contain facts of interest to the appraisal business community.	Ongoing.	
				Continue utilizing the NRPAB website, NRPAB Facebook page, The Nebraska Appraiser, and Memos from the Board to disseminate relevant and important information to the appraisal business community and the general public in a timely manner. This includes information related to state and federal regulations, credentialing and registration requirements, renewal information, education information, Board policies and procedures, documents posted to the NRPAB website, meeting information, and other information that affects the industry.	Ongoing.	
				Continue utilization of Memos from the Board to disseminate important information in a timely manner that should not be held for the next release of The Nebraska Appraiser.	Ongoing.	
				Continue releasing new issues of The Nebraska Appraiser on a quarterly basis to disseminate important information to the appraisal business community and the general public in an effective and efficient manner.	Ongoing.	
				Continue utilization of the NRPAB Facebook page to disseminate important information in a timely manner that that appraisal business community and general public would otherwise not be aware of, such as documents posted to the NRPAB website, meeting information, and NRPAB policy and business information.	Ongoing.	
				Continue to monitor the effectiveness of current NRPAB website, and repair bugs and make improvements and add enhancements needed to address functionality or use.	Ongoing.	Proposed website update presented to Board at September 17, 2026 meeting.
ADMINISTRATION	Utilize SARAS Grant for development and implementation of online education applications and NRPAB Database interface, and development and implementation of NRPAB Website-NRPAB Database Translator for Credit/Debit Card Processing System.	6/30/2027	Development of online education applications and database interface in progress.	Continue to monitor the effectiveness of current processes and procedures, and update processes and procedures as needed to maintain effectiveness and efficiency of the administration of the Board’s programs.	Ongoing.	
				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.	All online EFW payments moved to auto receipting system in September.
				Explore online real property appraiser through E,E&E initial applications, AMC initial application, and other services that require payment of a fee.	Ongoing.	
				Explore use of AI for business functions to automate tasks and for data analysis.	Ongoing.	
FINANCIALS	Complete 2027-29 Biennial Budget Request addressing agency issues discussed at strategic planning (CHRC Fees, DAS State Projected Rate, Possible Director travel/conference attendance funding).	10/1/2026	Completed August 20, 2026.	None.		

2026-27 NRPAB SWOT Analysis			
STRENGTHS: * Customer service * Organization * Board member knowledge * Staff knowledge * Adaptability * Professional diversity of Board * Modernization of accessibility * Authority to enter into contingent dismissal agreements * Embrace of available technology	WEAKNESSES: * Industry's inability to grow * Efficiency loss due to database not meeting potential * Regulatory and statutory barriers	OPPORTUNITIES: * Growth in real property appraiser field * Continued evaluation of Board and Agency operations * Embrace of available technology * Agency staff size and cross-training of Agency duties * Board member with residential appraisal expertise * Utilization of ASC grant funding for technology projects * Education of users of appraisal reports	THREATS: * Agency turnover * Federal agency oversight * Economic climate * Aging appraiser population * Inadequate supervisory appraiser knowledge * Deemphasis on appraisals at the Federal level * Commodification of appraisal reports * Business consolidation * Government consolidation * Fannie Mae UAD 3.6 Form upgrade

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/26Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	221,196.00	17,650.95	33,363.36	15.08	9,544.89	178,287.75
511600	PER DIEM PAYMENTS	7,500.00	400.00	1,400.00	18.67	1,000.00	5,100.00
511700	EMPLOYEE BONUSES	1,500.00					1,500.00
512100	VACATION LEAVE EXPENSE	18,001.00	1,779.37	2,710.36	15.06	411.38	14,879.26
512200	SICK LEAVE EXPENSE	2,067.00	26.00	489.42	23.68	207.60	1,369.98
512300	HOLIDAY LEAVE EXPENSE	11,674.00		1,909.27	16.35	1,131.03	8,633.70
Personal Services Subtotal		261,938.00	19,856.32	39,872.41	15.22	12,294.90	209,770.69
515100	RETIREMENT PLANS EXPENSE	19,083.00	1,456.90	2,880.81	15.10	845.75	15,356.44
515200	FICA EXPENSE	20,038.00	1,300.92	2,614.06	13.05	809.70	16,614.24
515500	HEALTH INSURANCE EXPENSE	80,838.00	6,736.52	13,473.04	16.67		67,364.96
516500	WORKERS COMP PREMIUMS	1,366.00		1,366.00	100.00	273.20	273.20-
Major Account 510000 Total		383,263.00	29,350.66	60,206.32	15.71	14,223.55	308,833.13
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	2,500.00	159.55	346.79	13.87		2,153.21
521400	CIO CHARGES	31,727.00	5,839.77	7,928.92	24.99		23,798.08
521500	PUBLICATION & PRINT EXP	2,700.00	541.71	541.71	20.06		2,158.29
521900	AWARDS EXPENSE	30.00					30.00
522100	DUES & SUBSCRIPTION EXP	600.00					600.00
524600	RENT EXPENSE-BUILDINGS	14,334.00	1,200.94	2,428.28	16.94		11,905.72
531100	OFFICE SUPPLIES EXPENSE	1,500.00	55.86	106.16	7.08		1,393.84
532100	NON-CAPITALIZED EQUIP PU			18.97			18.97-
532200	PERSONAL COMPUTING EQUIPMENT	178.39	178.39	178.39	100.00		
541100	ACCTG & AUDITING SERVICES	2,986.00		2,986.00	100.00		
541200	PURCHASING ASSESSMENT	41.00	42.00	42.00	102.44		1.00-
541500	LEGAL SERVICES EXPENSE	20,000.00		970.50	4.85		19,029.50
541700	LEGAL RELATED EXPENSE	3,000.00					3,000.00
547100	EDUCATIONAL SERVICES	68.00		68.00	100.00		
554900	OTHER CONTRACTUAL SERVICES	32,665.00	1,440.00	5,112.50	15.65	625.00-	28,177.50
556100	INSURANCE EXPENSE	93.00					93.00
559100	OTHER OPERATING EXP	69,429.61		40.00	.06		69,389.61

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/26

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
Major Account 520000 Total		181,852.00	9,458.22	20,768.22	11.42	625.00-	161,708.78
570000 TRAVEL EXPENSES							
571100	LODGING	2,970.00		440.00	14.81		2,530.00
571800	MEALS - TRAVEL STATUS	1,928.00		357.00	18.52		1,571.00
573100	STATE-OWNED TRANSPORT	200.00					200.00
574500	PERSONAL VEHICLE MILEAGE	6,917.00		1,364.84	19.73		5,552.16
575100	MISC TRAVEL EXPENSE	450.00		72.45	16.10		377.55
Major Account 570000 Total		12,465.00	0.00	2,234.29	17.92	0.00	10,230.71
BUDGETED EXPENDITURES TOTAL		577,580.00	38,808.88	83,208.83	14.41	13,598.55	480,772.62

SUMMARY BY FUND TYPE - EXPENDITURES

2	CASH FUNDS	577,580.00	38,808.88	83,208.83	14.41	13,598.55	480,772.62
BUDGETED EXPENDITURES TOTAL		577,580.00	38,808.88	83,208.83	14.41	13,598.55	480,772.62

BUDGETED FUND TYPES - REVENUES

470000 REVENUE - SALES AND CHARGES

471100	SALE OF SERVICES	350.00-	25.00-	75.00-	21.43		275.00-
471120	QUALIFYING ED COURSE FEES	1,340.00-					1,340.00-
471121	CONTINUING ED NEW FEES	5,880.00-	440.00-	720.00-	12.24		5,160.00-
471122	CONTINUING ED RENEWAL FEES	240.00-	20.00-	35.00-	14.58		205.00-
475150	CERTIFIED GENERAL NEW FEES	10,050.00-	335.00-	1,310.00-	13.03		8,740.00-
475151	LICENSED NEW FEES	1,005.00-					1,005.00-
475152	FINGERPRINT FEES	2,695.00-	165.00-	385.00-	14.29		2,310.00-
475153	CERTIFIED RESIDENTIAL NEW	3,350.00-	335.00-	335.00-	10.00		3,015.00-
475154	CERTIFIED GENERAL RENEWAL	142,025.00-	9,750.00-	14,800.00-	10.42		127,225.00-
475155	LICENSED RENEWAL	14,625.00-	325.00-	325.00-	2.22		14,300.00-
475157	CERTIFIED RESIDENTIAL RENEWAL	70,200.00-	2,600.00-	2,600.00-	3.70		67,600.00-
475161	TEMPORARY CERTIFIED GENERAL	14,450.00-	2,125.00-	3,910.00-	27.06		10,540.00-
475163	AMC REGISTERED NEW FEES	12,000.00-		4,000.00-	33.33		8,000.00-
475164	AMC APPLICATION FEES	2,100.00-	350.00-	1,050.00-	50.00		1,050.00-
475165	AMC REGISTERED RENEWAL	138,000.00-	8,000.00-	16,000.00-	11.59		122,000.00-
475166	FED REG AMC RPT FORM PROC FEES	700.00-					700.00-

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
475234	APPLICATION FEES	32,015.00-	3,930.00-	7,490.00-	23.40		24,525.00-
476101	LATE PROCESSING FEES	4,400.00-	25.00-	900.00-	20.45		3,500.00-
Major Account 470000 Total		455,425.00-	28,425.00-	53,935.00-	11.84	0.00	401,490.00-
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	16,000.00-	762.59-	1,764.41-	11.03		14,235.59-
484500	REIMB NON-GOVT SOURCES	4,500.00-					4,500.00-
Major Account 480000 Total		20,500.00-	762.59-	1,764.41-	8.61	0.00	18,735.59-
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
491300	SALE - SURP PROP/FIXED ASSET			22.08-			22.08
493200	OPERATING TRANSFERS OUT			100,000.00			100,000.00-
Major Account 490000 Total		0.00	0.00	99,977.92	0.00	0.00	99,977.92-
BUDGETED REVENUE TOTAL		475,925.00-	29,187.59-	44,278.51	9.30-	0.00	520,203.51-
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	475,925.00-	29,187.59-	44,278.51	9.30-		520,203.51-
BUDGETED REVENUE TOTAL		475,925.00-	29,187.59-	44,278.51	9.30-	0.00	520,203.51-

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
<u>BUDGETED FUND TYPES - EXPENDITURES</u>							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	143,777.40	11,473.35	21,686.25	15.08	6,204.01	115,887.14
511600	PER DIEM PAYMENTS	4,875.00	260.00	910.00	18.67	650.00	3,315.00
511700	EMPLOYEE BONUSES	975.00					975.00
512100	VACATION LEAVE EXPENSE	11,700.65	1,156.44	1,761.13	15.05	267.42	9,672.10
512200	SICK LEAVE EXPENSE	1,343.55	16.85	318.07	23.67	134.94	890.54
512300	HOLIDAY LEAVE EXPENSE	7,588.10		1,241.02	16.35	735.16	5,611.92
Personal Services Subtotal		170,259.70	12,906.64	25,916.47	15.22	7,991.53	136,351.70
515100	RETIREMENT PLANS EXPENSE	12,403.95	946.98	1,872.45	15.10	549.71	9,981.79
515200	FICA EXPENSE	13,024.70	845.59	1,699.06	13.04	526.28	10,799.36
515500	HEALTH INSURANCE EXPENSE	52,544.70	4,378.74	8,757.29	16.67		43,787.41
516500	WORKERS COMP PREMIUMS	887.90		887.90	100.00	177.58	177.58-
Major Account 510000 Total		249,120.95	19,077.95	39,133.17	15.71	9,245.10	200,742.68
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	2,250.00	126.09	308.29	13.70		1,941.71
521400	CIO CHARGES	20,622.55	3,763.00	5,291.83	25.66		15,330.72
521500	PUBLICATION & PRINT EXP	1,755.00	352.11	352.11	20.06		1,402.89
521900	AWARDS EXPENSE	19.50					19.50
522100	DUES & SUBSCRIPTION EXP	390.00					390.00
524600	RENT EXPENSE-BUILDINGS	9,317.10	780.61	1,578.38	16.94		7,738.72
531100	OFFICE SUPPLIES EXPENSE	975.00	36.31	69.01	7.08		905.99
532100	NON-CAPITALIZED EQUIP PU			12.33			12.33-
532200	PERSONAL COMPUTING EQUIPMENT	115.95	115.95	115.95	100.00		
541100	ACCTG & AUDITING SERVICES	1,940.90		1,940.90	100.00		
541200	PURCHASING ASSESSMENT	26.65	27.30	27.30	102.44		.65-
541500	LEGAL SERVICES EXPENSE	18,000.00					18,000.00
541700	LEGAL RELATED EXPENSE	2,700.00					2,700.00
547100	EDUCATIONAL SERVICES	44.20		44.20	100.00		
554900	OTHER CONTRACTUAL SERVICES	30,825.00	1,165.00	4,837.50	15.69	625.00-	26,612.50
556100	INSURANCE EXPENSE	60.45					60.45
559100	OTHER OPERATING EXP	45,129.25		40.00	.09		45,089.25

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
Major Account 520000 Total		134,171.55	6,366.37	14,617.80	10.89	625.00-	120,178.75
570000 TRAVEL EXPENSES							
571100	LODGING	1,930.50		286.00	14.81		1,644.50
571800	MEALS - TRAVEL STATUS	1,253.20		232.05	18.52		1,021.15
573100	STATE-OWNED TRANSPORT	130.00					130.00
574500	PERSONAL VEHICLE MILEAGE	4,496.05		887.13	19.73		3,608.92
575100	MISC TRAVEL EXPENSE	292.50		47.10	16.10		245.40
Major Account 570000 Total		8,102.25	0.00	1,452.28	17.92	0.00	6,649.97
BUDGETED EXPENDITURES TOTAL		391,394.75	25,444.32	55,203.25	14.10	8,620.10	327,571.40

SUMMARY BY FUND TYPE - EXPENDITURES

2	CASH FUNDS	391,394.75	25,444.32	55,203.25	14.10	8,620.10	327,571.40
BUDGETED EXPENDITURES TOTAL		391,394.75	25,444.32	55,203.25	14.10	8,620.10	327,571.40

BUDGETED FUND TYPES - REVENUES

470000 REVENUE - SALES AND CHARGES

471100	SALE OF SERVICES	350.00-	25.00-	75.00-	21.43		275.00-
471120	QUALIFYING ED COURSE FEES	1,340.00-					1,340.00-
471121	CONTINUING ED NEW FEES	5,880.00-	440.00-	720.00-	12.24		5,160.00-
471122	CONTINUING ED RENEWAL FEES	240.00-	20.00-	35.00-	14.58		205.00-
475150	CERTIFIED GENERAL NEW FEES	10,050.00-	335.00-	1,310.00-	13.03		8,740.00-
475151	LICENSED NEW FEES	1,005.00-					1,005.00-
475152	FINGERPRINT FEES	2,695.00-	165.00-	385.00-	14.29		2,310.00-
475153	CERTIFIED RESIDENTIAL NEW	3,350.00-	335.00-	335.00-	10.00		3,015.00-
475154	CERTIFIED GENERAL RENEWAL	142,025.00-	9,750.00-	14,800.00-	10.42		127,225.00-
475155	LICENSED RENEWAL	14,625.00-	325.00-	325.00-	2.22		14,300.00-
475157	CERTIFIED RESIDENTIAL RENEWAL	70,200.00-	2,600.00-	2,600.00-	3.70		67,600.00-
475161	TEMPORARY CERTIFIED GENERAL	14,450.00-	2,125.00-	3,910.00-	27.06		10,540.00-
475234	APPLICATION FEES	32,015.00-	3,930.00-	7,490.00-	23.40		24,525.00-
476101	LATE PROCESSING FEES	4,000.00-		875.00-	21.88		3,125.00-
Major Account 470000 Total		302,225.00-	20,050.00-	32,860.00-	10.87	0.00	269,365.00-

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
480000 REVENUE - MISCELLANEOUS							
481100	INVESTMENT INCOME	9,000.00-	463.90-	972.70-	10.81		8,027.30-
484500	REIMB NON-GOVT SOURCES	4,000.00-					4,000.00-
Major Account 480000 Total		<u>13,000.00-</u>	<u>463.90-</u>	<u>972.70-</u>	<u>7.48</u>	<u>0.00</u>	<u>12,027.30-</u>
490000 REVENUE - OTHER FINANCIAL SOURCES/U							
491300	SALE - SURP PROP/FIXED ASSET		73.42	14.63			14.63-
Major Account 490000 Total		<u>0.00</u>	<u>73.42</u>	<u>14.63</u>	<u>0.00</u>	<u>0.00</u>	<u>14.63-</u>
BUDGETED REVENUE TOTAL		<u>315,225.00-</u>	<u>20,440.48-</u>	<u>33,818.07-</u>	<u>10.73</u>	<u>0.00</u>	<u>281,406.93-</u>
SUMMARY BY FUND TYPE - REVENUE							
2	CASH FUNDS	315,225.00-	20,440.48-	33,818.07-	10.73		281,406.93-
BUDGETED REVENUE TOTAL		<u>315,225.00-</u>	<u>20,440.48-</u>	<u>33,818.07-</u>	<u>10.73</u>	<u>0.00</u>	<u>281,406.93-</u>

STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/26Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
510000 PERSONAL SERVICES							
511100	PERMANENT SALARIES-WAGES	77,418.60	6,177.60	11,677.11	15.08	3,340.88	62,400.61
511600	PER DIEM PAYMENTS	2,625.00	140.00	490.00	18.67	350.00	1,785.00
511700	EMPLOYEE BONUSES	525.00					525.00
512100	VACATION LEAVE EXPENSE	6,300.35	622.93	949.23	15.07	143.96	5,207.16
512200	SICK LEAVE EXPENSE	723.45	9.15	171.35	23.69	72.66	479.44
512300	HOLIDAY LEAVE EXPENSE	4,085.90		668.25	16.36	395.87	3,021.78
Personal Services Subtotal		91,678.30	6,949.68	13,955.94	15.22	4,303.37	73,418.99
515100	RETIREMENT PLANS EXPENSE	6,679.05	509.92	1,008.36	15.10	296.04	5,374.65
515200	FICA EXPENSE	7,013.30	455.33	915.00	13.05	283.42	5,814.88
515500	HEALTH INSURANCE EXPENSE	28,293.30	2,357.78	4,715.75	16.67		23,577.55
516500	WORKERS COMP PREMIUMS	478.10		478.10	100.00	95.62	95.62-
Major Account 510000 Total		134,142.05	10,272.71	21,073.15	15.71	4,978.45	108,090.45
520000 OPERATING EXPENSES							
521100	POSTAGE EXPENSE	250.00	33.46	38.50	15.40		211.50
521400	CIO CHARGES	11,104.45	2,076.77	2,637.09	23.75		8,467.36
521500	PUBLICATION & PRINT EXP	945.00	189.60	189.60	20.06		755.40
521900	AWARDS EXPENSE	10.50					10.50
522100	DUES & SUBSCRIPTION EXP	210.00					210.00
524600	RENT EXPENSE-BUILDINGS	5,016.90	420.33	849.90	16.94		4,167.00
531100	OFFICE SUPPLIES EXPENSE	525.00	19.55	37.15	7.08		487.85
532100	NON-CAPITALIZED EQUIP PU			6.64			6.64-
532200	PERSONAL COMPUTING EQUIPMENT	62.44	62.44	62.44	100.00		
541100	ACCTG & AUDITING SERVICES	1,045.10		1,045.10	100.00		
541200	PURCHASING ASSESSMENT	14.35	14.70	14.70	102.44		.35-
541500	LEGAL SERVICES EXPENSE	2,000.00		970.50	48.53		1,029.50
541700	LEGAL RELATED EXPENSE	300.00					300.00
547100	EDUCATIONAL SERVICES	23.80		23.80	100.00		
554900	OTHER CONTRACTUAL SERVICES	1,840.00	275.00	275.00	14.95		1,565.00
556100	INSURANCE EXPENSE	32.55					32.55
559100	OTHER OPERATING EXP	24,300.36					24,300.36

STATE OF NEBRASKA
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As of 08/31/26Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
Major Account 520000 Total		47,680.45	3,091.85	6,150.42	12.90	0.00	41,530.03
570000 TRAVEL EXPENSES							
571100	LODGING	1,039.50		154.00	14.81		885.50
571800	MEALS - TRAVEL STATUS	674.80		124.95	18.52		549.85
573100	STATE-OWNED TRANSPORT	70.00					70.00
574500	PERSONAL VEHICLE MILEAGE	2,420.95		477.71	19.73		1,943.24
575100	MISC TRAVEL EXPENSE	157.50		25.35	16.10		132.15
Major Account 570000 Total		4,362.75	0.00	782.01	17.92	0.00	3,580.74
BUDGETED EXPENDITURES TOTAL		186,185.25	13,364.56	28,005.58	15.04	4,978.45	153,201.22

SUMMARY BY FUND TYPE - EXPENDITURES

2	CASH FUNDS	186,185.25	13,364.56	28,005.58	15.04	4,978.45	153,201.22
BUDGETED EXPENDITURES TOTAL		186,185.25	13,364.56	28,005.58	15.04	4,978.45	153,201.22

BUDGETED FUND TYPES - REVENUES

470000 REVENUE - SALES AND CHARGES

475163	AMC REGISTERED NEW FEES	12,000.00-		4,000.00-	33.33		8,000.00-
475164	AMC APPLICATION FEES	2,100.00-	350.00-	1,050.00-	50.00		1,050.00-
475165	AMC REGISTERED RENEWAL	138,000.00-	8,000.00-	16,000.00-	11.59		122,000.00-
475166	FED REG AMC RPT FORM PROC FEES	700.00-					700.00-
476101	LATE PROCESSING FEES	400.00-	25.00-	25.00-	6.25		375.00-
Major Account 470000 Total		153,200.00-	8,375.00-	21,075.00-	13.76	0.00	132,125.00-

480000 REVENUE - MISCELLANEOUS

481100	INVESTMENT INCOME	7,000.00-	298.69-	791.71-	11.31		6,208.29-
484500	REIMB NON-GOVT SOURCES	500.00-					500.00-
Major Account 480000 Total		7,500.00-	298.69-	791.71-	10.56	0.00	6,708.29-

490000 REVENUE - OTHER FINANCIAL SOURCES/U

491300	SALE - SURP PROP/FIXED ASSET		73.42-	36.71-			36.71
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STATE OF NEBRASKA
Department of Administrative Services
Accounting Division
Budget Status Report
As of 08/31/26

Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
493200	OPERATING TRANSFERS OUT			100,000.00			100,000.00-
Major Account 490000 Total		0.00	73.42-	99,963.29	0.00	0.00	99,963.29-
BUDGETED REVENUE TOTAL		160,700.00-	8,747.11-	78,096.58	48.60-	0.00	238,796.58-

SUMMARY BY FUND TYPE - REVENUE

2	CASH FUNDS	160,700.00-	8,747.11-	78,096.58	48.60-		238,796.58-
BUDGETED REVENUE TOTAL		160,700.00-	8,747.11-	78,096.58	48.60-	0.00	238,796.58-

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

STATE OF NEBRASKA
 MTD General Ledger Detail
 All Objects
 As of 08/31/26

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25310	079	000	53105018.471100.		689751	08/18/26	RC	RB	NRPAB DEPOSIT 260818	8355241		25.00-
Total for Object			471100 SALE OF SERVICES									25.00-
25310	079	000	53105018.471121.		687853	08/06/26	RC	RB	NRPAB DEPOSIT 260806	8341963		350.00-
25310	079	000	53105018.471121.		690175	08/20/26	RC	RB	NRPAB DEPOSIT 260820	8358553		45.00-
25310	079	000	53105018.471121.		690846	08/25/26	RC	RB	NRPAB DEPOSIT 260825	8363851		45.00-
Total for Object			471121 CONTINUING ED NEW FEES									440.00-
25310	079	000	53105018.471122.		687853	08/06/26	RC	RB	NRPAB DEPOSIT 260806	8341963		20.00-
Total for Object			471122 CONTINUING ED RENEWAL FEES									20.00-
25310	079	000	53105018.475150.		689675	08/17/26	RC	RB	NRPAB APP EFW DEPOSIT 260817	8355217		335.00-
Total for Object			475150 CERTIFIED GENERAL NEW FEES									335.00-
25310	079	000	53105018.475152.		688049	08/06/26	RC	RB	NRPAB APP EFW DEPOSIT 260806	8343560		55.00-
25310	079	000	53105018.475152.		689225	08/13/26	RC	RB	NRPAB APP EFW DEPOSIT 260813	8351694		55.00-
25310	079	000	53105018.475152.		690175	08/20/26	RC	RB	NRPAB DEPOSIT 260820	8358553		55.00-
Total for Object			475152 FINGERPRINT FEES									165.00-
25310	079	000	53105018.475153.		690959	08/24/26	RC	RB	NRPAB APP EFW DEPOSIT 260824	8363931		335.00-
Total for Object			475153 CERTIFIED RESIDENTIAL NEW									335.00-
25310	079	000	53105018.475154.		687492	08/03/26	RC	RB	NRPAB APP EFW DEPOSIT 260803	8338079		325.00-
25310	079	000	53105018.475154.		687853	08/06/26	RC	RB	NRPAB DEPOSIT 260806	8341963		650.00-
25310	079	000	53105018.475154.		688049	08/06/26	RC	RB	NRPAB APP EFW DEPOSIT 260806	8343560		1,625.00-
25310	079	000	53105018.475154.		688535	08/10/26	RC	RB	NRPAB APP EFW DEPOSIT 260810	8346494		975.00-
25310	079	000	53105018.475154.		688569	08/11/26	RC	RB	NRPAB DEPOSIT 260811	8346536		1,300.00-
25310	079	000	53105018.475154.		689215	08/14/26	RC	RB	NRPAB DEPOSIT 260814	8351722		1,300.00-
25310	079	000	53105018.475154.		690959	08/24/26	RC	RB	NRPAB APP EFW DEPOSIT 260824	8363931		325.00-
25310	079	000	53105018.475154.		691630	08/27/26	RC	RB	NRPAB APP EFW DEPOSIT 260827	8368724		3,250.00-
Total for Object			475154 CERTIFIED GENERAL RENEWAL									9,750.00-
25310	079	000	53105018.475155.		690959	08/24/26	RC	RB	NRPAB APP EFW DEPOSIT 260824	8363931		325.00-
Total for Object			475155 LICENSED RENEWAL									325.00-
25310	079	000	53105018.475157.		687492	08/03/26	RC	RB	NRPAB APP EFW DEPOSIT 260803	8338079		975.00-
25310	079	000	53105018.475157.		689225	08/13/26	RC	RB	NRPAB APP EFW DEPOSIT 260813	8351694		650.00-
25310	079	000	53105018.475157.		690846	08/25/26	RC	RB	NRPAB DEPOSIT 260825	8363851		325.00-
25310	079	000	53105018.475157.		691630	08/27/26	RC	RB	NRPAB APP EFW DEPOSIT 260827	8368724		650.00-

Agency 053 REAL PROPERTY APPRAISER BD
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Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
Total for Object			475157	CERTIFIED RESIDENTIAL RENEWAL								2,600.00-
25310	079	000	53105018.475161.		687492	08/03/26	RC	RB	NRPAB APP EFW DEPOSIT 260803	8338079		255.00-
25310	079	000	53105018.475161.		688049	08/06/26	RC	RB	NRPAB APP EFW DEPOSIT 260806	8343560		170.00-
25310	079	000	53105018.475161.		688535	08/10/26	RC	RB	NRPAB APP EFW DEPOSIT 260810	8346494		595.00-
25310	079	000	53105018.475161.		689225	08/13/26	RC	RB	NRPAB APP EFW DEPOSIT 260813	8351694		255.00-
25310	079	000	53105018.475161.		689675	08/17/26	RC	RB	NRPAB APP EFW DEPOSIT 260817	8355217		340.00-
25310	079	000	53105018.475161.		690959	08/24/26	RC	RB	NRPAB APP EFW DEPOSIT 260824	8363931		340.00-
25310	079	000	53105018.475161.		691630	08/27/26	RC	RB	NRPAB APP EFW DEPOSIT 260827	8368724		170.00-
Total for Object			475161	TEMPORARY CERTIFIED GENERAL								2,125.00-
25310	079	000	53105018.475234.		687492	08/03/26	RC	RB	NRPAB APP EFW DEPOSIT 260803	8338079		405.00-
25310	079	000	53105018.475234.		688049	08/06/26	RC	RB	NRPAB APP EFW DEPOSIT 260806	8343560		455.00-
25310	079	000	53105018.475234.		688535	08/10/26	RC	RB	NRPAB APP EFW DEPOSIT 260810	8346494		945.00-
25310	079	000	53105018.475234.		689225	08/13/26	RC	RB	NRPAB APP EFW DEPOSIT 260813	8351694		590.00-
25310	079	000	53105018.475234.		689675	08/17/26	RC	RB	NRPAB APP EFW DEPOSIT 260817	8355217		540.00-
25310	079	000	53105018.475234.		690175	08/20/26	RC	RB	NRPAB DEPOSIT 260820	8358553		185.00-
25310	079	000	53105018.475234.		690959	08/24/26	RC	RB	NRPAB APP EFW DEPOSIT 260824	8363931		540.00-
25310	079	000	53105018.475234.		691630	08/27/26	RC	RB	NRPAB APP EFW DEPOSIT 260827	8368724		270.00-
Total for Object			475234	APPLICATION FEES								3,930.00-
25310	079	000	53105018.481100.		28558256	08/14/26	JE	G	OIP Jul 2026 2.97884%	8354568		463.90-
Total for Object			481100	INVESTMENT INCOME								463.90-
25310	079	000	53105018.491300.		28558063	08/13/26	JE	G	NRPAB CORR MAY JUN SURPLUS JE	8352112		73.42
Total for Object			491300	SALE - SURP PROP/FIXED ASSET								73.42
25310	079	000	53105018.511100.		3199148	08/05/26	T2	7	PAYROLL LABOR DISTRIBUTION	8331967		6,323.32
25310	079	000	53105018.511100.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		5,150.03
Total for Object			511100	PERMANENT SALARIES-WAGES								11,473.35
25310	079	000	53105018.511600.		3199148	08/05/26	T2	7	PAYROLL LABOR DISTRIBUTION	8331967		260.00
Total for Object			511600	PER DIEM PAYMENTS								260.00
25310	079	000	53105018.512100.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		1,156.44
Total for Object			512100	VACATION LEAVE EXPENSE								1,156.44
25310	079	000	53105018.512200.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		16.85
Total for Object			512200	SICK LEAVE EXPENSE								16.85

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Agency 053
Division 000
Grant

REAL PROPERTY APPRAISER BD
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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	53105018.515100.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		473.49
25310	079	000	53105018.515100.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		473.49
Total for Object			515100 RETIREMENT PLANS EXPENSE									946.98
25310	079	000	53105018.515200.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		432.73
25310	079	000	53105018.515200.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		412.86
Total for Object			515200 FICA EXPENSE									845.59
25310	079	000	53105018.515500.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		2,189.37
25310	079	000	53105018.515500.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		2,189.37
Total for Object			515500 HEALTH INSURANCE EXPENSE									4,378.74
25310	079	000	53105018.521100.		28476099	08/03/26	J9	G	NRPAB POSTAGE JUNE 2026	8336876		33.46-
25310	079	000	53105018.521100.		28558078	08/13/26	JE	G	POSTAGE DUE JUL 2026	8352326		159.55
Total for Object			521100 POSTAGE EXPENSE									126.09
25310	079	000	53105018.521400.		61146206	08/03/26	PV	V	AS - OCIO - COMMUNICATIONS	8335658		144.50
25310	079	000	53105018.521400.		61201164	08/13/26	PV	V	AS - OCIO - IMSERVICES	8352721		3,618.50
Total for Object			521400 CIO CHARGES									3,763.00
25310	079	000	53105018.521500.		28374575	08/14/26	J9	G	COPY SERVICES APR-JUN 2026	8316121		541.71
25310	079	000	53105018.521500.		28574032	08/18/26	J9	G	NRPAB COPY SERV APR-JUN 2026	8356891		189.60-
Total for Object			521500 PUBLICATION & PRINT EXP									352.11
25310	079	000	53105018.524600.		28440065	08/07/26	JE	G	RENT & LB530 AUG 2026 - OTHER	8328072		1,174.54
25310	079	000	53105018.524600.		28541496	08/11/26	JE	G	NRPAB RENT AUG 2026	8349051		411.09-
25310	079	000	53105018.524600.		61201174	08/13/26	PV	V	SECRETARY OF STATE	8352727		17.16
Total for Object			524600 RENT EXPENSE-BUILDINGS									780.61
25310	079	000	53105018.531100.		2353367	08/12/26	OV	O	ODP BUSINESS SOLUTIONS LLC	8350539		36.31
25310	079	000	53105018.531100.		2353367	08/12/26	OV	O	ODP BUSINESS SOLUTIONS LLC	8350539		115.95
25310	079	000	53105018.531100.		28575454	08/18/26	JE	G	TNF ODP SUP PMT TO PSNAL CMPTR	8357818		115.95-
Total for Object			531100 OFFICE SUPPLIES EXPENSE									36.31
25310	079	000	53105018.532200.		28575454	08/18/26	JE	G	TNF ODP SUP PMT TO PSNAL CMPTR	8357818		115.95
Total for Object			532200 PERSONAL COMPUTING EQUIPMENT									115.95
25310	079	000	53105018.539500.		61164783	08/04/26	PC	V	Purchase Card Offset	8340273		750.00

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Agency 053 REAL PROPERTY APPRAISER BD
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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	53105018.539500.		28490909	08/04/26	J1	G	PURCHASE CARD TRANSACTION	8340659		750.00-
Total for Object			539500 PURCHASING CARD SUSPENSE									
25310	079	000	53105018.541200.		61190830	08/11/26	PV	V	AS - MATERIEL DIVISION	8349034		27.30
Total for Object			541200 PURCHASING ASSESSMENT									27.30
25310	079	000	53105018.554900.		61190811	08/11/26	PV	V	NEBRASKA STATE PATROL	8349028		165.00
25310	079	000	53105018.554900.		61210045	08/17/26	P9	V	MUSTOE, CHRISTOPHER M A	8356170		1,000.00
Total for Object			554900 OTHER CONTRACTUAL SERVICES									1,165.00
Total for Business Unit			53105018 NE REAL PROPERTY APPRAISER									5,003.84
25320	079	000	53105200.475164.		690845	08/25/26	RC	RB	NRPAB AMC DEPOSIT 260825	8363871		350.00-
Total for Object			475164 AMC APPLICATION FEES									350.00-
25320	079	000	53105200.475165.		688533	08/10/26	RC	RB	NRPAB AMC REN EFW DEP 260810	8346515		2,000.00-
25320	079	000	53105200.475165.		689226	08/13/26	RC	RB	NRPAB AMC REN EFW DEP 260813	8351701		4,000.00-
25320	079	000	53105200.475165.		690845	08/25/26	RC	RB	NRPAB AMC DEPOSIT 260825	8363871		2,000.00-
Total for Object			475165 AMC REGISTERED RENEWAL									8,000.00-
25320	079	000	53105200.476101.		689226	08/13/26	RC	RB	NRPAB AMC REN EFW DEP 260813	8351701		25.00-
Total for Object			476101 LATE PROCESSING FEES									25.00-
25320	079	000	53105200.481100.		28558256	08/14/26	JE	G	OIP Jul 2026 2.97884%	8354568		298.69-
Total for Object			481100 INVESTMENT INCOME									298.69-
25320	079	000	53105200.491300.		28558063	08/13/26	JE	G	NRPAB CORR MAY JUN SURPLUS JE	8352112		73.42-
Total for Object			491300 SALE - SURP PROP/FIXED ASSET									73.42-
25320	079	000	53105200.511100.		3199148	08/05/26	T2	7	PAYROLL LABOR DISTRIBUTION	8331967		3,404.84
25320	079	000	53105200.511100.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		2,772.76
Total for Object			511100 PERMANENT SALARIES-WAGES									6,177.60
25320	079	000	53105200.511600.		3199148	08/05/26	T2	7	PAYROLL LABOR DISTRIBUTION	8331967		140.00
Total for Object			511600 PER DIEM PAYMENTS									140.00
25320	079	000	53105200.512100.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		622.93
Total for Object			512100 VACATION LEAVE EXPENSE									622.93

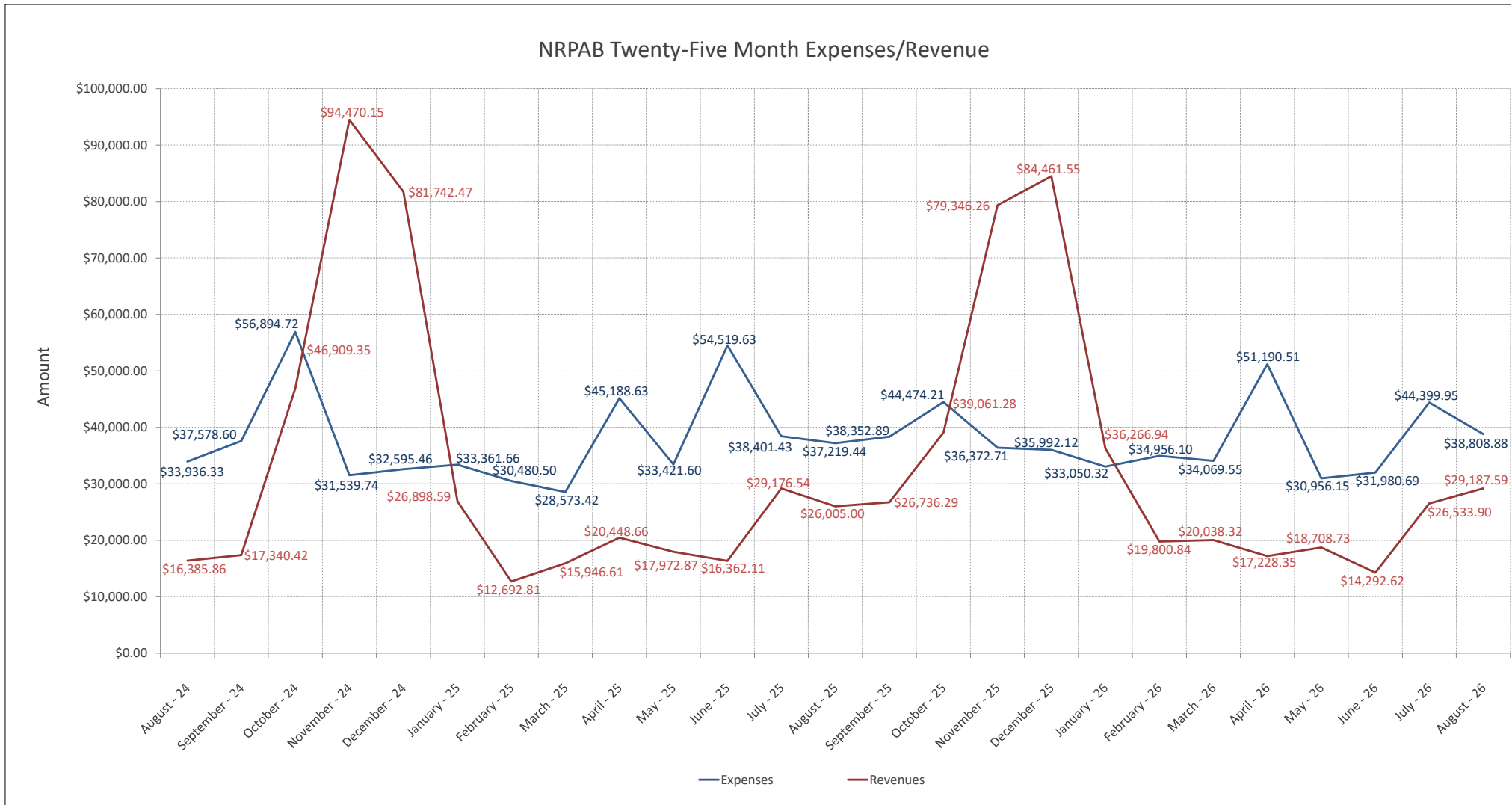
Agency 053 REAL PROPERTY APPRAISER BD
 Division 000 AGENCY DEFINED DIVISION
 Grant

STATE OF NEBRASKA
 MTD General Ledger Detail
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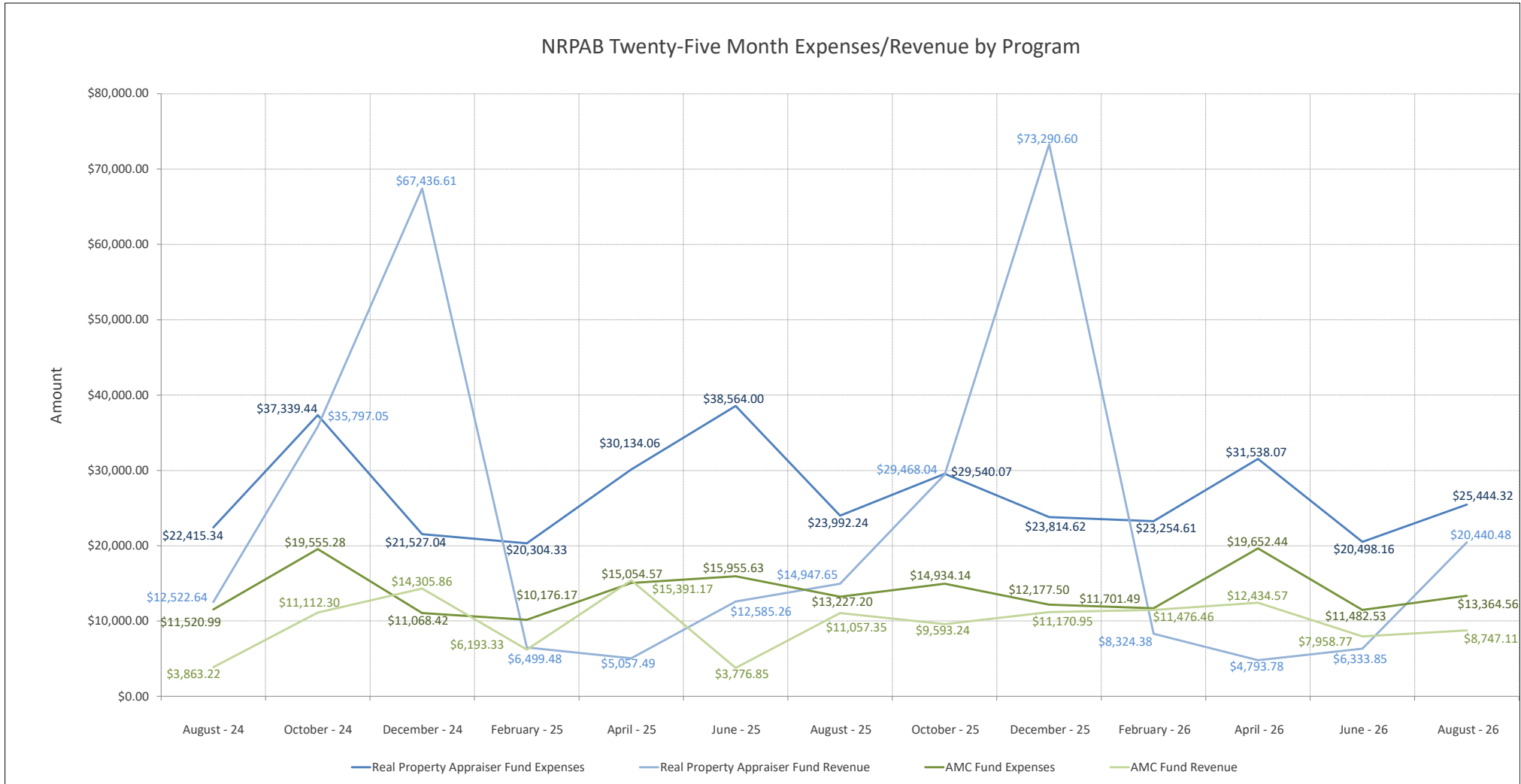
Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
25320	079	000	53105200.512200.		3199306	08/19/26	T2	7	PAYROLL LABOR DISTRIBUTION	8350040		9.15
Total for Object			512200 SICK LEAVE EXPENSE									9.15
25320	079	000	53105200.515100.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		254.96
25320	079	000	53105200.515100.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		254.96
Total for Object			515100 RETIREMENT PLANS EXPENSE									509.92
25320	079	000	53105200.515200.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		233.03
25320	079	000	53105200.515200.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		222.30
Total for Object			515200 FICA EXPENSE									455.33
25320	079	000	53105200.515500.		3199149	08/05/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8331967		1,178.89
25320	079	000	53105200.515500.		3199307	08/19/26	T3	7	ACTUAL BURDEN JOURNAL ENTRIES	8350040		1,178.89
Total for Object			515500 HEALTH INSURANCE EXPENSE									2,357.78
25320	079	000	53105200.521100.		28476099	08/03/26	J9	G	NRPAB POSTAGE JUNE 2026	8336876		33.46
Total for Object			521100 POSTAGE EXPENSE									33.46
25320	079	000	53105200.521400.		61146206	08/03/26	PV	V	AS - OCIO - COMMUNICATIONS	8335658		77.81
25320	079	000	53105200.521400.		61201164	08/13/26	PV	V	AS - OCIO - IMSERVICES	8352721		1,998.96
Total for Object			521400 CIO CHARGES									2,076.77
25320	079	000	53105200.521500.		28574032	08/18/26	J9	G	NRPAB COPY SERV APR-JUN 2026	8356891		189.60
Total for Object			521500 PUBLICATION & PRINT EXP									189.60
25320	079	000	53105200.524600.		28541496	08/11/26	JE	G	NRPAB RENT AUG 2026	8349051		411.09
25320	079	000	53105200.524600.		61201174	08/13/26	PV	V	SECRETARY OF STATE	8352727		9.24
Total for Object			524600 RENT EXPENSE-BUILDINGS									420.33
25320	079	000	53105200.531100.		2353367	08/12/26	OV	O	ODP BUSINESS SOLUTIONS LLC	8350539		19.55
25320	079	000	53105200.531100.		2353367	08/12/26	OV	O	ODP BUSINESS SOLUTIONS LLC	8350539		62.44
25320	079	000	53105200.531100.		28575454	08/18/26	JE	G	TNF ODP SUP PMT TO PSNAL CMPTR	8357818		62.44
Total for Object			531100 OFFICE SUPPLIES EXPENSE									19.55
25320	079	000	53105200.532200.		28575454	08/18/26	JE	G	TNF ODP SUP PMT TO PSNAL CMPTR	8357818		62.44
Total for Object			532200 PERSONAL COMPUTING EQUIPMENT									62.44
25320	079	000	53105200.541200.		61190830	08/11/26	PV	V	AS - MATERIEL DIVISION	8349034		14.70
Total for Object			541200 PURCHASING ASSESSMENT									14.70

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	53105200.554900.		61190811	08/11/26	PV	V	NEBRASKA STATE PATROL	8349028		275.00
Total for Object			554900	OTHER CONTRACTUAL SERVICES								275.00
Total for Business Unit			53105200	AMC LICENSING								4,617.45
Total for Division			000									9,621.29
Total for Agency			053	REAL PROPERTY APPRAISER BD								9,621.29

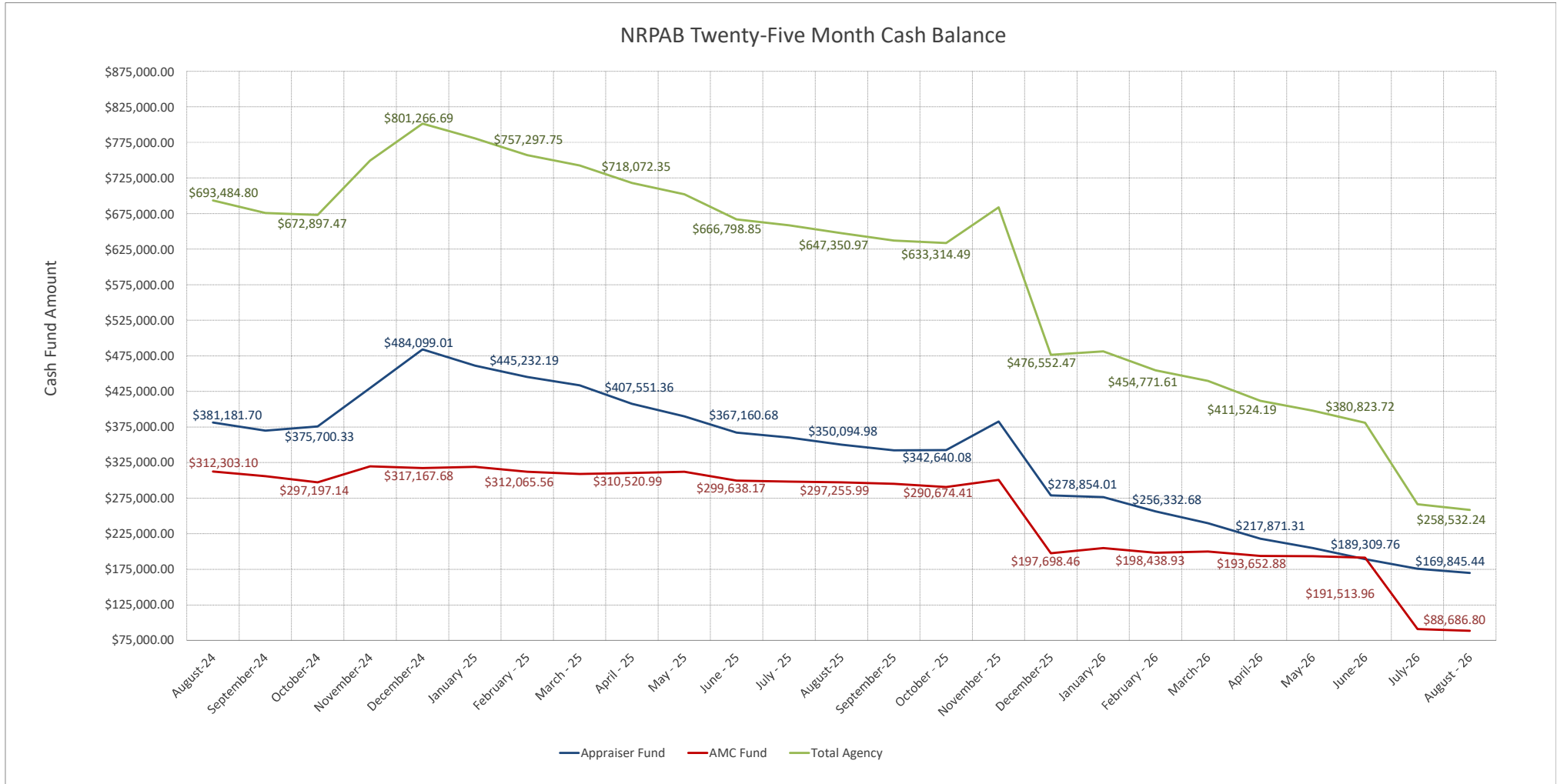
Financial Report and Considerations - Financial Charts



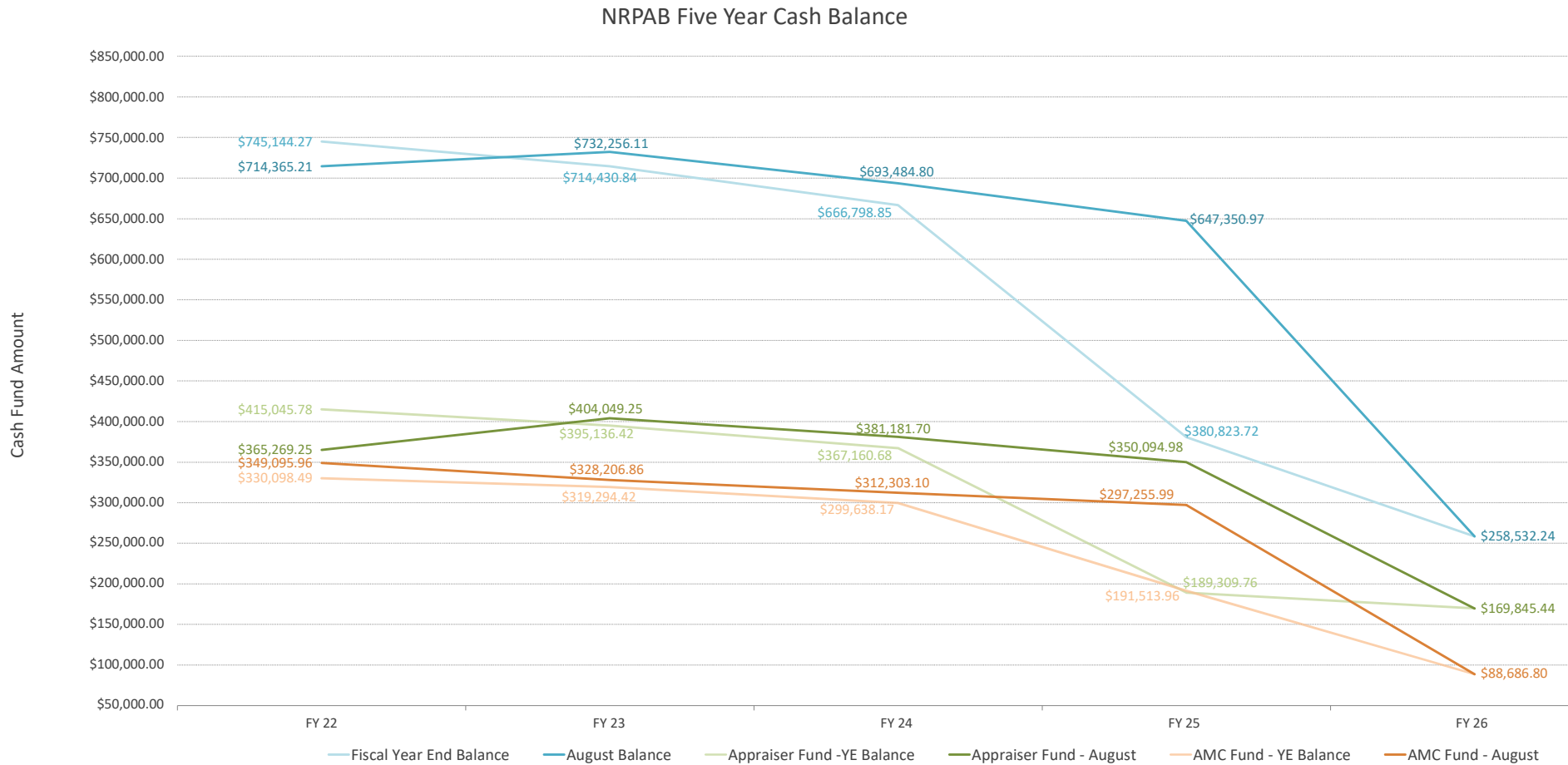
Financial Report and Considerations - Financial Charts



Financial Report and Considerations - Financial Charts



Financial Report and Considerations - Financial Charts



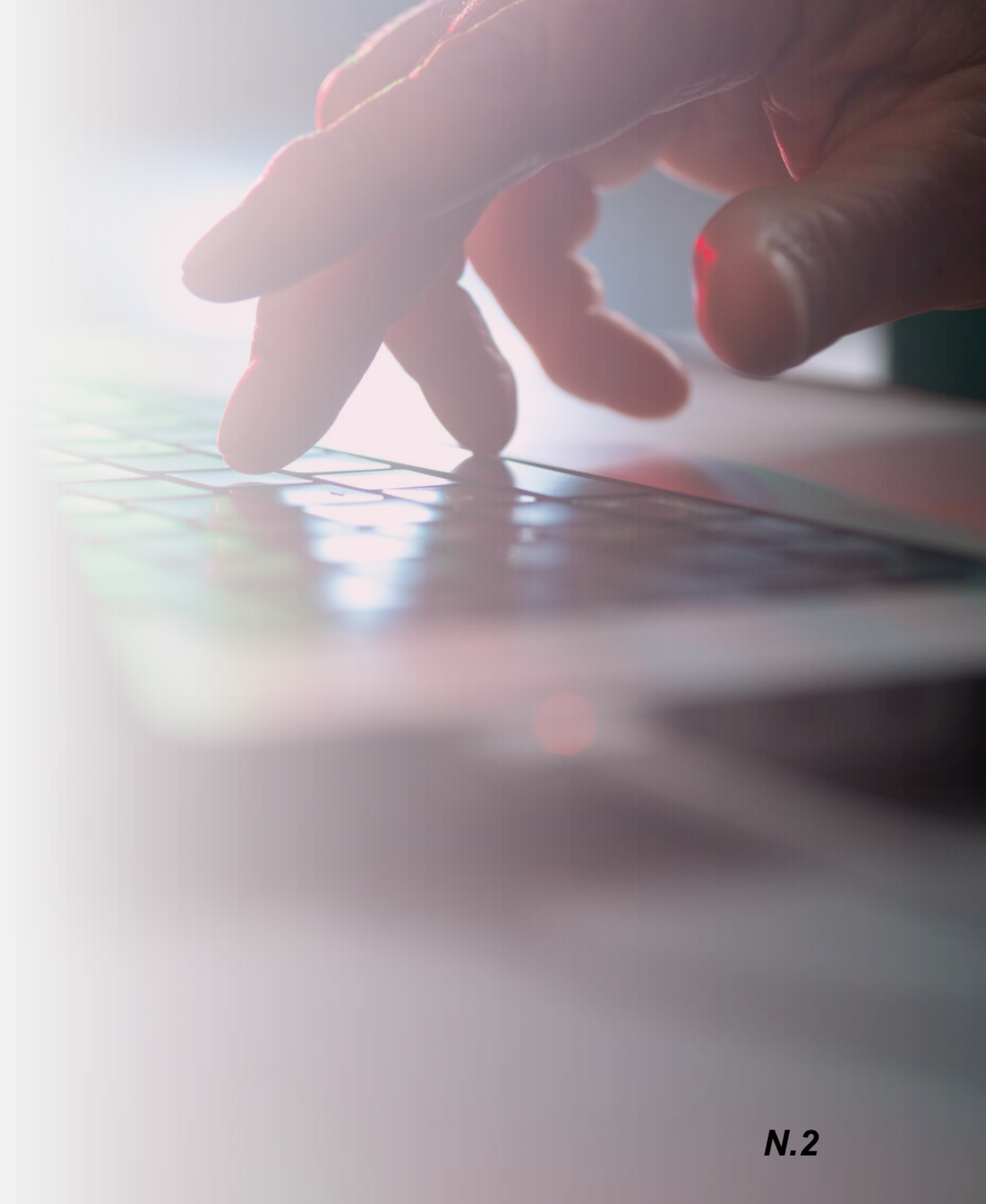
Agency 053 REAL PROPERTY APPRAISER BD
Division
Program 079 APPRAISER LICENSING

Percent of Time Elapsed = 16.99

ACCOUNT CODE DESCRIPTION		BUDGETED AMOUNT	CURRENT MONTH ACTIVITY	YEAR-TO-DATE ACTUALS	PERCENT OF BUDGET	ENCUMBERANCES	VARIANCE
BUDGETED FUND TYPES - EXPENDITURES							
520000 OPERATING EXPENSES							
521400	CIO CHARGES	134,908.00	15,511.75	36,795.75	27.27		98,112.25
522200	CONFERENCE REGISTRATION	1,400.00	750.00	750.00	53.57		650.00
Major Account 520000 Total		136,308.00	16,261.75	37,545.75	27.54	0.00	98,762.25
570000 TRAVEL EXPENSES							
571100	LODGING	2,790.00					2,790.00
571800	MEALS - TRAVEL STATUS	504.00					504.00
574500	PERSONAL VEHICLE MILEAGE	1,682.00					1,682.00
Major Account 570000 Total		4,976.00	0.00	0.00	0.00	0.00	4,976.00
BUDGETED EXPENDITURES TOTAL		141,284.00	16,261.75	37,545.75	26.57	0.00	103,738.25
SUMMARY BY FUND TYPE - EXPENDITURES							
4	FEDERAL FUNDS	141,284.00	16,261.75	37,545.75	26.57		103,738.25
BUDGETED EXPENDITURES TOTAL		141,284.00	16,261.75	37,545.75	26.57	0.00	103,738.25

Fund	Program	Sub-Program	Account Number	Sub-ledger	Doc Number	Tran Date	Tran Type	Batch Type	Payee/Explanation	Batch Number	Posted Code	Month to Date
40000	079	000	53105400.521400.		61201164	08/13/26	PV	V	AS - OCIO - IMSERVICES	8352721		15,511.75
Total for Object			521400 CIO CHARGES									15,511.75
40000	079	000	53105400.522200.		28490909	08/04/26	J1	G	PURCHASE CARD TRANSACTION	8340659		750.00
Total for Object			522200 CONFERENCE REGISTRATION									750.00
Total for Business Unit			53105400 ASC GRANT									16,261.75
Total for Division			000									16,261.75
Total for Agency			053 REAL PROPERTY APPRAISER BD									16,261.75





NEBRASKA

OFFICE OF THE CIO

Digital Accessibility Support for Nebraska Agencies

Why are you hearing from us

The OCIO is coordinating a statewide effort to help every agency meet the federal digital accessibility requirements.

Your agency has not responded to our survey, so this session covers what the requirements are, what they mean for you, and where we can help.



The survey is open

A short inventory of your sites, apps, and documents.



This is informational

We are explaining the requirements, not auditing you.



We are here to help

Education, demos, and support at no cost to start.

Who this affects



Blind and low-vision users



Deaf and hard-of-hearing users



Mobile Users



Keyboard-only Users



People with ADHD



Older individuals

Most of the people relying on these requirements are members of the public. Government services have no competitors, so if your site fails to accommodate them, they have nowhere else to go.

This helps reach staff and job applicants too!

What digital accessibility means

**Making your digital services usable by everyone, including people with disabilities.
The federal standard is WCAG 2.1 Level AA, and it covers three things:**



External websites

**Public-facing pages
residents use to find
information and services.**



Web applications

**Internal and online tools,
portals, and forms people
log in to use.**



Documents and PDFs

**Forms, notices, and files
posted online or shared for
download.**

The deadline



April 26, 2027

Entities serving 50,000 or more

This applies to all Nebraska state agencies.

The extra year is time to plan the work, not skip it. Anything you fix now still counts.



This is a federal requirement

Under ADA Title II, the U.S. Department of Justice adopted WCAG 2.1 Level AA as the standard for state and local government websites, web applications, and digital documents.

The rule is in effect now. Nebraska agencies must meet the standard by the compliance deadline.

(Guidelines NITC Standards)

What is at stake if nothing changes?



Legal action

Non-compliance can bring complaints and lawsuits. Vague areas of the law are where claims tend to land.



Financial cost

Civil penalties may apply in certain Title II enforcement actions. Up to \$50,000 for a first violation and up to \$100,000 for any subsequent violation.



Service and funding

Residents who cannot use your site do not get served, which weakens usage and harms the case for your budget.

Accessibility is a service obligation, not a legal afterthought.

Common Misconceptions



“We can just buy a tool that fixes it!”



Automated tools, such as AI, catch only about a third of issues. The rest needs human review, so a tool alone leaves most of the work undone.



“It is a one-time project!”



Content changes constantly, so accessibility is maintained over time, not finished once and closed out.



“It has to be perfect!”



There is no 100% completion and no certification badge. The goal is conformance to the standard and steady improvement.



The good news: Much of this is manageable

Some of the work is genuinely hard, but most of the common problems are quick fixes that easily fit inside normal development work.



Quick, common fixes

Alt text on images, proper heading tags, labeled fields, and running a checker take minutes, not months.



Start where it counts

Prioritize the templates and forms residents use most: payments, permits, and applications.

How OCIO helps

Support to get you started, at no cost.



Education and training

Plain guidance on what to do and how to check it.



Live demonstrations

Screen reader, keyboard, and visual checks shown to your team.



Three-page review

We review three pages of your site with you and flag what needs fixing.



Direct support

A contact for your team throughout the process.



Review request form

Request a website review, which you can start during a session.

Our team has multiple subject matter experts ready to provide support and guidance for your Digital Accessibility needs.

Who does what?

We are advisory. We guide and support, but your agency owns the work on your systems.



OCIO Provides:

- Education, guidance, and training
- Demonstrations and a three-page review
- Checklists and resources
- A point of contact for your team



Site provider:

- Technical fixes to website Structure
- Application and platform accessibility fixes
- Accessibility of underlying tools and functionality
- Technical support for vendor-managed systems



Your Agency Owns:

- The remediation work on your sites and files
- Ongoing maintenance as content changes
- Accessibility requirements in vendor contracts
- Prioritizing your highest-use services

*Confirm it falls within
your vendor's scope
of responsibility first*



What we are asking of you

Respond to the [Digital Accessibility survey](#). It is a short inventory of what your agency runs, so we can see where you need help.

- ✓ Your internal & external websites
- ✓ Your hosting providers
- ✓ Internal & external web applications
- ✓ Your document and PDF volume

[Take the Digital Accessibility Survey](#)

Resources and next steps

1



Use the checklists, guides, and the survey

Step-by-step references are available on [the OCIO accessibility site](#).
Fill out the [accessibility survey](#).

Check out this Infographic - [WCAG Explained](#)

2



Reach your OCIO contact

Message us any time as you get started

OCIO PMO Team

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Digital Accessibility Testing Team

OCIO.DigitalAccessibility@nebraska.gov



We are here to help!

It is required, a lot of it is manageable, and you are not on your own. Start by responding to [the Digital Accessibility survey](#).

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Questions?

How can the Office of the CIO serve you?

Nebraska Office of the CIO | cio.nebraska.gov

NEBRASKA OFFICE OF THE CIO

WCAG Explained.

Made simple for product teams.

Part 1/2

1. What is it?

Global standard for making digital content accessible to everyone



✓ Example: Using simple, readable language meets WCAG standards.

2. Who writes WCAG?

Real people: accessibility experts, yes, even folks in your network.

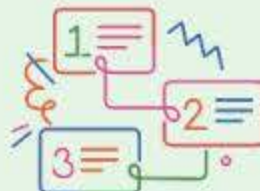
✓ Example: Tech companies and individual consultants all help shape these guidelines.



3. What does "2.1" and "2.2" mean?

Version updates, like iOS 16 vs iOS 17. Each update improves accessibility.

✓ Example: WCAG 2.2 added a rule that help options (like chat) must be in the same place across pages.



4. What do Levels A, AA, and AAA mean?

Difficulty tiers. Think video game levels:

- A = Minimum (basic accessibility)
- AA = Industry standard (what most aim for)
- AAA = Advanced (rare for full apps)

✓ Example

- Alt text = A
- Clear headings = AA
- Sign language for prerecorded video = AAA



5. What are the 4 WCAG principles (POUR)?



Every rule fits into one of these:

- Perceivable – Users can see or hear it (ex, captions)
- Operable – Users can interact with it (ex, pausing carousels)
- Understandable – It makes sense (ex, simple language)
- Robust – Works with assistive tech (ex, clear heading structure)

✓ Example: If a carousel auto-plays and you can't pause it, it fails Operable.

6. Why does WCAG matter?

Because accessibility = usability = better UX. Also, fewer lawsuits. WCAG is referenced by the ADA (US), the EU's EN 301 549, and AODA (ON, CA)

✓ Example: A low-contrast "Buy Now" button might look sleek, but it kills conversions. WCAG prevents that.



Found this helpful?

↻ Share with others

🔖 For later

Maryam Ndope

Follow for design & accessibility insights

N.17

**ADA.gov**U.S. Department of Justice
Civil Rights DivisionTalk to us at 800-514-0301 | 1-833-610-1264 (TTY)
Monday-Friday

Disability.Outreach@usdoj.gov

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Fact Sheet: New Rule on the Accessibility of Web Content and Mobile Apps Provided by State and Local Governments

April 08, 2024

On April 24, 2024, the Federal Register published the Department of Justice's (Department) final rule updating its regulations for Title II of the Americans with Disabilities Act (ADA). The final rule has specific requirements about how to ensure that web content and mobile applications (apps) are accessible to people with disabilities.

On April 20, 2026, the Federal Register published the Department's Interim Final Rule (IFR) extending the compliance date for State and local government entities with a total population of 50,000 or more to April 26, 2027. The compliance date for public entities with a total population of less than 50,000, or any special district government, is extended to April 26, 2028.

Guidance & Resources

Read this to get specific guidance about this topic.

For a beginner-level introduction to a topic, view [Topics](#)

For information about the legal requirements, visit [Law, Regulations & Standards](#)

Purpose of this fact sheet: This fact sheet gives a summary of the rule. The summary is designed to provide introductory information about the rule's requirements, particularly for people who may not have a legal background. [For more information, please read the full rule](#) and the [IFR](#). The [official version of the rule](#) and the [official version of the IFR](#) are published in the Federal Register.



What is Title II of the Americans with Disabilities Act (ADA)?

[Title II of the ADA](#) requires state and local governments to make sure that their services, programs, and activities are accessible to people with disabilities. Title II applies to all services, programs, or activities of state and local governments, from adoption services to zoning regulation. This includes the services, programs, and activities that state and local governments offer online and through mobile apps.



Terms in this fact sheet

Title II uses the term “public entities” to describe who it applies to, but in this fact sheet, we call these “state and local governments.”



What is a rule?

A regulation, also called a “rule,” is a set of requirements issued by a federal agency for laws passed by Congress. When Congress passed the ADA, it gave the Department the authority to make regulations that explain the rights and requirements for Titles II and III of the ADA. A regulation usually has two parts. The first part is regulatory text. The second part provides information about the regulatory text and what it means, which is sometimes in an appendix in the rule.



How did the Department make this rule?

The Department made this rule using a process sometimes called “notice and comment rulemaking.” As part of this process, the Department published a Notice of Proposed Rulemaking (NPRM). The NPRM was basically a first draft of the regulation. It let the public know about the requirements the Department was considering and gave an opportunity for feedback.

The Department got feedback from the public on the NPRM. Based on that feedback, the Department made changes to certain parts of the rule. A description of the feedback the Department got and how it updated the rule is available in the appendix in the [rule](#).



Who has to follow the web and mobile app accessibility requirements in the rule?

Like the rest of Title II, the rule applies to all state and local governments (which includes any agencies or departments of state or local governments) as well as special purpose districts, Amtrak, and other commuter authorities.

State and local governments that contract with other entities to provide public services for them (like non-profit organizations that run drug treatment programs on behalf of a state agency) also have to make sure that their contractors follow Title II.

Examples of state and local governments include:

- State and local government offices that provide benefits and/or social services, like food assistance, health insurance, or employment services
- Public schools, community colleges, and public universities
- State and local police departments
- State and local courts
- State and local elections offices
- Public hospitals and public healthcare clinics
- Public parks and recreation programs
- Public libraries
- Public transit agencies

For more information about the responsibilities of state and local governments under Title II, [visit our State and Local Governments page](#).

The Reasons the Department Set Specific Requirements for Web and Mobile App Accessibility

State and local governments provide many of their services, programs, and activities through websites and mobile apps. When these websites and mobile apps are not accessible, they can create barriers for people with disabilities.

- For example, individuals who are blind may use a screen reader to deliver visual information on a website or mobile app as speech. A state or local government might post an image on its website that provides information to the public. If the website does not include text describing the image (sometimes called “alternative text” or “alt text”), individuals who are blind and who use screen readers may have no way of knowing what is in the image because a screen reader cannot “read” an image.

Websites and mobile apps that are not accessible can make it difficult or impossible for people with disabilities to access government services, like ordering mail-in ballots or getting tax information, that are quickly and easily available to other members of the public online. Sometimes, inaccessible websites and mobile apps can keep people with disabilities from joining or fully participating in civic or other community events like town meetings or programs at their child’s school.

This rule will help make sure people with disabilities have access to state and local governments’ services, programs, and activities available on websites and mobile apps. This rule will also provide state and local governments with more clarity about what they have to do to comply with the ADA.

You can find more information about why the Department made this rule in the section of the [rule](#) called “Need for Department Action.”

Highlights of the Requirements in the Rule

The rule's requirements for making web content and mobile apps accessible are highlighted below. The full [rule](#) explains these requirements in more detail.

Requirement: The Web Content Accessibility Guidelines (WCAG) Version 2.1, Level AA is the technical standard for state and local governments' web content and mobile apps.

- This rule sets a specific technical standard that state and local governments must follow to meet their existing obligations under Title II of the ADA for web and mobile app accessibility.
- WCAG, [the Web Content Accessibility Guidelines](#), is a set of guidelines that say what is needed for web accessibility, such as requirements for captions for videos. WCAG is developed by the [World Wide Web Consortium](#).
- You can find more information about why the Department picked WCAG 2.1, Level AA as the technical standard for state and local governments' web content and mobile apps in the [rule](#) in the section of the appendix called "Technical Standard – WCAG 2.1 Level AA."



What is a technical standard?

A technical standard says specifically what is needed for something to be accessible. For example, the existing [ADA Standards for Accessible Design](#) are technical standards that say what is needed for a building to be physically accessible under the ADA, such as how wide a door must be or how steep a ramp can be.

Requirement: State and local governments' web content usually needs to meet WCAG 2.1, Level AA.

- The rule applies to web content that a state or local government provides or makes available. This includes when a state or local government has an arrangement with someone else who provides or makes available web content for them.
 - **Example:** If a county web page lists the addresses and hours of operation for all county parks, that web page must meet WCAG 2.1, Level AA even if a local web design company made the web page and updates it for the county.



What is web content?

"Web content" is defined as the information and experiences available on the web, like text, images, sound, videos, and documents. You can find more information about how the Department defines "web content" in the [rule](#) in the section of the appendix called "Section 35.104 Definitions."

Requirement: State and local governments' mobile apps usually need to meet WCAG 2.1, Level AA

- The rule applies to mobile apps that a state or local government provides or makes available. This includes when a state or local government has an arrangement with someone else who provides or makes available a mobile app for them.
 - **Example:** If a city lets people pay for public parking using a mobile app, that mobile app must meet WCAG 2.1, Level AA even if the app is run by a private company.



What is a mobile app?

Mobile apps are software applications that are downloaded and designed to run on mobile devices like smartphones and tablets. You can find more information about how the Department defines mobile apps in the [rule](#) in the section of the appendix called “Definitions.”



Can state and local governments provide web content or mobile apps that follow a higher standard than WCAG 2.1, Level AA?

Yes, this rule does not stop a state or local government from using designs, methods, or techniques as alternatives to WCAG 2.1, Level AA if the state or local government can prove the alternatives provide the same or more accessibility and usability. The rule refers to this as “equivalent facilitation.” The rule allows this so that state and local governments can have some flexibility, while also making sure that people with disabilities still have equal access to state and local government web content and mobile apps.

- **Example:** There may be new web accessibility standards that are developed in the future, such as WCAG Version 3.0. Under this rule, a state parks department would probably be allowed to create a new mobile app for campground reservations that meets a future standard if the standard provides the same or more accessibility and usability than WCAG 2.1, Level AA.

Exceptions: In limited situations, some kinds of web content and content in mobile apps do not have to meet WCAG 2.1, Level AA.

- It is important that state and local governments can prioritize so they can choose the most important content — like current or commonly used information — to make accessible to people with disabilities quickly.
- There are limited exceptions for some kinds of content that are not as frequently used or that may be particularly hard for state and local governments to address right away.
- If an exception applies to certain content, it means that content would not have to meet WCAG 2.1, Level AA.
- In the next section, we describe the exceptions and provide examples of how they might apply. We also give examples of when the exceptions would not apply.



What the exceptions do not change

The ADA requires that state and local governments must provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities. So even when web content or content in mobile apps does not have to meet WCAG 2.1, Level AA, a state or local government would likely still need to provide the content to a person with a disability who needs it in a format that is accessible to them.

- Learn more about existing ADA obligations to ensure [effective communication](#).
- Learn more about existing ADA obligations to make [reasonable modifications](#).

Summary of the Exceptions

1. Archived web content

State and local governments' websites often include a lot of content that is not currently used. This information may be outdated, not needed, or repeated somewhere else. Sometimes, this information is archived on the website.

- Web content that meets **all four** of the following points would not need to meet WCAG 2.1, Level AA:
 1. The content was created before the date the state or local government must comply with this rule, or reproduces paper documents or the contents of other physical media (audiotapes, film negatives, and CD-ROMs for example) that were created before the government must comply with this rule, **AND**
 2. The content is kept only for reference, research, or recordkeeping, **AND**
 3. The content is kept in a special area for archived content, **AND**
 4. The content has not been changed since it was archived.
- **Example:** A water quality report from 1998 that a state has stored in an “archive” section of its website and has not updated would probably fall under the exception. The exception would also probably apply to handwritten research notes or photos that go with the 1998 water quality report that the state scans and posts to its website in the archive section.

The exception does not apply unless all four points are present. If any point is missing, the content generally must meet WCAG 2.1, Level AA unless another exception applies.

- **Example:** City council meeting minutes created after the date the city must comply with this rule would **not** fall under the exception even if they are posted in the “archive” section of the city’s website. The meeting minutes would probably have to comply with WCAG 2.1, Level AA, because this content was created after the time the city had to comply with this rule.
- **Example:** A spreadsheet of 2021 COVID-19 statistics posted in the “archive” section of a county health department’s website would probably not fall

under the exception if the spreadsheet is later edited and reposted in the archive. The exception would probably **not** apply, and the spreadsheet would probably have to comply with WCAG 2.1, Level AA, because the content was changed after it was first posted in the archive.

- **Example:** A PDF document that includes a current map of a county park that is based on data collected after the county was required to comply with this rule would probably not fall under the exception even if the document is posted in the “archive” section of the county’s website. The PDF provides current information about the park. The exception would probably **not** apply, and the PDF would probably have to comply with WCAG 2.1, Level AA, because the content is not kept only for reference, research, or recordkeeping.

What the exception does not change

The ADA requires that state and local governments have to provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities.

- **Example:** If a person with a hearing disability requests access to a city’s video that is archived, one way that the city could provide effective communication to the person is by adding captions to the video and sharing a copy of the captioned video file with the person.

2. Preexisting conventional electronic documents

Some state and local governments have a lot of old documents, like PDFs, on their website. It can sometimes be hard to make these documents meet WCAG 2.1, Level AA.

- Documents that meet **both** of the following points usually do not need to meet WCAG 2.1, Level AA, except in some situations:
 1. The documents are word processing, presentation, PDF, or spreadsheet files; **AND**
 2. They were available on the state or local government’s website or mobile app **before** the date the state or local government must comply with this rule.
- **Example:** This exception would probably apply to a PDF flyer for a Thanksgiving Day parade posted on a town’s website in 2018, or a Microsoft Word version of a sample ballot for a school board election posted on a school district’s website in 2014.

The exception does not apply unless both points are present. Where either point is missing, the document generally needs to meet WCAG 2.1, Level AA.

- **Example:** After the date a town has to comply with the rule, it posts a PowerPoint presentation that will be used in an upcoming town council meeting. The presentation would **not** fall under the exception, and it would probably have to meet WCAG 2.1, Level AA, because it was posted after the rule's compliance date.
- **Example:** After the date a city has to comply with the rule, it updates a Microsoft Word document that was first posted on its website in 2020 to include the city's new contact information. The updated document would **not** qualify for the exception anymore, and it would probably have to meet WCAG 2.1, Level AA.

When the exception does not apply: Documents that are currently being used to apply for, access, or participate in a state or local government's services, programs, or activities do not fall under the exception even if the documents were posted before the date the government has to comply with the rule.

- **Example:** A state posted a PDF version of a business license application on its website in 2020. Members of the public still use that PDF to apply for a business license after the date the state has to comply with the rule. The exception would **not** apply to the application and it would usually need to meet WCAG 2.1, Level AA.

3. Content posted by a third party where the third party is not posting due to contractual, licensing, or other arrangements with a public entity

Third parties sometimes post content on state and local governments' websites or mobile apps. Third parties are members of the public or others who are not controlled by or acting for state or local governments. The state or local government may not be able to change the content third parties post.

- Content that is posted by third parties on a state or local government's website or mobile app would not need to meet WCAG 2.1, Level AA.
 - **Example:** A message that a member of the public posts on a town's online message board would probably fall under the exception.

This exception only applies to content posted by a third party. Content that is not posted by a third party usually needs to meet WCAG 2.1, Level AA. This includes:

1. Third-party content posted by the state or local government.
 - **Example:** Many state or local governments post content on their websites that is developed by an outside technology company, like calendars, scheduling tools, maps, reservations systems, and payment systems. This content would **not** fall under the exception, and it would

usually need to meet WCAG 2.1, Level AA, because it is posted by the state or local government.

2. Content posted by a state or local government's contractor or vendor.

- **Example:** If a state or local government uses a company to design, manage, or update its website, the content the company posts for the government would **not** fall under the exception, and it would usually need to meet WCAG 2.1, Level AA.

3. Tools and platforms that allow third parties to post content.

- **Example:** If the state or local government has a message board platform on its website, that platform would **not** fall under the exception, and it would usually need to meet WCAG 2.1, Level AA, because the message board was added to the website by the state or local government. However, the exception would probably apply to posts by third parties on that platform.

What the exception does not change

The ADA requires that state and local governments must provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities.

- **Example:** If a person with a disability is a party to a state court case, and a third-party private law firm in the case submits documents to the state court's website, the court could provide effective communication to the person with a disability by providing the documents to the person in a format that is accessible to them quickly upon request.
-

4. Individualized documents that are password-protected

State and local governments sometimes use password-protected websites to share documents that are for specific individuals, like a water or tax bill. It might be hard to make all of these documents accessible right away for everyone, and there might not be a person with a disability who needs access to these documents.

- Documents that meet **all three** of the following points do not need to meet WCAG 2.1, Level AA:
 1. The documents are word processing, presentation, PDF, or spreadsheet files, **AND**
 2. The documents are about a specific person, property, or account, **AND**
 3. The documents are password-protected or otherwise secured.
- **Example:** A PDF version of a water bill for a person's home that is available in that person's secure account on a city's website would probably fall under the exception. However, the exception does not apply to the city's website itself.

The exception does not apply unless all three points are present. If any point is missing, the content usually must meet WCAG 2.1, Level AA. Here are some examples related to a town water bill:

- **Example:** If a person's water bill is made available for them to view on a password-protected website as HTML content, the exception would **not** apply because the content is not in one of the listed document formats, and the content would usually need to meet WCAG 2.1, Level AA.
- **Example:** If the water company posts a PDF document on a password-protected website about an upcoming rate increase for all customers, the exception would **not** apply, and the document would usually need to meet WCAG 2.1, Level AA, because the document is not about one customer's account.

What the exception does not change

The ADA requires that state and local governments must provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities.

- **Example:** If a person with vision loss asks to access their personal and password-protected PDF town water bill, the town might provide effective communication to the person by giving them a large print version of the water bill, or a version of the water bill that meets some WCAG criteria, even though the PDF document would meet the exception.

5. Preexisting social media posts

For many state and local governments, making all of their past social media posts accessible may be impossible. There also may be very little use to making these old posts accessible because they were usually intended to provide updates about things happening at the time they were posted in the past.

For these reasons, social media posts made by a state or local government before the date the state or local government must comply with this rule do not need to meet WCAG 2.1, Level AA.

- **Example:** This exception would apply to a 2017 social media post by a city's sanitation department announcing that trash collection would be delayed due to a snowstorm.

What the exception does not change

The ADA requires that state and local governments must provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities.

- **Example:** If an individual who is blind requests access to a picture a city posted on social media in 2023, the city could provide effective communication by providing an alternative text description of the image to the individual.

If none of the exceptions apply, do state and local governments always have to make web content and content in mobile apps meet WCAG 2.1, Level AA?

Usually, yes. But there are some situations where meeting WCAG 2.1, Level AA is not required:

- Under the ADA rules, state and local governments do not need to take actions that would result in a fundamental alteration or an undue burden. This is also true for this rule. Determining what is a fundamental alteration or undue burden is different from entity to entity and sometimes from one year to the next.
- For more information about fundamental alteration and undue burden, see the final rule in the section of the appendix called “Section 35.204 Duties” and the Department’s State and Local Governments page.

Other Information About Complying with the Rule

Use of Conforming Alternate Versions

- Sometimes a state or local government tries to have two versions of the same web content or content in a mobile app: one version that is not accessible and another version that is accessible and provides all the same information and features. The second version is called a “conforming alternate version.”
- Usually state and local governments should not have a main web page that is inaccessible and a separate accessible version of the same content, because people with disabilities should get equal access to that content on the same page.
- Under the rule, state and local governments may use conforming alternate versions as an alternative to inaccessible content only in very limited circumstances. State and local

governments are allowed to do this only when there is a technical or legal limitation that prevents inaccessible web content or mobile apps from being made accessible.

- For more information about conforming alternate versions and when they are allowed, see the [final rule](#) in the section of the appendix called “Section 35.202 Conforming Alternate Versions.”



What if an individual with a disability still cannot access web content and mobile apps that meet WCAG 2.1, Level AA?

Sometimes an individual with a disability may not be able to access a state or local government’s web content or mobile apps even if they meet WCAG 2.1, Level AA. If this happens, the state or local government is not required to make more changes to its web content or mobile apps that meet the technical requirement, but the government must still satisfy its other obligations under the ADA to provide individuals with disabilities with effective communication, reasonable modifications, and an equal opportunity to participate in or benefit from their services, programs, and activities. The state or local government must figure out on a case-by-case basis how best to meet the needs of the individual with a disability.

- **Example:** If a person’s disability stops them from accessing a county’s mobile app that meets WCAG 2.1, Level AA to buy tickets to the county’s annual fair, the county needs to provide an alternative way for the person to purchase tickets.

What Happens If a State or Local Government Has Failed to Meet WCAG 2.1, Level AA in a Minor Way?

In some limited situations, state and local governments may be able to show that their web content or mobile apps do not meet WCAG Version 2.1, Level AA in a way that is so minor that it would not change a person with a disability’s access to the content or mobile app. If the state or local government can show that, then they are not violating the rule.

State and local governments cannot use this part of the rule to avoid trying to meet WCAG 2.1, Level AA. If a state or local government’s web content does not fully meet WCAG 2.1, Level AA, there are many things the government would have to prove to show that they did not violate the rule.

- **Example that violates the rule:** A state’s online renewal form does not meet WCAG 2.1, Level AA. Because of that, a person with a manual dexterity disability may need to spend a lot more time to renew their professional license online than someone without a disability. This person might also need to get help from someone who does not have a disability, give personal information to someone else, or go through a much harder and frustrating process than someone without a disability. Even if this person with a disability could ultimately renew their license online, the state would violate the rule.
- **Example that meets the rule:** A state’s web page with information about a park has text with a color contrast ratio that is 4.45:1. WCAG 2.1, Level AA requires a color contrast ratio of 4.5:1 for this text. It can be hard for some people with vision disabilities to see text on a web page if there is not enough contrast between the color of the text and the background color. But that very small difference in color contrast ratio probably would not change whether most

people with vision disabilities could read the text on the website and access the information about the park. If the state can prove the difference in color contrast is so small that it would not make it harder for people with disabilities to access the information about the park, the state would not violate the rule.

For more information, see the [final rule](#) in the section of the appendix called “Section 35.205 Effect of Noncompliance That Has a Minimal Impact on Access.”

How Long State and Local Governments Have to Comply with the Rule

State and local governments must make sure that their web content and mobile apps meet WCAG 2.1, Level AA within three or four years of when the rule was published on April 24, 2024, depending on their population.

You can find more information about why the Department is requiring compliance with this timeline in the [IFR](#).

This table shows how much time a state or local government has to comply with this rule.

State and local government size	Compliance date
0 to 49,999 persons	April 26, 2028
Special district governments	April 26, 2028
50,000 or more persons	April 26, 2027

After this time, state and local governments must continue to make sure their web content and mobile apps meet WCAG 2.1, Level AA.

What is the compliance date for school districts?

A school district is not a special district government. If it is a city school district, it would use the population of the city to know when to comply. If it is a county school district, it would use the population of the county. If it is an independent school district, it would use the population estimate in the most recent [Small Area Income and Poverty Estimates](#).

How do you know the compliance date for other parts of government, like your city, state, or town police department or library?

To figure out the date, you have to know the population of your state or local government. For most governments, this is a number you can find in the [2020 data from the U.S. Census Bureau](#). For smaller parts of a larger government that do not have a population listed there, like a city police department or a city library, you can look at the population of the larger government they are part of, like the city that runs the police department and library in this example.

You can find more information about how to find the population of your state or local government in the [rule](#) in the section of the appendix called “Section 35.104 Definitions” under the heading “Total Population.”

ADA Information Resources

If you have questions about this rule or the ADA, you can call the Department’s [ADA Information Line](#).

Another source of information is the [ADA National Network](#). The National Network includes ten regional centers that provide ADA technical assistance to businesses, state and local governments, and individuals with disabilities. One toll-free number connects you to the center in your region: 800-949-4232 (Voice and TTY).

The Americans with Disabilities Act authorizes the Department of Justice (the Department) to provide technical assistance to individuals and entities that have rights or responsibilities under the Act. This document provides informal guidance to assist you in understanding the ADA and the Department’s regulations.

Guidance documents posted to this website are not intended to be a final agency action, have no legally binding effect, and have no force or effect of law. The documents may be rescinded or modified in the Departments’ complete discretion, in accordance with applicable laws. The Departments’ guidance documents, including this guidance, do not establish legally enforceable responsibilities beyond what is required by the terms of the applicable statutes, regulations, or binding judicial precedent. For more information, see 1-19.000 – Principles for Issuance and Use of Guidance Documents, <https://www.justice.gov/jm/1-19000-limitation-issuance-guidance-documents-1>.

April 08, 2024

PDF Accessibility Checks

For Appraiser Team

8/26/26 – Using Adobe Acrobat

Issues/Failures detected – each failure has accompanying URL, which link to Adobe’s site, with explanation of what the failure was, and why it’s considered a failure.

Adobe Acrobat can be set up to search for these issues.

Most of errors that occur in the first PDF, occurs on the next two. I only provided the link to the explanation ,on the first occurrence/on the first PDF. If the same issue occurred on the next two, I listed the issue flagged, not the link to the explanation.

Where the adobe checker provides a visual example of “where” exactly the fail is happening, I included screenshots.

1. credentialingCard_7670-2026

Issues

Tagged PDF -

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TaggedPDF>

Primary language – Failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#PrimeLang>

Title – Failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#DocTitle>

Tagged Content – failed (5 elements)



State of Nebraska Real Property Appraiser

Name: Zeke C Inman

Classification: Certified General Real Property Appraiser

1 / 1 63.8%

New Action Manage Actions More Actions (Web) New Custom Command Manage Custom Commands

State of Nebraska Real Property Appraiser

Name: Zeke C Inman

Classification: Certified General Real Property Appraiser

Credential Number: 2025R

Current Credential

Effective Date: August 13, 2026	Expiration Date: August 13, 2027	Continuing Education Period: 2025-2026
Credential Card Number: 7670-2026	Receipt Number: Receipt-123	

Next Credential

Renewal Due Date: November 30, 2027	Last Date for Renewal: June 30, 2028
-------------------------------------	--------------------------------------

Real Property Appraiser Principal Place of Business Contact Information

Business Name: TEST1

Street Address: TEST1

City: TEST1	State: NE	Zip Code: 68509-4964
Phone: 402-471-8227	Email: Zeke.Inman@nebraska.gov	

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This real property appraiser credential is valid beginning on the date on which the credential was issued or renewed, unless canceled, surrendered, suspended, or revoked. This information is true and accurate as of August 13, 2026.

Tyler N. Kofitz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>
nrpab.credentialing@nebraska.gov
402-471-9015

This document serves as the credentialing card notifying a real property appraiser of their status in Nebraska.

City: TEST1

State: NE

Phone: 402-471-8227

Email: Zeke.Inma

IN WITNESS WHEREOF, the Director of the Nebraska Real Property appraiser credential is valid beginning on the date on which suspended, or revoked. This information is true and accurate as of



Tyler N. Koltz

State of Nebraska R
500 S. 16
PC
Lincoln,
<https://a>
nrpab.cred
40

Current Credential

Effective Date: August 13, 2026

Expiration Date: August 13, 2027

Continuing Education Period: 2025-2026

Credential Card Number: 7670-2026

Receipt Number: Receipt-123

Next Credential

Renewal Due Date: November 30, 2027

Last Date for Renewal: June 30, 2028

Real Property Appraiser Principal Place of Business Contact Information

Business Name: TEST1

Street Address: TEST1

City: TEST1

State: NE

Zip Code: 68509-4964

Phone: 402-471-8227

Email: Zeke.Inman@nebraska.gov

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Tyler N. Koltz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>
nrpab.credentiaing@nebraska.gov
402-471-9015

This document serves as the credentialing card notifying a real property appraiser of their status in Nebraska

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TaggedCont>

Figures Alt Text – Failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#FigAltText>

Nested Alt Text - Failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#NestedAltText>

Associated with content – Failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#AltTextNoContent>

Hides annotation

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#HiddenAnnot>

Other Elements alt text – Failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#OtherAltText>



State of Nebraska Real Property Appraiser

: Zeke C Inman

ification: Certified General Real Property Appraiser

ntial Number: 2025R

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board h
property appraiser credential is valid beginning on the date on which the credential was i
suspended, or revoked. This information is true and accurate as of August 13, 2026

A handwritten signature in blue ink, reading "Tyler N. Koltz", is written over a light blue rectangular background.

Tyler N. Koltz

State of Nebraska Real Property Appraise
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963

Tables – Rows – Failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TableRows>

Tables – TH and TD – failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#THTD>

Tables-Headers-failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TableHeaders>

Tables-Regularity-failed

adobe.com/go/acrobat11_accessibility_checker_en#RegularTable

List Items-Failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#ListItems>

Lbl and LBody - failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#LbllBody>

Appropriate Nesting-failure

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#Headings>

2. temporaryCredentialingCard_7671-2026

Issues

Tagged PDF – Failed

Primary Language – Failed

Title-Failed

Tagged Content – Failed



State of Nebraska Real Property Appraiser

man

ertified General Real Property Appraiser



State of Nebraska Real Property Appraiser

Name: Zeke C. Imman
Classification: Certified General Real Property Appraiser
Credential Number: 2025R

Current Credential

This temporary credential shall expire upon the completion of the assignment or upon the expiration of a period of six months from the effective date listed below, whichever occurs first.

Effective Date: August 13, 2026 Expiration Date: August 13, 2027
Credential Card Number: 7871-2026 Receipt Number: Receipt-123

Assignment Location

This temporary credential shall be expressly limited to a grant of authority to engage in real property appraisal practice in the State of Nebraska required for this assignment pertaining to the following location(s):

Test 123

Real Property Appraiser Principal Place of Business Contact Information

Business Name: TEST1
Street Address: TEST1
City: TEST1 State: NE Zip Code: 68509-4964
Phone: 402-471-8227 Email: Zeke.Imman@nebraska.gov

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This real property appraiser credential is valid beginning on the date on which the credential was issued or renewed, unless canceled, surrendered, suspended, or revoked. This information is true and accurate as of August 13, 2026.


Tyler N. Kohnz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 04652

Business Name: TEST1
Street Address: TEST1
City: TEST1
Phone: 402-471-8227

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This real property appraiser credential is valid beginning on the date on which the credential was issued or renewed, unless canceled, surrendered, suspended, or revoked. This information is true and accurate as of August 13, 2026.


Tyler N. Kohnz

State

Real Property Appraiser Principal Place of Business Contact Information

Business Name: TEST1

Street Address: TEST1

City: TEST1

Phone: 402-471-8227

State: NE

Email: Zeke.Inman@nebraska.gov

Zip Code: 68509-4964

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This real property appraiser credential is valid beginning on the date on which the credential was issued or renewed, unless canceled, surrendered, suspended, or revoked. This information is true and accurate as of August 13, 2026


Tyler N. Kozitz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>
nrpab.credentialing@nebraska.gov
402-471-9015

Any person issued a temporary credential to engage in real property appraisal activity in the state of Nebraska shall comply with all of the provisions of the Real Property Appraiser Act. The Nebraska Real Property Appraiser Board may, upon its own motion, and shall, upon the written complaint of any aggrieved person, cause an investigation to be made with respect to any alleged violation of the Act by a person who is engaged in, or who has engaged in, real property appraisal activity as a temporary credential holder. This document serves as the credentialing card notifying a real property appraiser of their status in Nebraska.

Figures alt text – failure

Nested alt Text- failure

Associated with content – Failure

Hides annotation – failure

Other elements alt text – failure



State of Nebraska Real Property Appraiser

Zeke C Inman

ication: Certified General Real Property Appraiser

trial Number: 2025R

City: TEST1

Phone: 402-471-8227

State: NE

Email: Zeke.Inman@nebraska.gov

Zip Code: 68509-49

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents
property appraiser credential is valid beginning on the date on which the credential was issued or renewed, unless
suspended, or revoked. This information is true and accurate as of August 13, 2026


Tyler N. Kozitz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>
nrpab.credentialing@nebraska.gov

Tables – Rows-Failure

Tables – TH and TD – Failure

Tables – Headers – Failure

Tables – Regularity – Failure

List Items – Failed

Lbl and LBody – Failed

Headings – appropriate nesting – Failed

3. registrationCard_1090-2026

Issues –

Tagged PDF – Failed

Primary Language – Failed

Title-Failed

Tagged Content – Failed



State of Nebraska Appraisal Management Company Registration

Registration Number: 5390

Legal Name: Zeke's Test AMC

Trade Name(s): TEST TRADE BUSINESS 2, KOHTZ AMC, TNK AMC, TNK AMC 2, State of NE



State of Nebraska Appraisal Management Company Registration

AMC Registration Number: 5390

AMC Legal Name: Zeke's Test AMC

AMC Trade Name(s): TEST TRADE BUSINESS 2, KOHTZ AMC, TNK AMC, TNK AMC 2, State of NE

Current Registration

Effective Date: August 13, 2026

Expiration Date: August 13, 2027

Registration Card Number: 1090-2026

Receipt Number: Receipt-123

Next Registration

Renewal Due Date: June 14, 2027

Least Date for Renewal: February 13, 2026

Next Annual ASC AMC Registry Fee Period

Beginning Date: May 16, 2025

End Date: May 15, 2027

AMC Identification Information

Street Address: 5395 Ave

City:

State:

Zip Code:

Phone:

Email:

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This registration is valid for a period of twelve months beginning on the date on which the registration was issued or renewed, unless canceled, revoked, or surrendered. This information is true and accurate as of August 13, 2026.


Tyler N. Kohtz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 200

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This registration is valid for a period of twelve months beginning on the date on which the registration was issued or renewed, unless canceled, revoked, or surrendered. This information is true and accurate as of August 13, 2026.



Tyler N. Kozlitz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>

IN WITNESS WHEREOF, the Director of the Nebraska Real Property Appraiser Board has caused these presents to be signed. This registration is valid for a period of twelve months beginning on the date on which the registration was issued or renewed, unless canceled, revoked, or surrendered. This information is true and accurate as of August 13, 2026.



Tyler N. Kozlitz

State of Nebraska Real Property Appraiser Board
500 S. 16th Street, Suite 202
PO Box 94963
Lincoln, NE 68509-4963
<https://appraiser.ne.gov/>
npab.amc@nebraska.gov
402-471-9015

This document serves as the letter notifying an appraisal management company of its registration status in Nebraska.

Figures alt text – failure

Nested alt Text- failure

Associated with content – Failure

Hides annotation – failure

Other elements alt text – failure



State of Nebraska Appraisal Management Company Registration

MC Registration Number: 5390

MC Legal Name: Zeke's Test AMC

AMC Identification Information

Street Address: 5399 Ave

City:State:

Phone:Email:

IN WITNESS WHEREOF, the Director of the Nebraska Real Estate Commission hereby certifies that the registration is valid for a period of twelve months beginning on 12/1/2019 and ending on 11/30/2020, or until the registration is revoked, or surrendered. This information is true and accurate.



Tyler N. Koltz

State of Nebraska
500
Lincoln, NE 68501

- Tables – Rows-Failure
- Tables – TH and TD – Failure
- Tables – Headers – Failure
- Tables – Regularity – Failure
- List Items – Failed
- Lbl and LBody – Failed
- Headings – appropriate nesting – Failed

Appraiser Static PDF Checks 8.27.26

Hello again, Tyler and Team.

Apologies, I didn't realize you would need checks for both internal and static, or I would have done both yesterday.

Juli grabbed 4 PDFs for me to check on your static site, 3 small and one bigger.

Similar to yesterday, here are the checks, the failure results, and links to explanation of the failures.

Real_Property_Appraiser_Continuing_Education_Requirements.pdf

1 fail

Title

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#DocTitle>

fee_schedule.pdf

2 fails

Title -

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#DocTitle>

Regularity -

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#RegularTable>

Open_1st_Congressional_District_Certified_Real_Property_Appraiser_Representative.pdf

3 fails

Title -

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#DocTitle>

Figures Alt Text

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#FigAltText>

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old a certified real
eside in the 1st
his board member
u would like more
es, please visit the
e Board's office at

Board Member

Adam Batie, Kearney
Certified General Appraiser
3rd District Representative
Term Expires: January 1, 2030



Tyler N. Kohtz, Director

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

Lincoln, NE 68509-4963

Phone: 402-471-9015

Fax: 402-471-9017

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



Visit NRPAB on Facebook

Failures

Tagged PDF

http://www.adobe.com/go/acrobat11_accessibility_checker_en#TaggedPDF

Primary Language

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#PrimeLang>

Title

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#DocTitle>

Tagged Content

-1534 Failing Elements

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TaggedCont>

Tab Order

-123 failures

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TabOrder>

Character Encoding

-1583 words failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#CharEnc>

Figures Alt Text

-38 figures failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#FigAltText>

Other elements Alt Text

-40 elements failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#OtherAltText>

Tables – Headers

-17 failures

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#TableHeaders>

Regularity

-15 elements failed

<https://helpx.adobe.com/acrobat/using/create-verify-pdf-accessibility.html?trackingid=KACNN#RegularTable>



Memo

To: Nebraska Real Property Appraiser Board

From: Director Kohtz

CC:

Date: September 8, 2026

Re: Online Education Application and Database Review Interface Update

A progress report was received from OCIO regarding the Online Education Applications and Database Interface Project on Tuesday, September 2, 2026. After reviewing the information, concern was raised about the progress made compared to the work and funds that remain. When inquiring about the application of funds to complete the remaining features, the agency was informed that OCIO guarantees approximately 60% of the project completion moved to production. The remaining phases would utilize whatever funds remain to complete as much as possible on what they consider to be phase two and three. This response was confusing as an updated estimate was requested for this project when preparing for the year-three continuation submission for the SARAS Grant. The purpose was to ensure that the appropriate funds were applied to complete the project in year three. Full completion of all phases was always identified in the project documentation (see summary below) submitted to the OCIO for the project and in all the prep meetings, so it is unclear where OCIO's thoughts and information came from when developing the April 21, 2026 estimate. Despite having all the information from the Board regarding the project scope, and the request for an updated estimate made in the US34311 Azure DevOps project file, the estimate provided by OCIO to the Board in April (basis for year-three request), was for the phase of the project in progress at the time the request was made (as stated by project lead Zeke Inman). OCIO provided an updated estimate on September 3, 2026. From start to finish, the total project cost increased by \$46,170.00. The misestimation for the project was reported to the ASC Grants Manager on September 2, 2026. The agency was informed that, because the grant funds for this project, and the Online Mechanism to Accept Online Credit/Debit Card Payments Project, is coded the same within the grant approval, no grant revision request is required to transfer \$46,170.00 from the Online Mechanism to Accept Online Credit/Debit Card Payments Project to the Online Education Applications and Database Interface Project. It is the agency's intent to transfer \$46,170.00 from the Online Mechanism to Accept Online Credit/Debit Card Payments Project to the Online Education Applications and Database Interface Project for completion.

US34311 Project Scope Summary:

Create an online education application and overhaul the education NRPAB Database Interface.
This includes:

- An online Education Provider Login
- Mechanism for education providers not already in the NRPAB Database to enter a database profile, generate a Centurion invitation, and connect the Centurion User ID to the database profile so the education provider can use the Education Provider Login.
- Online qualifying education, continuing education, and supervisory appraiser and trainee application forms completed through Education Provider Login with payment by EFW.
- Continuing education activity renewal completed through Appraiser Login for any given approval and active education activity.
- Education Activity Application Interface in NRPAB Database
- Education Application Daily Statistics Email
- Issue qualifying, continuing, and supervisory real property appraiser and trainee education activity approval documents through Education Provider Login
- Incomplete Education Application Deletion Timer

Funds for SARAS Grant run through June 30, 2026. Second portion of Grant runs through June 30, 2027. Billing Code - 530003-E

Attached is an overall Proposed Outline for Education Applications.

September 3, 2026 OCIO Estimate for US34311:

Cost Estimate Summary (Average Rate per hour FY2027)			\$95				
Application Estimate							
Task				Hours	Dollars		
Meetings				10	\$950.00		
Coding				796	\$75,620.00		
Testing, writing tests (40% of all coding)				319	\$30,305.00		
Project Management (7%)				79	\$7,505.00		
Contingency (25%)				301	\$28,595.00		
Grand Total				1505	\$142,975.00		

April 21, 2026 OCIO Estimate for US34311:

Estimate - Online Education Application and Database Review Interf. US#34311							
Cost Estimate Summary (Average Rate per hour FY2027)			\$95				
Application Estimate							
Task				Hours	Dollars		
Meetings				10	\$950.00		
Coding				536	\$50,920.00		
Testing, writing tests (40% of all coding)				215	\$20,425.00		
Project Management (7%)				54	\$5,130.00		
Contingency (25%)				204	\$19,380.00		
Grand Total				1019	\$96,805.00		



MEMO FROM THE NEBRASKA REAL PROPERTY APPRAISER BOARD

September 17, 2026

State of Nebraska Accepting Applications for Open 2nd Congressional District Certified Real Property Appraiser Member on NRPAB

By Tyler Kohtz, Director

Board Member Kevin Hermesen's term as the 2nd congressional district certified real property appraiser representative expires on December 31, 2026. The State of Nebraska is currently accepting applications to fill this opening on the Nebraska Real Property Appraiser Board.

The Board administers and enforces the Nebraska Real Property Appraiser Act, and Nebraska Appraisal Management Company Registration Act, to ensure that the citizens of Nebraska are protected and served, and that the appraisal business community is highly qualified through education, experience, and examination.

The Board's primary functions include issuing and renewing real property appraiser credentials; developing and implementing real property appraiser standards; issuing and renewing appraisal management company registrations; approving real property appraiser qualifying education courses and continuing education activities; investigating and adjudicating grievances; developing laws and rules; and disseminating relevant information to the public, stakeholders, credentialed real property appraisers, and appraisal management companies.

Anyone interested in being appointed as the 2nd congressional district certified real property appraiser representative must hold a certified real property appraiser credential and must currently reside in the 2nd congressional district (blue area of map). The term for this board member will run for five years, beginning on January 1, 2027. If you would like more information about this appointment, or what the Board does, please visit the NRPAB website at <https://appraiser.ne.gov> or contact the Board's office at 402-471-9015.

Board Members

Chairperson of the Board

Kevin P. Hermesen, Gretna
Certified General Appraiser
2nd District Representative
Term Expires: January 1, 2027

Board Member

Rodney Johnson, Norfolk
Certified General Appraiser
Licensed Real Estate Broker Rep
Term Expires: January 1, 2028

Board Member

Derek Minshull, North Platte
Financial Institutions Rep
Term Expires: January 1, 2029

Board Member

Adam Batie, Kearney
Certified General Appraiser
3rd District Representative
Term Expires: January 1, 2030

Board Member

Lori Johnson, Lincoln
Certified General Appraiser
1st District Representative
Term Expires: January 1, 2031



Tyler N. Kohtz, Director

500 S. 16th St., Ste 202
PO Box 94963
Lincoln, NE 68509-4963

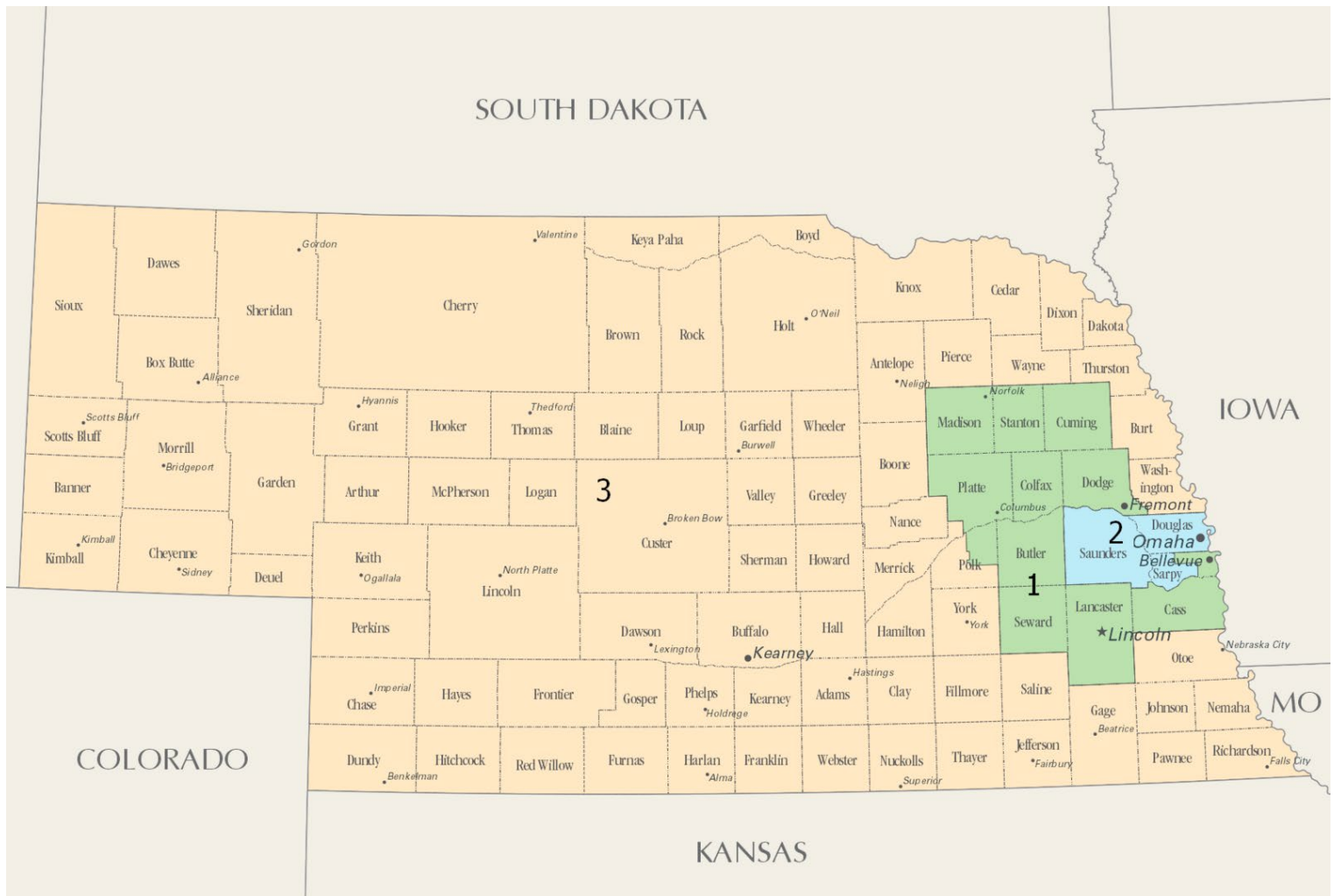
Phone: 402-471-9015

Fax: 402-471-9017

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



Visit NRPAB on Facebook



The Application for Executive Appointment can be found on the Governor’s website located at <https://governor.nebraska.gov>. Select the dropdown titled “Constituent Services” at the top of the page, then select “Boards and Commissions: Open Positions.” The Board hopes to have a new member appointed by the Governor prior to its January 2027 meeting, so if interested, please complete the application before December 1, 2026. The application will remain open until an appointment is made.



THE NEBRASKA APPRAISER

News from the Nebraska Real Property Appraiser Board

Summer 2026

Director's Comments



Director Tyler Kohtz

Tyler Kohtz has been the Director for the Nebraska Real Property Appraiser Board since March of 2012. He is responsible for the development, implementation, and management of all programs for the agency, including the administration and enforcement of the Real Property Appraiser Act and the Appraisal Management Company Registration Act.

In Training? No, Just another Summer for the NRPAB

During this time of year, the word endurance comes to mind. Like a marathon runner, the Board must plan and prepare to make it the full distance. The Board held its strategic planning meeting in June. At this meeting, the Board establishes its short-term and long-term goals and objectives for the future. I always refer to the purpose of this meeting as laying the road map for the next fiscal year. Also in June, Governor Pillen approved the latest changes to Title 298 of the Nebraska Administrative Code. At the beginning of July, the Board opened up the 2027-28 real property appraiser renewal applications and is fully prepared to process your submissions. Also in July, the Board moved to a new office location. Thank you, Kashinda, Karen and Colby for a near-seamless transition. Finally, in August, the Board approved its 2027-2029 Biennial Budget Request. You can find additional information about these items in this edition of The Nebraska Appraiser. Looking into the future, Board Member Hermesen is nearing the end of his term; his contributions and insight will be missed. The Board is now advertising for the open 2nd Congressional District Certified Real Property Appraiser position. Please remember, the Board is here for you, so feel free to call the Board's office with any questions, concerns, or comments that you may have. I hope that you enjoy this edition of The Nebraska Appraiser.

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- ◆ October 15, 2026 @ 500 South 16th Street, Lincoln, NE
- ◆ November 19, 2026 @ 500 South 16th Street, Lincoln, NE
- ◆ December 17, 2026 @ 500 South 16th Street, Lincoln, NE

These meeting dates are all tentative. Please check the Board's Facebook page or website for information as these dates approach. The start time for each meeting can be found in the public notice and on the agenda posted to the Board's website at least 48 hours prior to the start of the meeting. Any meeting also held by virtual conferencing will be stated as such in the public notice for that meeting.

Adopted Changes to Title 298 of the Nebraska Administrative Code Approved by Governor Pillen

By Tyler N. Kohtz, Director

Title 298 of the Nebraska Administrative Code includes the rules and regulations for administration and enforcement of the Nebraska Real Property Appraiser Act and the Appraisal Management Company Registration Act. Title 298 defines the requirements and processes for real property appraiser credentialing, real property appraiser credential renewal, real property appraiser qualifying and continuing education activities, appraisal management company registration, appraisal management company renewal, and investigations.

The Nebraska Real Property Appraiser Board held a public hearing on Thursday, November 20, 2025, for proposed changes to Title 298 to maintain compliance with Title XI of the federal Financial Institutions Reform, Recovery, and Enforcement Act of 1989 ("Title XI"); clarify the application of the Real Property Appraiser Qualifications Criteria adopted by The Appraisal Foundation's Appraiser Qualifications Board, effective January 1, 2026; implement the Nebraska State Patrol national fingerprint-based criminal history background check fee increase, effective August 1, 2025; amend the AMC registration renewal fee schedule to increase the renewal fee to the statutory limit beginning July 1, 2026; and apply general updates for better clarification and administration. Governor Pillen approved the adopted changes to Title 298 on May 19, 2026, which became effective on May 29, 2026.

LB992 was passed by the Nebraska Legislature on March 7, 2024, and signed by Governor Pillen on March 12, 2024. This bill updated the Nebraska Real Property Appraiser Act to implement the Real Property Appraiser Qualifications Criteria adopted by The Appraisal Foundation's Appraiser Qualifications Board, effective January 1, 2026 ("2026 Criteria"). The adopted changes to Title 298 clarify the application of the 2026 Criteria for real property appraisers credentialed prior to January 1, 2026, that upgrade to a higher classification on or after January 1, 2026 (*Chapter 2 - 001.02B.2; 001.03D.2b; 001.03E.2b; 001.04B.2b; 001.04C.2b; 001.04D.3*). This potential area of non-compliance with Title XI was identified by the Appraisal Subcommittee of the Federal Financial Institutions Examination Council on December 26, 2024.

Effective August 1, 2025, the Nebraska State Patrol increased the fee to complete a national fingerprint-based criminal history background check from \$45.25 to \$55.00. The adopted changes to Title 298 implement this fee change applicable to applicants for credentialing as a real property appraiser (*Chapter 2 - 004.01A.3; 004.02A.3 and Chapter 3 - 001.01C*).

Between 2022 and 2025, \$200,000.00 was transferred from the AMC Fund to the State's General Fund as approved by the Nebraska State Legislature. The AMC registration renewal fee is increased to \$2,000.00 beginning July 1, 2026, as authorized under Neb. Rev. Stat. § 76-3206(1)(c) (*Chapter 7 - 002.01B*).

Under continuing education activity requirements, a language error was corrected to reference "continuing education" instead of "qualifying education" (*Chapter 6 - 003.02A.6b; 003.02A.6c*).

More details regarding the specifics of these changes can be provided upon request. If you have questions regarding the changes to Title 298, please contact me by email at tyler.kohtz@nebraska.gov, or by phone at 402-471-9015.



The East Campground at Lake Ogallala State Recreation Area sits in the shadow of Kingsley Dam and Lake McConaughy in Keith County. Photo credit: Nebraskaland Magazine/Nebraska Game and Parks Commission.

2027-28 Credential Renewal Reminder and Information

By Karen Loll, Licensing Programs Manager

Real property appraiser credential renewal applications (“renewal applications”) are due November 30, 2026. If your Nebraska credential expires December 31, 2026, and you have not renewed your credential, please take note.

Emails were sent in late July to all real property appraisers whose credentials expire December 31, 2026, with directions for downloading the paper renewal application form from the Board’s website at appraiser.ne.gov, (see yellow highlights in the following picture), and instructions how to access the online renewal application through Appraiser Login via Centurion (see yellow highlights in the following picture and in picture on the next page).



Mission

The Mission of the Nebraska Real Property Appraiser Board is to administer and enforce the Nebraska Real Property Appraiser Act and Nebraska Appraisal Management Company Registration Act with efficiency, equity, and integrity to ensure that the citizens of Nebraska are protected and served, and that the appraisal services community is highly qualified through education, experience, and examination.

Vision

The Nebraska Real Property Appraiser Board's vision is to provide leadership for the appraisal industry in the State of Nebraska. The Board will generate interest by promoting the appraiser profession, building positive public awareness of the industry throughout the State, and identifying and resolving issues faced by the public and appraisal services community. The Nebraska Real Property Appraiser Board will also establish and maintain standards for appraisers and appraisal management companies that lays the foundation for a highly qualified, motivated, dependable, and ethical appraisal services community in Nebraska.

Information about the 2026-27 Renewal Period:

[2026-27 Real Property Appraiser Continuing Education Requirements \(pdf\)](#)

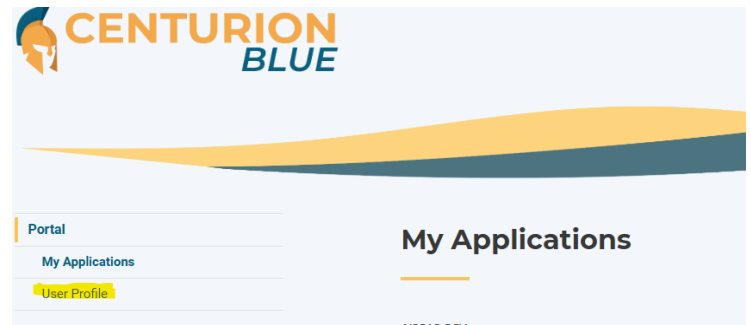
[2026-27 Renewal Questions & Answers \(pdf\)](#)

AMC Registration
Appraiser Credentialing
Board Meetings
Education
Enforcement
Laws, Rules and Regulations, and Guidance Documents
Public Information
Request Forms
USPAP Review Report Forms
2027-28 Renewal Applications



Centurion Blue was updated to the third-generation platform to add additional security and functionality. If you have an existing Appraiser Login account and haven’t recently logged in, Centurion Blue will require a conversion to the new platform. There are two guidance videos located on the Appraiser Login landing page: one for existing Appraiser Login users with a Centurion profile, and one for creating a new Centurion profile to create a new Appraiser Login account. If you have an existing Appraiser Login account, Centurion will recognize the email address in Appraiser Login and convert to the new platform automatically (*the email address entered when logging in must match the email address currently in Appraiser Login*). It is important to note that if you have logged into Appraiser Login previously, do not create a new Centurion profile. This results in additional work for staff to remove the existing Centurion profile and link your new Centurion profile with your existing Appraiser Login account.

If your email address has changed from what is currently in Appraiser Login, please log in using the old email address and update it in your Centurion profile first (*the link to access your profile can be seen in the following image*). Once the email has been updated in Centurion, you may then update the email address in your Appraiser Login account. Please contact the Board’s office by phone at 402-471-9015 or by email at nrpab.appraiserlogin@nebraska.gov for questions or assistance.



All online renewal applications must be submitted with a date stamp prior to December 1, 2026. All required continuing education completion certificates and supporting documentation must be submitted to the NRPAB through the Education Submission Portal found in Appraiser Login, or by email, prior to submission of the online renewal application. All paper renewal applications, along with all required documents, must be mailed to the Board’s office and postmarked prior to December 1, 2026, to be considered timely. Paper renewal applications must include:

- A completed 2027-28 Application for Renewal of Nebraska Real Property Appraiser Credential;
- Explanations and copies of documents for all “YES” answers to disciplinary questions;
- All fees; and
- All required continuing education completion certificates and supporting documentation (if not already submitted to and approved by the NRPAB through the Education Submission Portal found in Appraiser Login or by email).

(You must include all required documentation and explanations of “YES” answers to disciplinary questions with each renewal application, even if that information was previously provided to the Board.)

Please note that the renewal fee has increased by \$25.00.

2027-28 Credential Renewal Reminder and Information (continued)

Incomplete or incorrect paper renewal applications will be returned, and incomplete online renewal applications will be rejected. Applications missing any required accompanying documentation are considered incomplete. In these cases, a letter or email describing the issues and explaining the next steps will be sent. The status of a renewal application can be followed in Appraiser Login. When a complete renewal application has been received and processed by Board staff, an automated email will be sent.

If a complete online renewal application is not submitted with a date stamp prior to December 1, 2026, or a paper real property appraiser renewal application, along with all required documents, is not received at the Board's office postmarked prior to December 1, 2026, a credential holder will have until July 1, 2027, to meet the requirements for renewal. A late processing fee of \$25.00 will be assessed for each month or portion of a month the credential is not renewed beginning on December 1, 2026. *(The late processing fee does not apply until January 1, 2027, for new or upgraded credentials issued on or after November 1, 2026.)*

An online renewal application in which an incorrect routing or account number is entered for an EFW payment will be assessed a \$20.00 fee for ACH return expenses charged to the Board by the Nebraska State Treasurer's Office. The same \$20.00 fee applies to checks returned for insufficient funds.

A credential holder may elect inactive status to maintain his or her credential if he or she is unable to engage in real property appraisal practice for a period of less than two years. The inactive status application is located on the Board's website at: https://appraiser.ne.gov/Appraiser_Credentialing/.

Information regarding the CE requirements is available in Appraiser Login in the Education Interface (*"Education" button on the left side of the page - highlighted in red in the picture on this page*). Log into Appraiser Login and select the "Nebraska Real Property Appraiser Continuing Education Requirements" link at the top of the page in the Education Interface. The Board encourages credential holders to complete continuing education that contributes to improved or new skills, knowledge, and/or competency in their primary area(s) of real property appraisal practice.

The Board may adopt a program of continuing education for an individual credential holder as long as the program complies with the Appraiser Qualifications Board's continuing education criteria. To request an individualized program of continuing education, submit a letter to the Board explaining the circumstances that are the basis for the request and the reason(s) why the existing continuing education requirements are a hardship.

To enter a certificate of completion for an education activity on the Education page in Appraiser Login, search for and select the provider name first, then the activity name. After selecting the activity, enter the date on which the activity was completed and upload a copy of the evidence of completion document. If the education activity was completed in another jurisdiction, or if you have difficulty submitting an activity, or can't find the provider or activity name, submit the activity as "Out of State." *(Check the "Out of State" box, enter the date on which the activity was completed, and upload the evidence of completion.)* Certificates of completion may also be emailed to nrpab.education@nebraska.gov, and staff will upload them.

Each credential holder who successfully renews his or her credential after the second year of a two-year credential period receives one free download of the PDF version of the current edition of USPAP through Appraiser Login (*"USPAP" button on the left side of the page - see green highlights in picture at bottom of this page*). The PDF version may only be used in accordance with the License Agreement for TAF Digital Content once the download is complete. You may purchase a hard copy from [The Appraisal Foundation](#).

Please contact the Board's office at 402-471-9015, or by email at nrpab.renewals@nebraska.gov, for any questions concerning continuing education requirements or the real property appraiser credential renewal process.



Nebraska Real Property Appraiser Board

Board Members and Staff Contact CAT Appraiser Login CAT AMC Login CAT NRPAB Approved Education CAT Nebraska Credentialed Real Property Appraisers CAT Supervisory Appraiser Contact List CAT Nebraska Registered AMCs

The Nebraska Real Property Appraiser Board has made every effort to ensure the accuracy of the information provided in Appraiser Login. However, if any errors, omissions, or discrepancies are found in Appraiser Login, please notify the Nebraska Real Property Appraiser Board immediately. As a Nebraska credentialed appraiser, it is your responsibility to ensure that all continuing education requirements are met, and all required information for renewal is submitted to the Board's office in a timely manner.

Appraiser Details [Logout](#)

Appraiser

Home Contact Information **Education** Applications Dashboard NRPAB Message Center USPAP

Name: Email: ☒ Include in bulk email list for the NRAB

Contact Information Included on Public Supervisory Real Property Appraiser Contact List: NO

Appraiser Credentialing Cards:

Payment ID Number	Credential Type	Effective Date	Expiration Date	Certification Date	Status	Print
5916-2026		08/14/2026	12/31/2026	08/14/2026	ACTIVE	Credentialed Card

2026 NRPAB Strategic Planning Meeting Summary

By Tyler Kohtz, Executive Director

The Board held its strategic planning meeting on June 16, 2026. At this meeting, the Board discussed the previous fiscal year and established its short-term and long-term goals and objectives for the future.

The Board identified the following as accomplishments for the 2025-2026 fiscal year:

- Changes to Title 298 were adopted to implement the Real Property Appraiser Qualification Criteria, effective January 1, 2026, pertaining to real property appraisers credentialed prior to January 1, 2026, that upgrade to a higher classification after January 1, 2026; and to implement the CHRC Fee changes as increased by the Nebraska State Patrol. The adopted changes were filed by Secretary of State on May 19, 2026, and effective on May 29, 2026.
- The Board utilized ASC SARAS Grant funds for the Director's AARO Conference attendance, to complete development of the online temporary application and review interface, to complete development of the online reciprocity application and review interface, and make significant progress in the development of the online education applications and review interfaces.
- The Board's ASC SARAS Grant Continuation Request included the reworked "Development of NRPAB Website-NRPAB Database Translator for Credit/Debit Card Processing System."
- Existing NRPAB Database functionality was upgraded with new technology developed during work on the SARAS Grant projects.
- The Board's Mid-Biennium Budget Adjustment Request for the \$12,263.00 deficit to Health Insurance Expenses for FY2025-26, and the deficit to Health Insurance Expenses for FY2026 27, due to 18.5% cost of insurance increase to the agency as notified by DAS on June 13, 2025, was approved by the Legislature.

The Board also had many productive discussions concerning the future and the goals and objectives for the 2026-2027 fiscal year. The Board's short-term goals and objectives include:

- Adopt Title 298 changes to implement the increased CHRC fee to "as established by the Nebraska State Patrol," and change the ASC Appraiser Registry Fee and AMC Registry Fee language to "as established by the Appraisal Subcommittee of the Federal Financial Institutions Examination Council;"

- Amend Neb. Rev. Stat. § 76-2221(7) to clarify that any person appointed by a County Board of Equalization to act as a Referee or Coordinator is exempt from the Real Property Appraiser Act;
- Amend Neb. Rev. Stat. § 76-2236 to allow for continuing education credit to be awarded for attendance of one NRPAB meeting. The meeting must be open to the public and must be a minimum of two hours in length but cannot exceed seven hours;
- Amend Neb. Rev. Stat. §§ 76-2241 and 76-3206 to include a paper application processing fee of no more than fifty dollars for any form available electronically;
- Explore processing fee/surcharge for administrative violations;
- Add PAREA participants to monthly real property appraiser charts and graphs;
- Utilize SARAS Grant for development and implementation of online education applications and NRPAB Database interface, and development and implementation of NRPAB Website-NRPAB Database Translator for Credit/Debit Card Processing System; and
- Complete 2027-29 Biennial Budget Request addressing agency issues discussed at strategic planning.

Finally, the Board reviewed its long-term goals and objectives for the 2026-2027 fiscal year. The Board's long-term goals and objectives include:

- 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, maintain an effective enforcement program, and provide for better clarification and administration;
- Harmonize Title 298 with the changes made to the Nebraska Real Property Appraiser Act and Appraisal Management Company Registration Act as needed;
- Address changes to USPAP, Real Property Appraiser Qualifications Criteria, ASC Policy Statements, AQB CAP Program Guidelines, and Title XI as required;
- Continue to adopt Guidance Documents for public advisement concerning interpretation of statutes and rules, and retire Guidance Documents that are no longer relevant;

2026 NRPAB Strategic Planning Meeting Summary (Continued)

- 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;
- Monitor real property appraiser credential renewal dates;
- Encourage trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to trainee real property appraisers;
- Request that supervisory real property appraisers with trainee real property appraisers who intend to engage in real property appraisal practice pertaining to agricultural real property upon credentialing as a certified general real property appraiser encourage their trainee real property appraisers to complete agricultural-based qualifying education offered by an education provider with an expertise in agricultural appraisal in approval letter sent to supervisory real property appraisers;
- Continue updating the policies and procedures documents as needed to ensure compliance with state policy changes, NAPE/AFSCME contract changes, and to address general work environment needs and/or changes;
- Encourage development of Memos from the Board, Facebook posts, and The Nebraska Appraiser articles that contain facts of interest to the appraiser community;
- 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, which includes information related to state and federal regulations, credentialing and registration requirements, renewal information, education information, Board policies and procedures, documents posted to the NRPAB website, meeting information, and other information that affects the industry;
- 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;
- 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;
- Continue utilization of the NRPAB Facebook page to disseminate important information in a timely manner that appraisal business community and general public would otherwise not be aware of, such as documents posted to the NRPAB website, meeting information, and NRPAB policy and business information;

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[Visit NRPAB on Facebook](#)



What's new at The Appraisal Foundation?
appraisalfoundation.org



What's new at the Appraisal Subcommittee?
asc.gov



What's new at the AARO? aaro.net

2026 NRPAB Strategic Planning Meeting Summary (Continued)

- Continue to monitor the effectiveness of the current NRPAB website, repair bugs, and make improvements and add enhancements needed to address functionality or use;
- 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;
- Continue to monitor the effectiveness of current NRPAB database, repair bugs, and make improvements and add enhancements needed to address program or use changes;
- Explore online real property appraiser through E,E,&E initial applications, AMC initial application, and other services that require payment of a fee; and
- Explore use of AI for business functions to automate tasks and for data analysis.

More information on the Board's 2025 strategic planning meeting can be found in the June 17, 2025 meeting minutes located on the Board's website at https://appraiser.ne.gov/meetings/minutes/2026/260616_Strategic_Planning_Minutes.pdf

Requirements When Engaging in Real Property Appraisal Practice for Assignment Pertaining to a Property Tax Appeal

By Tyler Kohtz, Executive Director

Although it is not likely the main source of work as a real property appraiser, every real property appraiser may be approached by a potential client for a real property appraisal practice assignment pertaining to a property tax appeal. What is required of a real property appraiser in Nebraska for this type of assignment?

The first thing to think about is who, other than real property appraisers, is authorized to perform this type of work. The Nebraska Real Property Appraiser Act includes the laws pertaining to real property appraisal practice and the qualifications to become a real property appraiser. The Real Property Appraiser Act does not apply to certain individuals - these are also known as exemptions. In accordance with Neb. Rev. Stat. § 76-2221(2), the Real Property Appraiser Act shall not apply to a person licensed under the Nebraska Real Estate License Act who, in the ordinary course of his or her business, gives a broker's price opinion or comparative market analysis, except that such opinion or analysis shall not be referred to as an appraisal. Specifically, this exemption is referring to a Real Estate Broker and a Real Estate Salesperson. When identifying the purpose of a broker's price opinion, N.R.S. § 81-885.01(3)(c) states, "real property tax appeals." When identifying the purpose of a comparative market analysis, N.R.S. § 81-885.01(5)(c) says the same.

We have established that a Real Estate Broker and Real Estate Salesperson are authorized to provide services for property tax appeals under the Real Estate Licensing Act. Is there anyone else? N.R.S. § 76-2221(4) states, "Any owner of real estate, employee of the owner, or attorney licensed to practice law in this state representing the owner who renders an estimate or 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 any other person who renders such an estimate or opinion of value when that estimate or opinion requires a specialized knowledge that a real property appraiser would not have." The exemption for an owner of real estate, employee of the owner, or attorney licensed to practice law in Nebraska is clear. As for any other person who renders such an estimate or opinion of value requiring specialized knowledge that a real property appraiser would not have, none have been identified to date.

Although certain individuals who render an estimate or opinion of value of real property for real estate taxation are exempt from the Real Property Appraiser Act, a real property appraiser is not relieved from his or her ethical and practice obligations under the Real Property Appraiser Act when engaged in real property appraisal practice for an assignment related to a property tax appeal. In accordance with N.R.S. § 76-2238, acts and omissions considered grounds for disciplinary action or denial of an application include, but are not limited to, the following:

Q.7



- An act or omission involving real estate or real property appraisal practice which constitutes dishonesty, fraud, or misrepresentation with or without the intent to substantially benefit the credential holder or another person or with the intent to substantially injure another person;
- Failure to demonstrate character and general fitness such as to command the confidence and trust of the public;
- Entry of a final civil or criminal judgment, including dismissal with settlement, on grounds of fraud, dishonesty, breach of trust, money laundering, misrepresentation, or deceit involving real estate, financial services, or real property appraisal practice;
- Any violation of the act or any rules and regulations adopted and promulgated pursuant to the act; and
- Demonstrating negligence, incompetence, or unworthiness to act as a real property appraiser, whether of the same or of a different character as otherwise specified in this section.

In addition to the above-mentioned items, N.R.S. § 76-2237 states, “Each credential holder shall comply with the Uniform Standards of Professional Appraisal Practice. The board may adopt and promulgate rules and regulations to assist in the enforcement of the Uniform Standards of Professional Appraisal Practice.”

The current Uniform Standards of Professional Appraisal Practice (“USPAP”) place significant emphasis on these obligations. The Ethics Rule of USPAP states in part, “An appraiser must promote and preserve the public trust inherent in appraisal practice by observing the highest standards of professional ethics” (2024 USPAP - p.7; lines 171-172). In keeping with the Conduct section under the Ethics Rule (2024 USPAP - p. 9; lines 249-256, lines 259-261, line 264, line 266), an appraiser:

- Must perform assignments with impartiality, objectivity, and independence, and without accommodation of personal interests;
- 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 conclusion;
- Must not communicate assignment results with the intent to mislead or to defraud;
- Must not use or communicate a report or assignment results known to be misleading or fraudulent;

- Must not engage in criminal conduct; and
- Must not perform an assignment in a grossly negligent manner.

In addition, before accepting an assignment concerning a property tax appeal, a real property appraiser must still determine if he or she is competent to perform the assignment. The Competency Rule of USPAP declares, “An appraiser must: (1) be competent to perform the assignment; (2) acquire the necessary competency to perform the assignment; or (3) decline or withdraw from the assignment. In all cases, the appraiser must perform competently when completing the assignment” (2024 USPAP - p. 13; lines 363-365). As a reminder, in the Being Competent section under the Competency Rule (2024 USPAP - p. 13; lines 371-375), competency requires:

1. The ability to properly identify the problem to be addressed;
2. The knowledge and experience to complete the assignment competently; and
3. Recognition of, and compliance with, laws and regulations that apply to the appraiser or to the assignment.

Finally, Standard 1: Real Property Appraisal, Development and Standard 2: Real Property Appraisal, Reporting are applicable to an assignment pertaining to a property tax appeal. Standard 1 of USPAP states in part, “In developing a real property appraisal, an appraiser must identify the problem to be solved, determine the scope of work necessary to solve the problem, and correctly complete research and analyses necessary to produce a credible appraisal (2024 USPAP - p.18; lines 491-493). Pursuant to Standard 2, “In reporting the results of a real property appraisal, an appraiser must communicate each analysis, opinion, and conclusion in a manner that is not misleading” (2024 USPAP - p. 22; lines 630-631).

Although certain individuals who render an estimate or opinion of value of real property for property tax appeals are exempt from the Real Property Appraiser Act, a real property appraiser, when engaged in real property appraisal practice for an assignment pertaining to a property tax appeal, is not relieved from his or her obligations under the Real Property Appraiser Act and the Uniform Standards of Professional Appraisal Practice to promote and preserve public trust inherent in real property appraisal practice. If you have any questions about engaging in real property appraisal practice for an assignment concerning a property tax appeal, or this article, please feel free to contact me by email at tyler.kohtz@nebraska.gov or by phone at 402-471-9015.

NRPAB Quick Hits

- ◆ The Nebraska Real Property Appraiser Board has relocated to 500 S. 16th St., Suite 202, in Lincoln, Nebraska. The new office location is to the northeast of the Nebraska State Capitol. To visit the Board's office, enter the building on the 16th Street side (front), as the remainder of the entrances are restricted access. Also note that all future board meetings will be held at this location.



500 S. 16th St., Lincoln, Nebraska

- ◆ Board Member Kevin Hermesen's term as the Second Congressional District certified real property appraiser representative expires on December 31, 2026. The State of Nebraska is currently accepting applications to fill this position on the Board.

Anyone interested in the position as the Second Congressional District certified real property appraiser representative must hold a current certified real property appraiser credential and must reside in the 2nd congressional district. The term for this position will run for five years, beginning on January 1, 2027.

If you would like more information about this position or what the Board does, please visit the NRPAB website at: appraiser.ne.gov or contact the Board's office at 402-471-9015.

The Application for Executive Appointment can be found on the Governor's website located at governor.nebraska.gov. Select the dropdown titled "Constituent Services" at the top of the page, then select "Boards and Commissions: Open Positions."

- ◆ Over the past fourteen years, the Board's budget has increased by an average of approximately 2% to 3% per year. During this time, the number of credentialed real property appraisers has remained static, and the number of registered AMCs has declined significantly. The Board has exercised great financial discipline (expenditures are regularly 10% below budgeted) in the past and will continue to do so into the future. Cost-savings have been identified through the increased use of technology, program evaluation, and now utilization of SARAS Grants. A decade of incremental budget increases; the static number of credentialed appraisers; the decline in registered AMCs; a spike in employee benefit costs; and the transfer of \$150,000.00 from the Appraiser Fund to the State General Fund and \$100,000.00 from the AMC Fund to the State General Fund by the Nebraska State Legislature in LB264 (2025), and the additional transfer of \$100,000.00 from the AMC Fund to the State General Fund by the Nebraska State Legislature in LB1072 (2026), leaves the Board with no clear cost saving options. Changes to Title 298 that became effective on June 23, 2025, implemented a fee schedule for incremental increases to the credential application fee, renewal credentialing fee, temporary credential application fee, and temporary credentialing fee, AMC registration renewal fee, qualifying education activity fee, continuing education activity fee, and supervisory real property appraiser and trainee course fee through FY2027-28. The Board is required to have a minimum cash fund balance policy for both the Appraiser Fund and the AMC Fund. The cash fund transfers place both funds below this policy limit. The Board will continue to monitor cash fund balances during the next couple of years. If the cash fund balances are not restored to the policy limits, the Board must consider additional fee increases beyond FY2027-28. If you have any questions about the fee increases that go into effect for FY2026-27, or the Board's cash fund balances, please contact Director Kohtz by phone at 402-471-9015 or by email at tyler.kohtz@nebraska.gov.



Board Members

Chairperson of the Board

Kevin P. Hermesen, Gretna

Certified General Appraiser

2nd District Representative

Term Expires: January 1, 2027

Vice-Chairperson of the Board

Rodney Johnson, Norfolk

Certified General Appraiser

Licensed Real Estate Broker Rep

Term Expires: January 1, 2028

Board Member

Derek Minshull, North Platte

Financial Institutions Rep

Term Expires: January 1, 2029

Board Member

Adam Batie, Kearney

Certified General Appraiser

3rd District Representative

Term Expires: January 1, 2030

Board Member

Lori Johnson, Lincoln

Certified General Appraiser

1st District Representative

Term Expires: January 1, 2031

NRPAB Quick Hits

- ◆ The Appraisal Subcommittee (ASC) of the Federal Financial Institutions Examination Council makes awards through State Appraiser Regulatory Agencies Support (SARAS) Grants to support the efforts of eligible state agencies to comply with Title XI. On September 3, 2024, the Board submitted its first ever application to the ASC for a SARAS Grant through the end of Fiscal Year 2026-27. For Fiscal Year 2025-26, the Board received a Notice of Grant Award in the amount of \$119,242.00 that included an approved budget for the Director's attendance of, and travel to and from, the 2025 Fall AARO Conference and the 2026 Spring AARO Conference; and to develop and move into production, the Online Temporary Real Property Appraiser Credential Application and NRPAB Database Interface, the Online Real Property Appraiser Credential by Reciprocity Application and NRPAB Database Interface, and the Online Education Activity Application Submission Portal and NRPAB Database Interface. The Online Temporary Real Property Appraiser Credential Application and NRPAB Database Interface and the Online Real Property Appraiser Credential by Reciprocity Application and NRPAB Database Interface have been successfully completed. The Board's Notice of Grant Award received for Fiscal Year 2026-27 includes funding to complete the Online Education Activity Application Submission Portal and NRPAB Database Interface project.
- ◆ On June 22, 2023, the Appraiser Qualifications Board of The Appraisal Foundation adopted modifications to the Real Property Appraiser Qualification Criteria ("Criteria") that require all applicants for credentialing as a real property appraiser, and all active real property appraisers, to complete valuation bias and fair housing ("VB&FH") laws and regulations courses. LB992 updated the Nebraska Real Property Appraiser Act to implement the Criteria effective January 1, 2026.

Any application for credentialing as a real property appraiser in Nebraska, whether for an initial credential or an upgrade to a higher classification, must include the eight-hour VB&FH laws and regulations qualifying education course after December 31, 2025.



An aerial photo shows sandpit lakes at Sandy Channel SRA along the the Platte River in Buffalo County. Photo credit: Nebraskaland Magazine/Nebraska Game and Parks Commission.

Beginning January 1, 2026, the continuing education requirements for all Nebraska real property appraisers are amended to include completion of the VB&FH laws and regulations course once every two years. The seven-hour VB&FH laws and regulations course is required for any credential holder who has not successfully completed the eight-hour VB&FH laws and regulations course required to qualify for a credential as a real property appraiser. The four-hour VB&FH laws and regulations course is required for any credential holder who has successfully completed the seven-hour VB&FH laws and regulations course or the qualifying education eight-hour VB&FH laws and regulations course.

Every real property appraiser, except for those who have completed the eight-hour VB&FH laws and regulations course as qualifying education prior to January 1, 2026, or the seven-hour VB&FH laws and regulations course as approved by another jurisdiction as meeting this purpose prior to January 1, 2026, and who hold an active credential on January 1, 2026, must successfully complete the eight-hour VB&FH laws and regulations course or the seven-hour VB&FH laws and regulations course on or before December 31, 2027. If you completed the eight-hour VB&FH laws and regulations course as qualifying education prior to January 1, 2026, or the seven-hour VB&FH laws and regulations course as approved by another jurisdiction as meeting this purpose prior to January 1, 2026, you may complete the four-hour VB&FH laws and regulations course on or before December 31, 2027, with evidence of the successful completion of the eight-hour VB&FH laws and regulations course or the seven-hour VB&FH laws and regulations course. All other requirements for continuing education approval apply.

If you have any questions about the VB&FH laws and regulations courses, please contact Education Program Manager Kashinda Sims by phone at 402-471-9022 or by email at nrpab.education@nebraska.gov.

NRPAB Quick Hits

◆ Compliance Update:

- * Between the months of April and June, one grievance was filed against one Nebraska credentialed real property appraiser. During this time, no disciplinary actions were taken by the Board against any appraisers.
- * Between the months of April and June, no grievances were filed against any appraisal management companies. During this time, no disciplinary action was taken against any appraisal management companies.



- ◆ The Nebraska Real Property Appraiser Board retired Guidance Document 24-01, and adopted one new guidance document, between April and June.

26-02: Administration of 7-hour Valuation Bias and Fair Housing Rules and Regulations Course

All guidance documents are available for viewing on the Board's website at: https://appraiser.ne.gov/guidance_documents.html.

Who's New?

The Nebraska Real Property Appraiser Board congratulates the following individuals who received real property appraiser credentials, and the organizations newly registered as appraisal management companies, between April and June of 2026.

Trainee Real Property Appraisers

Samson, Jennifer, Lincoln, NE – T2026004

Licensed Residential Real Property Appraisers

Penix, Ashley, Papillion, NE – L2026003

Certified Residential Real Property Appraisers

Koenig, Karen, Beatrice, NE – CR2026001R

Certified General Real Property Appraisers

Dyslin, Tanner, Ankeny, IA – CG2026009R

Kay, Stephen, Chicago, IL – CG2026010R

Litolff, Edwin, Frisco, TX – T2026011R

Leibhart, Katelyn, Lincoln, NE – T2026012

Appraisal Management Companies

All Pro Appraisal Management, Inc.,
Purchase, NY—CG2026002

Caliber Appraisal Management Comp, LLC,
La Crescenta, CA—CG2026003

Signature Valuation Management, Inc., LLC,
Costa Mesa, CA—CG2026004

Appraisal Scout Corp,
Troy, MI—CG2026005

Have questions? We have answers!

Questions related to appraisal management company registration and renewal: nrpab.amc@nebraska.gov

Questions related to AMC Login: nrpab.amclogin@nebraska.gov

Questions related to real property appraiser credentialing: nrpab.credentialing@nebraska.gov

Questions related to real property appraiser credential renewal: nrpab.renewals@nebraska.gov

Questions related to real property appraiser education (QE & CE): nrpab.education@nebraska.gov

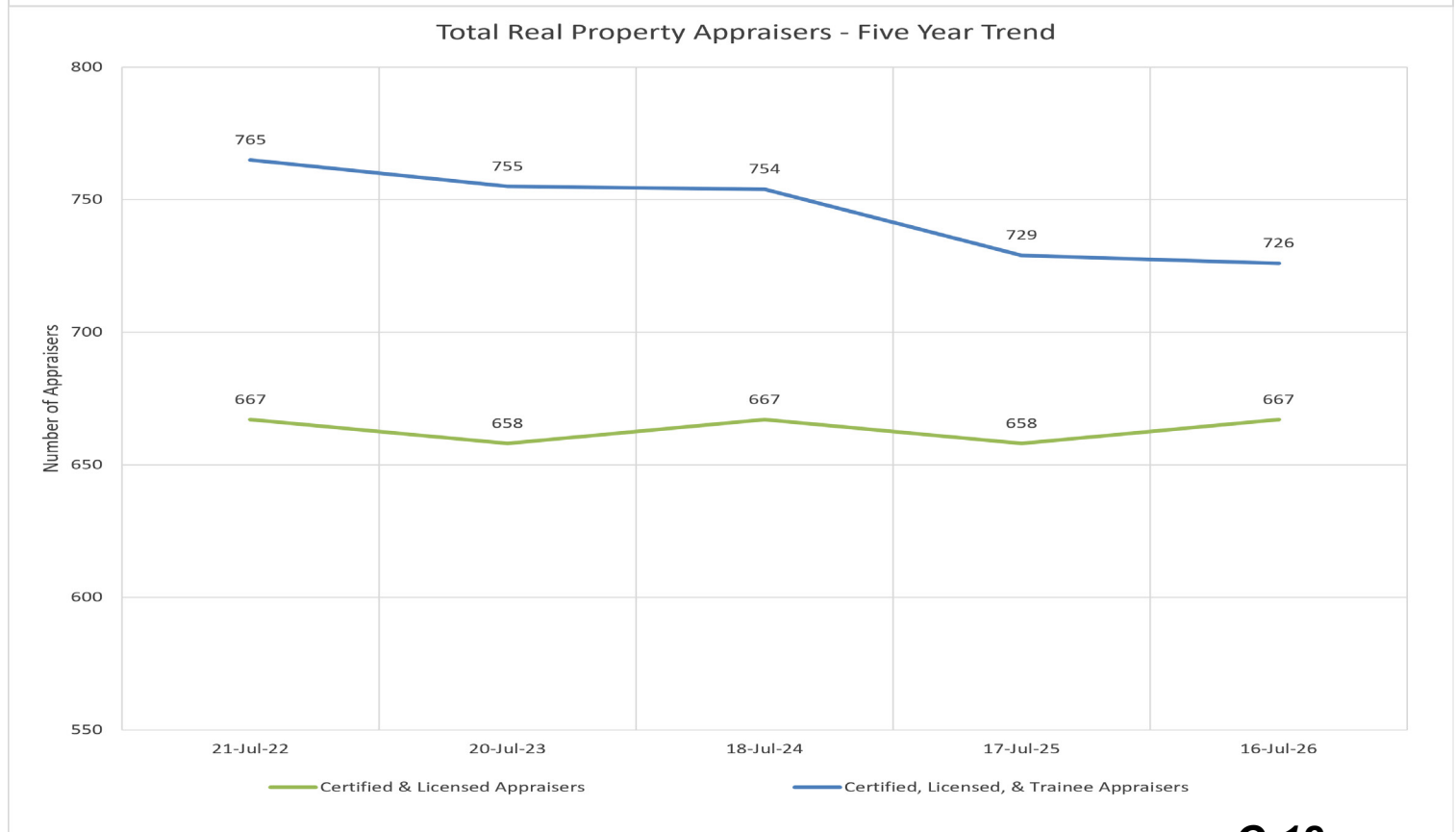
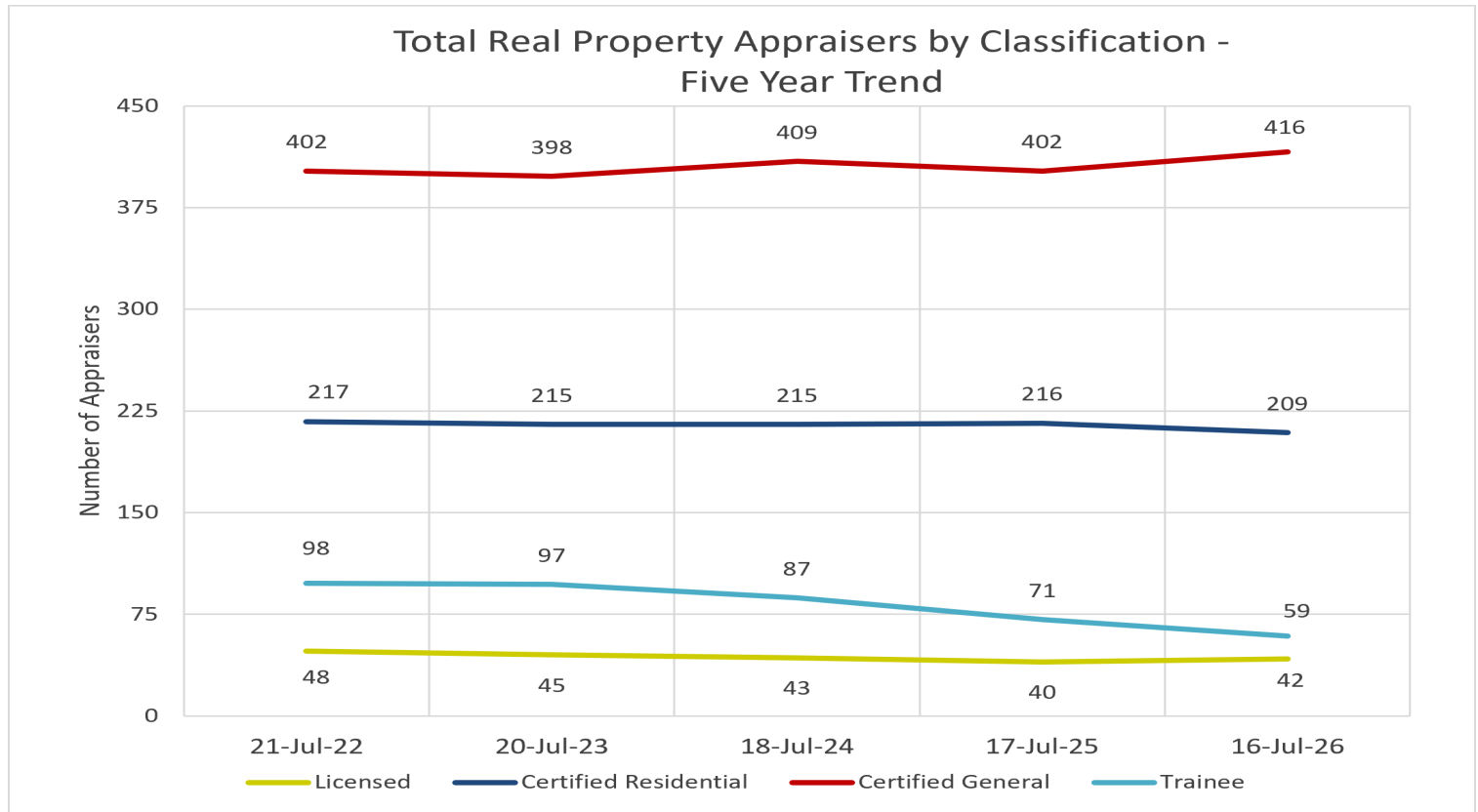
Questions related to investigations, or how to file a grievance: nrpab.compliance@nebraska.gov

Questions related to Appraiser Login: nrpab.AppraiserLogin@nebraska.gov

General Questions: nrpab.questions@nebraska.gov.

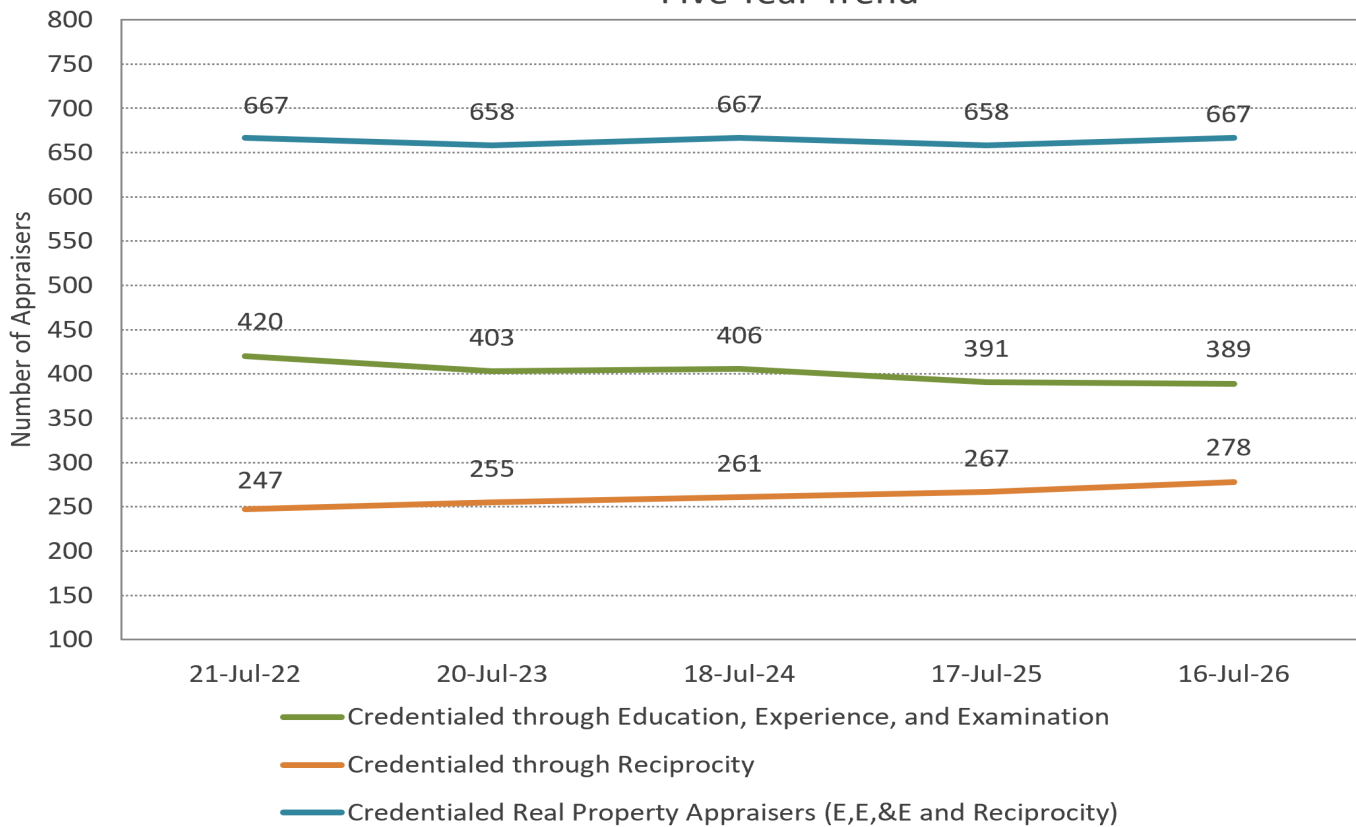
Real Property Appraiser and AMC Numbers and Trends as of July 1, 2026

The charts below outline the five-year trend for the number of Nebraska credentialed real property appraisers and Nebraska registered appraisal management companies as of July 1, 2026. There are currently 667 licensed residential, certified residential, and certified general real property appraisers in Nebraska, and 59 trainee real property appraisers. In addition, there are currently 74 appraisal management companies registered in Nebraska.

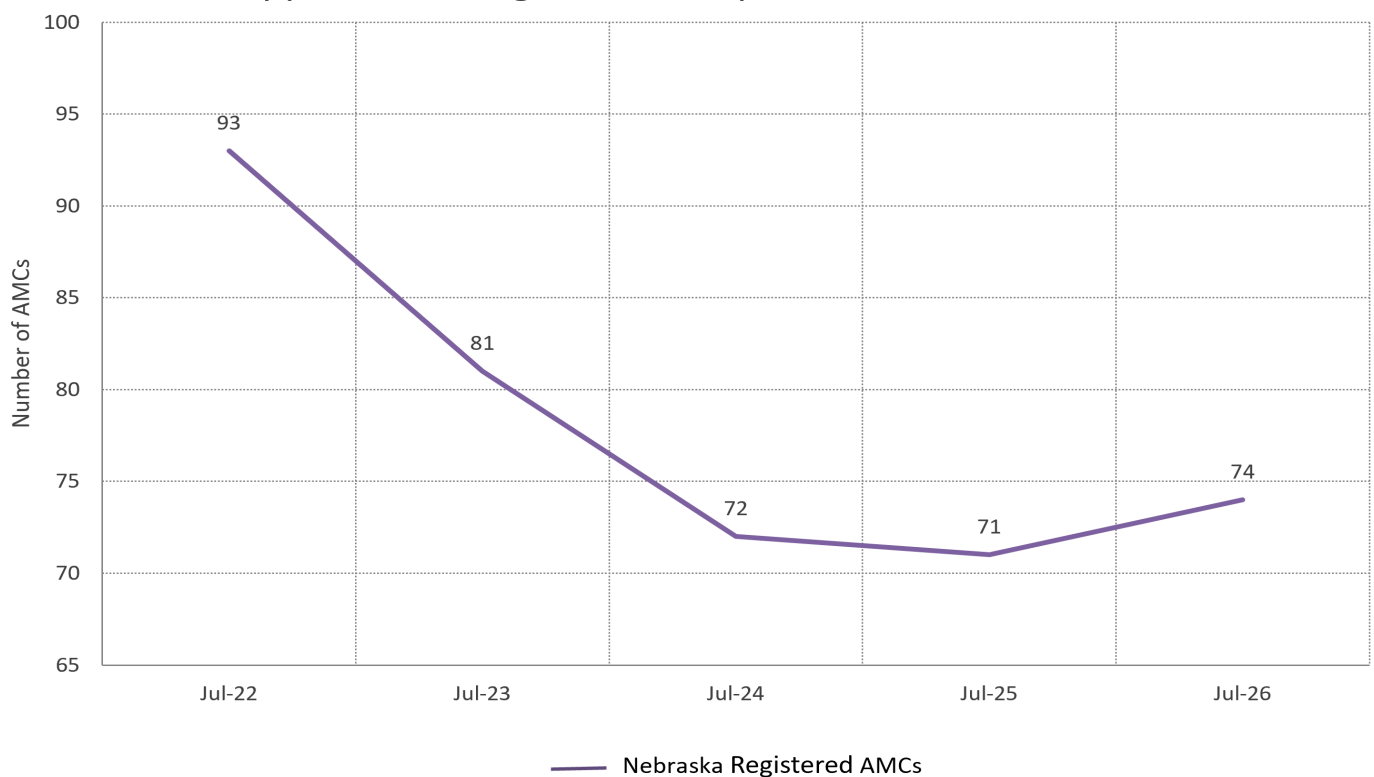


Real Property Appraiser and AMC Numbers and Trends as of July 1, 2026

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



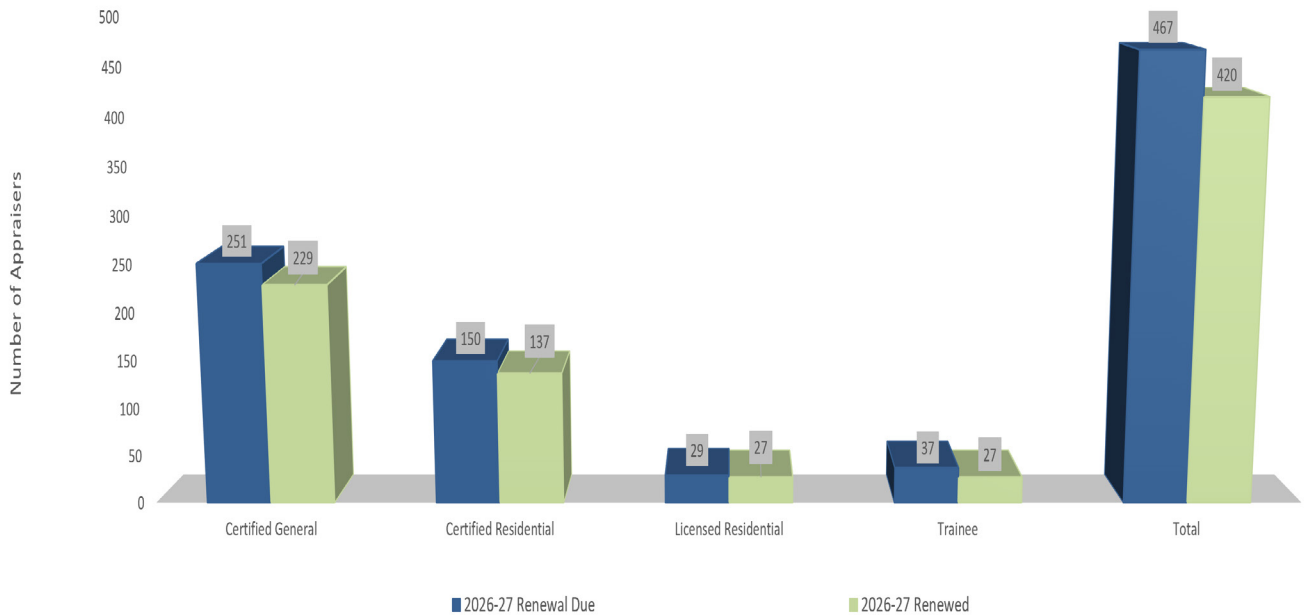
Appraisal Management Companies - Five Year Trend



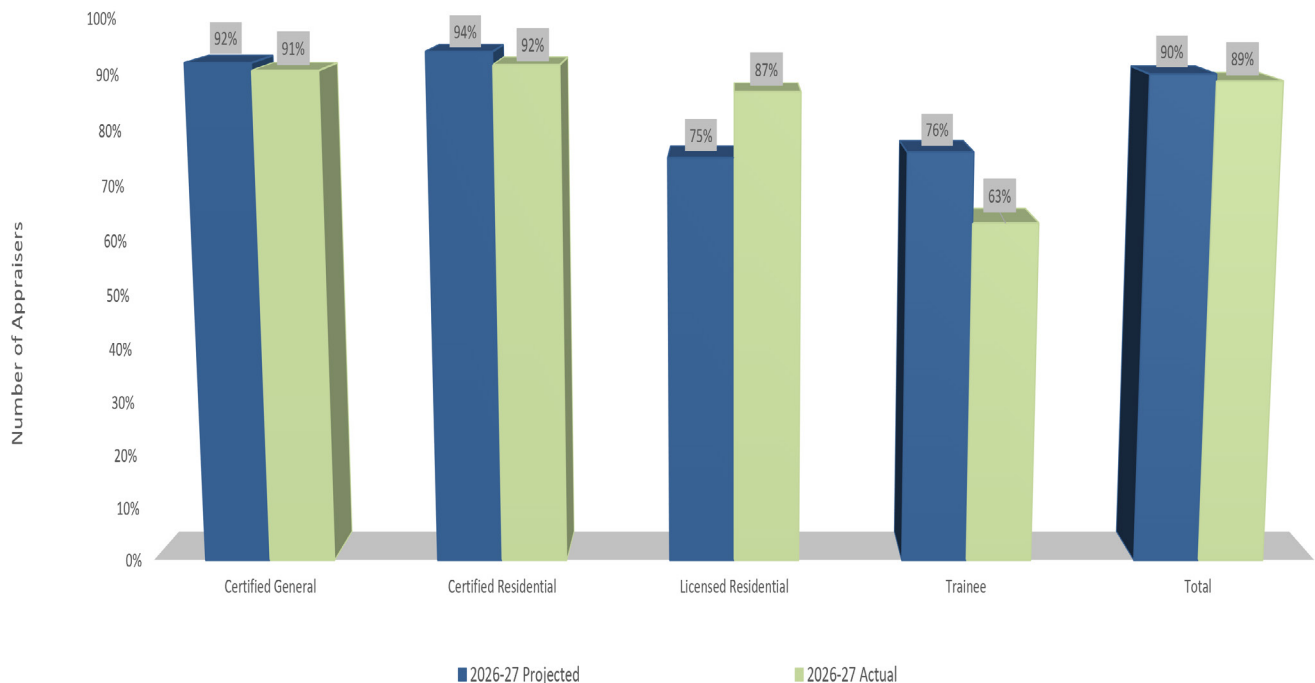
Real Property Appraiser Renewal Counts and Percentages as of July 2026.

The charts below outline the real property appraiser renewal counts and percentages as of July 2026. There were 467 trainee, licensed residential, certified residential, and certified general real property appraiser renewals due, and 420 credentials were renewed.

2026-27 REAL PROPERTY APPRAISER RENEWAL PROGRESS REPORT - JULY 2026



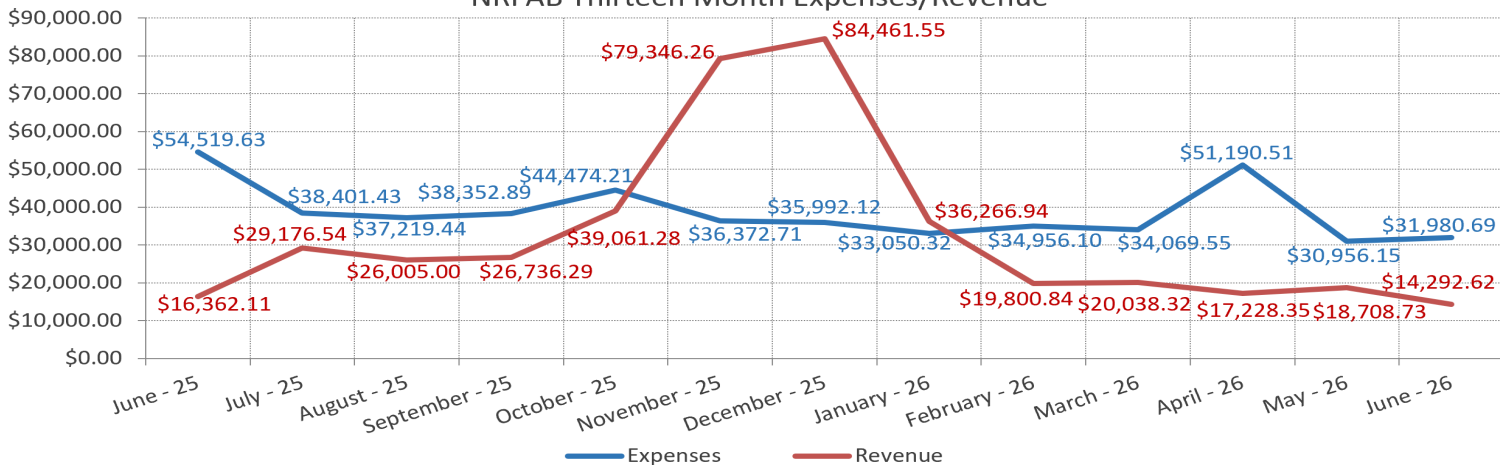
2026-27 PERCENTAGE PROJECTIONS/ACTUALS RENEWAL PROGRESS REPORT - JULY 2026



NRPAB Financial Snapshot as of June 30, 2026

The 2025-26 Fiscal Year ended with \$447,016.12 in expenditures and \$411,027.04 in receivables. As of the end of June, actual expenses registered at 86.28% of the budgeted expenditures; revenues finished at 106% of projected revenues. The fiscal year ended with most expenditures within the projected budget range. However, achieved cost savings are attributed to low expenditures for a few accounts finishing below budget: CIO charges (72%) due to two months of waived billing; legal services (0.82%) and legal related expenditures (1.02%) due to effective compliance program management; other contractual services (46.21%) due to the low investigation activity and the Board's persistence in keeping the number of real property appraiser applicant review appraisal numbers low; and travel expenditures (78.2%) due to board member absences throughout the fiscal year. Office supply expenditures (102.02%) and non-capitalized equipment (106.65%) exceeded budget projections due to office relocation expenses. Finally, rebates issued by the Department of Administrative Services cause negative expenditures for SOS temporary services and the purchasing assessment. Overall, revenues were strong for the fiscal year. AMC Program revenues were particularly strong with new AMC registrations (266.67%); AMC application fees (300%), and AMC renewals (102.9%) exceeding projections. Real property appraiser renewal revenues were mixed. Although the certified general (106.93%) and licensed residential (125.31%) classifications performed well, the certified residential (91.79%) classification finished under projections. Revenues for new real property appraisers finished similar to renewal revenues: the certified general (121.04%) and licensed residential (196.88%) classifications performed well, the certified residential (60.94%) classification finished under projection. All education revenues were below projections: new continuing education fees (72.67%); continuing education renewal fees (66.67%); and qualifying education fees (41.79%). More details regarding the Board's fiscal year end can be found in the July 16, 2026 meeting minutes located on the Board's website at <http://appraiser.ne.gov/meetings/minutes/index.html>.

NRPAB Thirteen Month Expenses/Revenue



← ↻ <https://appraiser.ne.gov>

Official Nebraska Government Website



Mission

The Mission of the Nebraska Real Property Appraiser Board is to administer and enforce the Nebraska Real Property Appraiser Act and Nebraska Appraisal Management Company Registration Act with efficiency, equity, and integrity to ensure that the citizens of Nebraska are protected and served, and that the appraisal services community is highly qualified through education, experience, and examination.

Vision

The Nebraska Real Property Appraiser Board's vision is to provide leadership for the appraisal industry in the State of Nebraska. The Board will generate interest by promoting the appraiser profession, building positive public awareness of the industry throughout the State, and identifying and resolving issues faced by the public and appraisal services community. The Nebraska Real Property Appraiser Board will also establish and maintain standards for appraisers and appraisal management companies that lays the foundation for a highly qualified, motivated, dependable, and ethical appraisal services community in Nebraska.

Information about the 2026-27 Renewal Period:

[2026-27 Real Property Appraiser Continuing Education Requirements \(pdf\)](#)

[2026-27 Renewal Questions & Answers \(pdf\)](#)

Appraiser Login

AMC Registration
Appraiser Credentialing
Board Meetings
Education
Enforcement
Laws, Rules and Regulations, and Guidance Documents
Public Information
Request Forms
USPAP Review Report Forms
2027-28 Renewal Applications

Your credentialing card, the Online Renewal Application with EFW Payment, the Education Submission Portal, continuing education requirements, education history, contact information update, and USPAP download are all found in the Appraiser Login on the Board's website.

2027-2029 NRPAB Biennial Budget Request Highlights

Narrative Summary

The Nebraska Real Property Appraiser Board administers and enforces the Nebraska Real Property Appraiser Act and the Nebraska Appraisal Management Company Registration Act. In order to carry out its duties in an efficient and equitable manner, and to maintain compliance with Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act of 1989, appropriate funding is needed for general operation and issues faced by the Board. The Board’s primary functions are to issue and renew appraiser credentials; develop and implement standards for appraiser credentialing; register and renew registration for appraisal management companies; approve appraiser qualifying education courses and appraiser continuing education activities; investigate and adjudicate grievances; develop laws and rules through relevant, efficient, and effective legislation and rulemaking; and disseminate relevant information to general public, stakeholders, credentialed appraisers, and appraisal management companies. Through these processes, the Board ensures that the citizens of Nebraska are protected and served, and also that the appraisal business community is highly qualified through education, experience, and examination. The Board has no unallocated discretionary funds in its base appropriation; therefore, the Board is requesting funding adjustments to its base appropriation for the 2027-2029 biennium for the following funding deficiencies that affect the Board’s ability to perform its primary functions:

Base Appropriations

	FY2026-27
CASH FUND	\$506,518
SALARY LIMIT	\$262,040

Budget Request Issues (Requested budget change relative to the Base Appropriations)

- **NSP National Fingerprint Based CHRC Fee Increase** - All new real property appraisers and any owner of more than 10% of an appraisal management company must complete a Criminal History Record Check (CHRC). The Nebraska State Patrol fee to complete a national fingerprint-based criminal history background check increased from \$55.00 to \$80.00, effective September 1, 2026. Funding is requested for the \$25.00 difference between the previous fee and the new NSP fee charged to the Board for the CHRC fee (FY28: \$1,665; FY29: \$1,665).
- **2027-2029 DAS/OCIO Assessment and Rate Changes** - The Department of Administrative Services (DAS) and the Office of the Chief Information Officer (OCIO) charge assessments and rates based on the cost of services to state agencies, boards, and commissions. The OCIO, through targeted and strategic rate structure consolidation and changes, has adjusted its rate structure for the 2027-2029 biennium budget period. The DAS also changed the Nebraska Real Property Appraiser Board’s workers’ compensation, rent expense, accounting, Budget Division, purchasing, contents and inland marine insurance, and state blanket bond assessments and projected rates for the 2027-2029 biennium budget period (FY28: \$10,122; FY29: \$14,611).
- ***2027-2029 Public Servant Salary Increase** - As requested, “2027-2029 Public Servant Salary Increase” is included as an issue to estimate the cost of employee salary increases equivalent to 3% for FY28 and FY29 each (FY28: \$8,738; FY29: \$17,739).
- ***2027-2029 Public Servant Health Insurance** - It is anticipated that health care costs will change in the next biennium. As requested, “2027-2029 Public Servant Health Insurance” is included as an issue to estimate the cost to the agency for employee health insurance with an increase equivalent to 8% for FY28 and FY29 each (FY28: \$6,467; FY29: \$13,451).

** Enterprise Issues are used to aggregate information and costs across all agencies of state government for a specific activity. Two Enterprise Issues have been established for the 2027-2029 biennial budget by the State Budget Division.*

Fund Summary

The allocation between the two funds for expenditures that apply to both the Appraiser Program and the AMC Registration Program, or that are not cost effective to attempt to separate by program (e.g., payroll and benefits processing, general postage billing, general CIO network services billing, and general CIO IMS billing), is a percentage determined by the quarterly employee workload review from the previous fiscal year, and the budget analysis of the past, present, and projected numbers and trends for appraiser credentialing, AMC registrations, education activities, and compliance. The allocation percentage is rounded to the nearest half number for ease of application. Based on the most recent analysis, the AMC/Appraiser Funds allocation for FY27 is 65% Appraiser Fund and 35% AMC Fund. The number of credentialed real property appraisers and registered appraisal management companies is expected to remain steady through FY28 and FY29, and there are no other influences known at this time that would affect the allocation. As such, the AMC/Appraiser Funds allocation for FY28 and FY29 is projected to be 65% Appraiser Fund and 35% AMC Fund.

For the past fourteen years, the Board has utilized technology enhancements to better automate processes, staff duty evaluation and reassignment, and streamlined processes and procedures to maintain spending levels. The Board will continue to strive to provide the most effective and efficient service possible while maintaining fiscal responsibility. The Board is currently utilizing a three-year Federal SARAS Grant to develop and improve technology tools to maximize operations efficiency and better serve Nebraska real property appraisers, appraisal management companies, and the public. Use of the Federal SARAS Grant allows for critical projects to be completed without placing the financial burden on real property appraisers or appraisal management companies. The Board intends to utilize SARAS Grant funding into the future for applicable projects and the director’s attendance at the AARO conferences as funds are available. If SARAS Grant funds become unavailable to the Board, these projects would be funded from the Appraiser Fund or the AMC Fund, placing additional stress on the cash fund balances and increasing the burden placed on real property appraisers or appraisal management companies. Continued use of the SARAS Grant into the future maximizes the Board’s resources and ensures that the current level of program performance is maintained. The transfer of \$150,000 from the Appraiser Fund to the State General Fund, and the transfer of \$100,000 from the AMC Fund to the State General Fund, by the Nebraska State Legislature in LB264 (2025), along with the additional transfer of \$100,000 from the AMC Fund to the State General Fund by the Nebraska State Legislature in LB1072 (2026) resulted in a significant effect on the Board’s management of the Appraiser Fund and AMC Fund. In reference to the Appraiser Fund, Neb. Rev. Stat. § 76-2226 states in part, “The fund shall include a sufficient cash fund balance as determined by the board.” In the Nebraska State Auditor’s Attestation Report issued on June 26, 2012, in reference to the fund balances, it says in part, “...we recommend the Board implement a policy that establishes the amount at which the Fund balance should be maintained.” The Board approved the initial fund balance policies for the Appraiser Fund and the AMC Fund on May 23, 2013, and reviews them each year at the Board’s strategic planning meeting. The Board’s fund balance policies are to ensure that proper financial protection is in place to manage any issues that may arise, and to keep the agency properly funded to meet the requirements as specified in Title XI. Due to the above-mentioned cash transfers, the Board is no longer in compliance with its fund balance policies. The Board will continue to manage the Appraiser Fund and the AMC Fund in relation to the minimum balance requirement in the cash fund balance policies.

Fiscal Summary

<i>FY 27-28</i>	<i>FY 28-29</i>
Base: \$506,518	Base: \$506,518
Request: \$533,510	Request: \$553,951
Difference: \$26,992	Difference: \$47,433
Projected Expenditures: \$480,159	Projected Expenditures: \$498,556
Projected Revenues: \$465,060	Projected Revenues: \$508,990
Appraiser Fund Balance: \$117,266	Appraiser Fund Balance: \$123,124
AMC Fund Balance: \$83,294	AMC Fund Balance: \$87,870



Greetings!

Thank you to everyone who took advantage of the Appraiser Qualifications Board's (AQB) extended public comment deadline last month to submit their thoughts on the Second Exposure Draft. Your input is critical to the AQB's work, and they are carefully reviewing all of the feedback they received. Keep an eye on your inbox and our social media so that you can stay up to date on their work in the coming weeks and months.

But the AQB isn't the only busy group here at the Foundation, the Appraisal Standards Board (ASB) held their latest work session late last month to consider a number of pressing issues that could impact the standards. They'll share more about those conversations and planned next steps at their public meeting this month.

I want to build off these board updates this month to place a spotlight on the appraiser regulatory system. Both of these boards play a critical role in the three part appraiser regulatory system.

The ASB and AQB represent the private sector expertise that Congress felt was so critical when they established this system under Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989. These boards are responsible for setting the standards and minimum qualification criteria, respectively for appraisers conducting federally related transactions. They're joined in this work by state regulatory agencies who enforce the standards and qualifications, and by the Appraisal Subcommittee who oversees the states and monitors and reviews the work of the Foundation's boards. Each of these three groups plays a pivotal role in upholding public trust in the appraisal profession, and we are so please to have such strong relationships with our federal and state counterparts to ensure this system remains steady in a rapidly changing world.

In the recent ROAD to Housing Act, the Appraisal Subcommittee saw some important changes become law. This includes the addition of two new agencies as representatives on the Subcommittee: the Department of Veterans Affairs and the Rural Housing Service of the

Department of Agriculture. These groups will bring important stakeholder perspectives to the ASC, and we welcome their addition.

The ASC is holding their next meeting on September 16th. During the call, they anticipate approving their budget for the next fiscal year, including grants. You can register to attend this virtual meeting [here](#).

The state regulatory agencies will also be meeting at the upcoming Association of Appraiser Regulatory Officials [meeting at the end of this month in Clearwater, Florida](#). The Foundation is pleased to be joining them so we can share important updates from both boards and gather critical stakeholder feedback.

Direct engagement like this is critical to the health of the profession, and we hope you will consider joining one or both of these events. Our team at the Foundation so appreciates the hard work of our counterparts in this regulatory system, and we look forward to building strong relationships and an even stronger appraisal profession with them for years to come.

Let's Make it a Great Month!

Kelly Davids
President
The Appraisal Foundation

Webinar for BVRP Valuation Brief: Is the Business Appraiser You Intend to Hire Competent for the Assignment?

September 3rd | 2pm

[Register Today >](#)

Update from the BVRP

The Business Valuation Resource Panel continues work on several ongoing valuation advisories and briefs that will provide important tools for the business valuation community, and they are looking into additional new projects that may be needed as technology rapidly evolves.

In June, the panel published their latest valuation brief titled "Is the Business Appraiser You Intend to Hire Competent for the Assignment?" The work group that developed this paper will be hosting the BVRP's first ever webinar to share more about this brief later this week. We hope you'll register above!

Join Us for the Fall Industry Advisory Council Meeting

September 16-17 | Denver, CO

[Register Today >](#)

Update from the PPRP

The PPRP is in the process of updating several Foundation brochures aimed at assisting users of personal property appraisal services in several unique disciplines. These updated materials will continue to be an important resource for the public. The panel is also exploring additional new projects they can undertake to continue advancing the Foundation's mission and strategic plan.

ASB Public Meeting

September 22nd | 1pm

[Register Today >](#)

Appraiser Talk

Have you checked out USPAP Talk? This special series on Appraiser Talk walks you through USPAP in weekly episodes. Join Amy and Lisa as they explore USPAP from week to week. Listen [here](#).

Board of Trustees Public Meeting

October 21-23 | Houston, TX

[Register Today >](#)

Partner Spotlight

American Society of Appraisers

ASA is creating more opportunities for appraisal professionals to sharpen their skills, stay current, and advance their careers through education, hands-on learning, and meaningful connection. Featured offerings include the Personal Property Principles of Valuation sequence (PP201–PP204) and year-round [USPAP Update Courses](#), alongside [ASAIC26—ASA's International Conference](#) this fall in Fort Worth, Texas. Attendees can also add [GJ209](#), a hands-on turquoise workshop offered as a preconference program to ASAIC26, for an additional opportunity to build practical appraisal knowledge.

American Society of Farm Managers and Rural Appraisers

If you're an appraiser looking to broaden your expertise, strengthen your credibility, and differentiate yourself in a competitive marketplace, an ASFMRA accreditation is an investment in

your professional future. Our designations (Accredited Rural Appraiser and Real Property Review Appraiser) recognize specialized knowledge in agricultural and rural property valuation, supported by rigorous education, experience, and ethical standards. Accredited professionals gain access to advanced learning opportunities, a nationwide network of experts, and resources that help them stay current in a rapidly evolving industry. Whether you're early in your career or a seasoned practitioner, ASFMRA provides a pathway for continued growth and professional excellence. Learn more about our appraisal accreditations and how to get started at

<https://www.asfmra.org/accreditations/about-accreditation>.

International Society of Appraisers

ISA's September education line-up is packed! Three can't miss opportunities to sharpen your personal property appraisal expertise. Shifting Gears, a practical webinar for appraisers inside and outside the car world. AF&DA live online, our annual deep dive antiques and decorative arts specialty course. Finally, our inaugural ISA Fall Institute in Toronto Canada a lecture and hands-on experience. Learn more or register [here](#).

North Carolina Professional Appraisers Coalition

The North Carolina Professional Appraisers Coalition will hold its 2026 Annual Conference, "From the Factory Floor to the Final Report," September 30 through October 2 in Holly Springs and Lillington, North Carolina. The conference offers 14 hours of NCAB-approved continuing education, including contributory value and adjustment support, appraisal liability and risk management, a Champion Homes manufactured housing plant tour and manufactured home construction education. Learn more and register at

<https://www.ncpac.us/2026-ncpac-conference-sign-up-page.html>



The Appraisal Foundation
1155 15th Street NW, Suite 1111
Washington, DC 20005
202-347-7722



[Manage Your Preferences](#)

[Unsubscribe](#)





Quarterly Newsletter - August 2026

To submit a story, update, or announcement for the next quarterly newsletter, please email: Brandy March at brandy.march@aaro.net or Fran Oreto at franfreab@gmail.com. The next quarterly update will be sent around August 2026.

Clear Your Calendar: AARO Fall Conference in Clearwater, FL! !

Finalize those travel plans! The annual AARO Fall Conference is just around the corner, and we can't wait to see you in sunny Clearwater, Florida.

Dates: September 28 – September 30, 2026

Location: Sheraton Sand Key Resort in Clearwater, Florida

Why You Can't Miss It

For years, AARO has brought together top professionals to connect, learn, and grow. Whether you're looking to catch up on the latest industry trends or build lasting professional relationships, this is the premier event of the season.

What's in store:

- Inspiring Sessions: Keynotes and breakout sessions packed with fresh insights and actionable industry news.
- Invaluable Networking: Dedicated time to connect with peers, industry leaders, and potential partners.
- Unbeatable Location: Experience top-tier professional growth right by the beach.

- AARO Official Business: Exercise your vote and shape the future of our organization during the election of AARO's 2027 Officers and Directors, alongside key association updates.

Reminder - Election Notice: Fall 2026 Board Slate & Voting Delegate

The Nominating Committee is pleased to present the official slate of Officers and Directors for consideration at the upcoming **Fall 2026 Business Meeting**.

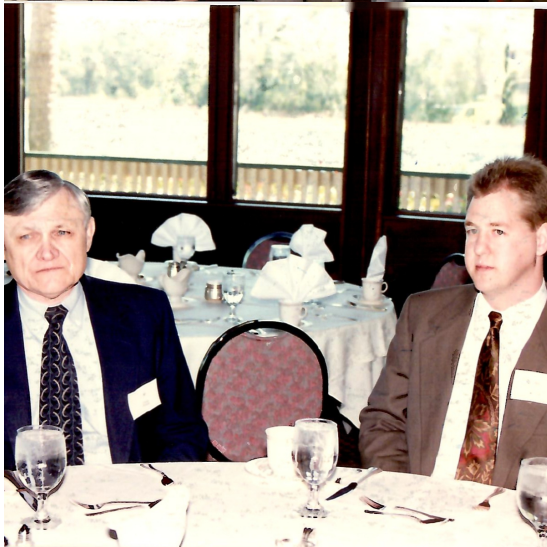
To ensure full representation across our community, we ask all dues-paying member jurisdictions to ensure their assigned voting delegate is present for this critical vote.

Important Note on Voting Delegates: Voting delegates are formally designated by the member jurisdiction they represent.

President	Mark Smeltzer	Pennsylvania
President-Elect	MiChell Bird	Idaho
Vice President	Ed Neelly, IV	Mississippi
Secretary	Erin Dixson	Minnesota
Treasurer	Vanessa Beauchamp	Missouri
Immediate Past President	Dennis Badger	Kentucky
Director	Eric Brinton	Idaho
Director	Dave Cherner	Minnesota
Director	Neva Conway	Alabama
Director	Malinda Griffin	South Carolina
Director	Angela Jemmott	California
Director	Bryn Kaelin	Utah
Director	Leon Lewis	District of Columbia
Director	Fran Oreto	Florida
Director	Russel Rice	West Virginia
Director	Don Rodgers	North Carolina
Alternate Director	Jeff Burrell	West Virginia
Alternate Director	Kimberly Gleason	Iowa
Alternate Director	Christine McEntire	Oklahoma
Alternate Director	Jeremy Reed	Illinois
Alternate Director	Tom Veit	Kentucky

A Blast from the Past

Look back at the great memories and connections we've built over the years! Each AARO conference gets better and better—and Fall 2026 will be no exception.





Ready to join us?

[REGISTER FOR AARO FALL CONFERENCE](#)

Reminder - Important Update: 2027 Membership Dues Structure

Following a vote by our membership, an update to our annual dues structure was approved for 2027.

This adjustment directly supports our shared future—funding expanded member resources, enhanced programming, streamlined technology, and key organizational initiatives designed to serve you better in the coming year.

What You Need to Know

Invoicing Timeline: Invoices for 2027 annual dues will be issued during the first week of October.

Payment Due Date: January 31, 2027

How to Pay: Company Check, ACH (if set-up), Square

Membership Type	ASC Appraiser Count	Yearly Dues
Affiliate Member	N/A	\$800
Associate Member	N/A	\$125
Member Jurisdiction - Small	0-100	\$175
Member Jurisdiction - Med1	101-500	\$400
Member Jurisdiction - Med2	501-1,000	\$675
Member Jurisdiction - Lrg1	1,001-2,500	\$1,000
Member Jurisdiction - Lrg2	2,501-5,000	\$1,100
Member Jurisdiction - XLG	5,001 +	\$2,200

Highlighted Areas and Territories

Washington DC

District of Columbia Board of
Real Estate Appraisers

1100 4th Street, SW,

Washington, DC 20024

Website



Washington DC is known for:

When you think of Washington, D.C., images of majestic monuments, political debates, and historic legislation usually spring to mind. But beyond its role as the nation's capital, D.C. is packed with fascinating history, unusual architectural rules, and genuinely strange presidential habits.

Fun Facts

- **Dial "1" for the White House:** When the White House installed its first telephone in 1878 under President Rutherford B. Hayes, the telephone network was so small that the Executive Mansion's official number was simply 1.

- **Lawnmowers on Four Legs:** To conserve resources during World War I, President Woodrow Wilson brought in a flock of sheep to maintain the White House lawn. They kept the grass trimmed, and their wool raised over \$50,000 for the Red Cross at auction.
- **Presidential Alligators:** Both John Quincy Adams and Herbert Hoover hosted live alligators at the White House. Adams famously kept his in an East Room bathtub, while Hoover's grandchildren let theirs roam the grounds.
- **Teddy Roosevelt's Menagerie:** Theodore Roosevelt's six children essentially turned the White House into a zoo. Their personal collection included a badger, a bear, a macaw, a one-legged rooster, and a pony named Algonquin who famously rode the White House elevator.

Quick Facts:

- **Not a State, Not a City:** Washington, D.C. stands entirely in a category of its own. Established as a special federal district under the direct jurisdiction of Congress, it operates completely outside the structure of any U.S. state.
- **The Sky's the Limit (Literally):** Ever wonder why D.C. lacks towering skyscrapers? Thanks to the Height of Buildings Act of 1910, structures are strictly capped—generally at 130 feet—ensuring historic monuments remain the undisputed focal point of the skyline.
- **Literary Giant:** D.C. is home to the Library of Congress, officially the largest library in the world. It houses over 175 million items stretched across more than 830 miles of bookshelves.
- **More Rain Than Seattle:** Despite its sunny reputation in photos, D.C. actually averages more rainfall annually than Seattle, coming in at around 39 inches per year.
- **Living History in Bloom:** The thousands of iconic cherry blossom trees frame the Tidal Basin each spring were originally a 1912 gift of friendship from the city of Tokyo, Japan.

Food Scene

Washington, D.C.'s culinary landscape is a dynamic blend of iconic local comfort foods, vibrant immigrant foodways, and acclaimed high-end dining.

Signature Local Bites

- **The Half-Smoke:** The city's ultimate signature dish—a coarse, smoked pork-and-beef sausage split down the middle and grilled, topped with chili, onions, and mustard. Head to the historic Ben's Chili Bowl on U Street for the definitive classic.

- **Mumbo Sauce:** A uniquely D.C. staple—this sweet, tangy, and slightly spicy bright-red condiment is traditionally slathered over carryout fried chicken, wings, and French fries.
- **Chesapeake Bay Seafood:** Thanks to its coastal proximity, the city excels in fresh blue crabs, regional oysters, and pan-seared local rockfish.

Global Flavors & District Staples

- **Ethiopian Capital of the U.S.:** D.C. is widely recognized as the premier destination for Ethiopian cuisine in North America. Expect rich, spiced *tibs* and savory stews served over spongy, hand-torn *injera*.
- **Salvadoran Pupusas:** In neighborhoods like Columbia Heights and Mount Pleasant, thick, hand-stuffed corn tortillas filled with cheese, pork, and beans are a daily local favorite.
- **Global Hub:** From open-fire Middle Eastern hearths to celebrated Lao and Vietnamese spots spanning the metro area, international dining thrives at every price point.

Fine Dining & Power Spots

- **Power Lunches:** Classic political haunts like Old Ebbitt Grill remain the go-to destinations for oysters, crab dip, and high-stakes networking.
- **Michelin Recognition:** D.C.'s dining ecosystem continues to gain global acclaim, boasting an impressive collection of Michelin-starred tasting menus and innovative concept restaurants driven by world-class chefs.

Puerto Rico

Puerto Rico Board of Examiners of Professional Real Estate Appraisers

Department of State

Assistant Secretary of Examining
Boards

Board of Examiners of Professional
Real Estate Appraisers

P.O. Box 9023271, San Juan, PR
00902-3271



Puerto Rico is known for:

From blue cobblestone streets and pulsating rhythms to glowing ocean bays and unforgettable flavors, Puerto Rico is a Caribbean paradise where Taíno, Spanish, and African heritage blend into one vibrant culture. Whether you're a history buff, a foodie, or an outdoor adventurer, here is your quick guide to the Island of Enchantment.

Fun Facts

- **Glowing Waters:** Mosquito Bay on the island of Vieques holds the Guinness World Record as the brightest bioluminescent bay on Earth.
- **The Island Sound:** You'll fall asleep to the sweet sound of the *coquí*—a tiny native tree frog named after the surprisingly loud "co-kee!" song the males sing every night.
- **The Deep Blue:** Just off the coast lies the Puerto Rico Trench, the absolute deepest point in the Atlantic Ocean, plunging down over 27,000 feet at the Milwaukee Deep.
- **An Island-Wide Name Swap:** In a historical mix-up, the island was originally named *San Juan Bautista*, and the capital city was named *Puerto Rico* ("Rich Port"). Over time, the names accidentally swapped!
- **Flag Mystery:** Puerto Rico's flag comes in two versions: the original 1895 design featuring a light sky-blue triangle, and the darker navy-blue version officially adopted in 1952.
- **Global Contender:** Even as a U.S. territory, Puerto Rico fields its own independent national teams in global events like the Olympics and Miss Universe.

Quick Facts

- **No Passport Needed:** For U.S. citizens, visiting Puerto Rico is as seamless as a domestic flight—no passport or currency exchange required (the official currency is the U.S. dollar).
- **A Living Fortress:** Founded in 1521, San Juan is one of the oldest European-established settlements under U.S. jurisdiction. It is home to massive 16th-century strongholds like *El Morro* and *Castillo San Cristóbal*.
- **Oldest Governor's Mansion:** *La Fortaleza* in Old San Juan has served as the executive residence since the 1540s, making it the oldest in continuous use across the Western Hemisphere.

- **Rainforest Wonders:** *El Yunque* is the only tropical rainforest in the entire U.S. National Forest System, packed with lush waterfalls and over 200 underground caves nearby in the Río Camuy system.
- **Rum Capital:** Puerto Rico produces over 70% of all the rum consumed in the United States and is home to Casa Bacardí, the largest premium rum distillery in the world.
- **Musical Powerhouse:** Beyond being the birthplace of *bomba* and *plena*, the island is a global capital for salsa and reggaeton.

The Food Scene: *Cocina Criolla*

Puerto Rico's culinary identity—known locally as ***cocina criolla***—is a rich, flavor-packed fusion of indigenous Taíno, Spanish, and West African traditions. Food here spans everything from casual, open-air beach kiosks (*chinchorros*) to world-class fine dining in San Juan.

Traditional Staples

- **Sofrito:** The magical aromatic base of aromatic peppers, onions, garlic, and culantro that grounds almost every island dish.
- **Mofongo:** The undisputed national icon. Fried green plantains mashed in a wooden mortar (*pilón*) with garlic and crispy pork cracklings (*chicharrón*), often stuffed with seafood, chicken, or steak.
- **Arroz con Gandules:** Rice cooked with pigeon peas, pork, and sofrito—the ultimate comfort food served at every family gathering.
- **Pernil:** Seasoned pork shoulder, slow-roasted until the meat falls apart and the skin turns into extra-crispy *cuero*.

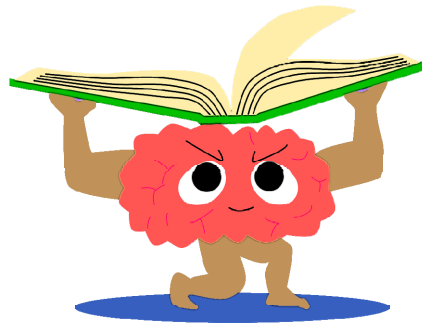
Must-Try Street Food & Fritters

Grab a cold drink and head to the street vendors at Piñones or Luquillo to try these classic local bites:

- **Bacalaítos:** Wafer-thin, extra-crispy salted cod fritters fried to golden perfection.
- **Alcapurrias:** Savory fritters made from a green banana and root vegetable dough stuffed with seasoned crab or minced beef (*picadillo*).
- **Pioñonos:** Ripe, sweet plantains wrapped around savory beef or crab filling and deep-fried.
- **The Tripleta:** The ultimate late-night sandwich, stuffed to the brim with three meats (grilled steak, pork, and ham) topped with crispy potato sticks and mayo-ketchup (also a Utah favorite called frysauce).

Next newsletter:

Guam and Virgin Islands



Upgrade Your Brain: Did you know . . . ?

From Brain to Body: Move Better, Feel Better

Last issue, we tackled the mental side of performance with our *Upgrade Your Brain* guide. But sharpening your mind is only half the equation—your brain needs a resilient physical system to run on.

This issue, we're shifting focus from the mind to the machine. Here are three actionable ways to Upgrade Your Body without spending hours in the gym or completely overhauling your lifestyle.

The 3-Part Body Upgrade

1. Optimize Your Morning Light (Energy & Sleep) Before grabbing coffee, get 5–10 minutes of direct natural sunlight within an hour of waking up. Sunlight triggers a healthy cortisol response for immediate alertness and sets an internal timer for optimal melatonin production tonight.

Quick Action: Drink your morning water on the porch, patio, or by an open window.

2. Focus on "Micro-Mobility" (Joint Health & Posture) Hours at a desk compress the spine and tighten hip flexors. You don't need a 45-minute yoga class to counteract this; brief 60-second mobility breaks throughout the day make a massive difference.

Quick Action: Try the World's Greatest Stretch or a simple door-frame chest opener every time you stand up to get a glass of water.

3. Prioritize Protein at Breakfast (Muscle & Focus) Swap high-carb or quick-sugar breakfast options for 25–30 grams of protein. High-protein breakfasts stabilize blood sugar levels, preventing the mid-morning crash and providing steady, sustained physical energy.

Quick Action: Add collagen powder to your coffee, switch to Greek yogurt, or prepare overnight eggs.

Which physical upgrade are you testing out this week?

Keeping up with our Regulatory and Industry Partners:

THE APPRAISAL SUBCOMMITTEE (ASC):

How to attend or address ASC at a meeting?

ASC meetings can occur in-person or virtually. You must register in advance to attend either format.

To register, email meetings@asc.gov by 5:00 p.m. Eastern Standard Time, three business days before the meeting.

Addressing ASC Members at a Meeting

Participation by public attendees at a regular meeting is at the Chair's discretion. If granted, participation is subject to time limitations specified by the Chair. To request participation, send an email to meetings@asc.gov detailing the nature of the request no less than 2 weeks in advance of a regular meeting date. ASC staff will confirm authorizations via email. The next ASC quarterly meeting is scheduled for September 16, 2026, at 11:00 p.m. EDT. You can register here.

THE APPRAISAL FOUNDATION:

Keep up-to-date with all newsletters and articles, as well as press releases in [The Appraisal Foundation Press Room](#).

For information from The Appraisal Foundation Press Room, media inquiries, or to schedule an interview with a TAF representative, please contact: amy@appraisalfoundation.org, or call: (202) 624-3048.

Sign up for The Appraisal Foundation e-News!

Click [Sign up for eNews](#) and stay up-to-date with the latest from The Appraisal Foundation!

Appraisal Standards Board (ASB):

Access and explore recent ASB [Q&As](#)

Read the recent [Discussions and Exposure Drafts](#)

Get up to speed:

- [Exposure Draft - Proposed New Advisory Opinion 41, Use of Technology in an Appraisal or Appraisal Review Assignment.](#)

Appraisal Qualification Board (AQB):

Get up to speed:

- [Exposure Draft - Proposed Changes to the Criteria,](#)
- [Concept Paper - Skills Based Examination Pathway,](#)
- [Concept Paper - Examination Only Pathway.](#)

Your Voice Matters: Public Comment Period Extended to August 30!

Great news! The public comment period for the Proposed Changes to the Criteria has officially been extended through August 30, 2026, giving you extra time to make your voice heard on this important conversation.

Community input is the cornerstone of effective decision-making. Whether you want to share new ideas, raise specific concerns, or support key proposals, your feedback directly shapes the outcome.

Decision-makers are actively reviewing submissions, and every comment counts toward building a solution that reflects the needs of our entire community.

How to Participate

Taking part is quick and simple:

- Review the Proposal: Take a few minutes to look over the latest updates and details.

- Draft Your Feedback: Keep it clear, specific, and focused on the aspects that matter most to you.
- Submit by August 30: Ensure your comments are logged before the extended deadline closes at midnight.

[Click Here to Submit Your Comments](#)

APPRAISER TALK:

Keep in the loop with Appraiser Talk! Appraiser Talk is a podcast that answers questions from every corner of the appraisal profession, from consumers to appraisers and real estate to business valuation.

Want to join the fun? You can find all the episodes [here](#), or sign up to get a heads-up whenever a new episode is released.

If you have a question you'd like to ask Lisa and Amy, email amy@appraisalfoundation.org, and you might just hear it answered in a future episode.

HUD/FHA

[Single Family Housing Policy Handbook 4000.1](#)

HUD has an [online search](#) tool to find FHA loan limits, where you can search by county or state.

FANNIE MAE:

Selling Guide: Published: August 5, 2026

Stay informed with the latest information - [Sign up](#) for key policy, technology, and product updates.

FREDDIE MAC:

Seller/Servicer Guide: <https://guide.freddiemac.com/>

U.S. Department of Veterans Affairs (VA):

Website: [Department of Veterans Affairs](#)

Please feel free to send some recent activity from your state to share with the AARO Newsletter, or if you are interested in serving on a committee, please contact:

Fran Oreto at franfreab@gmail.com or

Brandy March at brandy.march@aaro.net.

Authors:

Fran Oreto Chair

Bryn Kaelin Vice Chair

Brandy March Managing Director

Program Committee Members

Look for the Newsletter (current and past) on the AARO [website](#).

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This message was sent to tyler.kohtz@nebraska.gov from brandy.march@aaro.net

Brandy March
Association of Appraiser Regulatory Officials
7800 Falls of Neuse Road #99483
Raleigh, NC 27615, US



Selling Guide Announcement (SEL-2026-08)

Sept. 02, 2026

The *Selling Guide* has been updated to include changes to the following:

- [Rental income](#): restructuring rental income requirements to improve navigation and application of policy
- [Highest and best use requirements for Uniform Appraisal Dataset \(UAD\) 3.6](#): clarifying highest and best use requirements for UAD 3.6 appraisal assignments to support the new URAR reporting requirements
- [Expansion of Native American Conventional Lending Initiative \(NACLI\)](#): expanding lender eligibility and clarifying eligible transactions to result in more contributions to Duty to Serve goals

View the list of [impacted topics](#).

Rental income

Rental income policy has become increasingly complex. Previous policy provided comprehensive guidance on using rental income for qualifying purposes, but lenders reported it was difficult to navigate and apply consistently to more specific rental income scenarios. We have revised our rental income policy to simplify its overall structure, improve clarity, address policy gaps, and better align policy with real-world execution. Key policy updates include:

- new requirements for the use of short-term rental income, including alternative documentation options and conservative qualifying income treatment;
- standardized requirements for investment properties purchased within 45 days of the subject property to improve consistency in rental income determination;
- a new framework for departing residences that relies on market-supported rents, reserve requirements, and PITIA offset limitations rather than lease agreements; and
- strengthened lease agreement standards through minimum lease term requirements, enhanced validation requirements, and restrictions on non-arm's-length lease arrangements.

For a more detailed explanation of policy changes and clarifications included with this update, see the [Attachment](#) to this announcement.

Effective: Lenders are encouraged to implement these changes immediately but must do so for all loans with application dates on and after Nov. 1, 2026. Lenders using UAD 3.6 must follow the requirements in the [UAD 3.6 Policy Supplement](#).

Highest and best use requirements for Uniform Appraisal Dataset (UAD) 3.6

This policy updates the highest and best use requirements for appraisal reports completed using Uniform Appraisal Dataset (UAD) 3.6. These changes apply only to UAD 3.6 appraisal assignments to support the new Uniform Residential Appraisal Report (URAR) reporting requirements and do not apply to appraisal reports completed using legacy appraisal report forms.

We updated our policy to:



- require the property's highest and best use, as improved or as proposed, to be a residential use, rather than requiring it to be the property's present use;
- define present use, residential use, and subordinate use in the context of highest and best use;
- require the property to be a primarily residential one- to four-unit property, with any non-residential use subordinate to the residential use, replacing the previous "residential in nature" guidance; and
- establish the eligibility criteria and reporting requirements for one- to four-unit residential properties when the present use does not satisfy one or more of the highest and best use tests.

The [UAD 3.6 Policy Supplement](#) has been updated to reflect these changes.

Effective: This policy change is effective immediately for appraisal reports completed using UAD 3.6.

Expansion of Native American Conventional Lending Initiative (NACLI)

This policy update expands NACLI eligibility by allowing lenders to sell NACLI loans to Fannie Mae without obtaining special approval. The program extends eligibility to federally recognized tribes that are either approved to participate in HUD's Section 184 program or have entered into a Memorandum of Understanding with Fannie Mae. Additional updates clarify eligible transactions and leverage the use of Fannie Mae's NACLI documents. Lenders may obtain appraisals based solely on the cost approach when insufficient market data exists to develop a reliable opinion of value using the sales comparison approach.

The [UAD 3.6 Policy Supplement](#) and [Special Feature Codes List](#) have been updated to reflect these changes.

Effective: Lenders may take advantage of this policy change immediately.

Lenders may contact their Fannie Mae Account Team if they have questions about this Announcement. Have guide questions? Get answers to all your policy questions, straight from the source. [Ask Poli.](#)



Attachment

The following tables provide additional details regarding the reorganization and updates made to Chapter B3-3.8, Rental Income.

B3-3.8-01, General Rental Income Information

Headers	Summary
New Policy	
Lease Agreements	New policy introducing new lease agreement standards: defining minimum lease terms, new leases must have first lease payment on or before first payment of subject transaction, family member and interested party guidance, documentation requirements to support lease amounts, and expanded guidance for evidence that a lease has gone into effect.
Policy Clarification	
Associated Policies	Relocated guidance previously included in <i>B3-3.8-01, Rental Income</i>
Eligible Properties	Relocated guidance to <i>B3-3.8-02, Rental Income from the Subject Property</i> , and <i>B3-3.8-04, Rental Income from Non-Subject Property</i> ; header removed
Ineligible Properties	Relocated guidance previously included in <i>B3-3.8-01, Rental Income</i>
Eligibility Standards for Qualifying Rental Income	Relocated guidance previously included in <i>Calculating Monthly Qualifying Rental Income (or Loss)</i> in <i>B3-3.8-01, Rental Income</i> regarding rental income that may be restricted depending on whether the borrower has current housing payment and history of receiving rental income.
	Relocated guidance previously included in <i>Calculating Monthly Qualifying Rental Income (or Loss)</i> in <i>B3-3.8-01, Rental Income</i> regarding property management experience requirements and updated information to include additional examples.
Lease Agreements	Relocated guidance previously included in <i>General Requirements for Documenting Rental Income (Subject and Non-Subject Property)</i> in <i>B3-3.8-01, Rental Income</i> regarding situations and examples where a lender may need to use a lease agreement to establish qualifying rental income.
	Relocated guidance previously included in <i>General Requirements for Documenting Rental Income (Subject and Non-Subject Property)</i> in <i>B3-3.8-01, Rental Income</i> regarding rental payments must be reflected in U.S. Dollars.
	Relocated guidance previously included in <i>Lease Agreements, Form 1007, or Form 1025</i> in <i>B3-3.8-01, Rental Income</i> regarding evidence lease terms have gone into effect
Method for Calculating the Income	Relocated guidance to <i>B3-3.8-02, Rental Income from the Subject Property</i> , <i>B3-3.8-03 Rental Income from the Subject Property: Short-Term Rental</i> , <i>B3-3.8-04, Rental Income from Non-Subject Property</i> , and <i>B3-3.8-05, Rental Income from Non-Subject Property: Departing Residence</i> ; header removed
Offsetting Monthly Obligations for Rental Property Reported Through a Partnership or an S Corporation	Relocated guidance to <i>B3-3.8-04, Rental Income from Non-Subject Property</i> ; header removed



Rental Income from an ADU on the Subject Property	Relocated guidance to <i>B3-3.8-02, Rental Income from the Subject Property</i> ; header removed
General Requirements for Documenting Rental Income (Subject and Non-Subject Property)	Relocated guidance to either <i>Lease Agreements</i> in <i>B3-3.8-01, General Rental Income Information</i> , <i>B3-3.8-02, Rental Income from the Subject Property</i> , or <i>B3-3.8-04 Rental Income from Non-Subject Property</i> ; header removed
Documenting Rental Income from Subject Property	Relocated guidance to <i>B3-3.8-02, Rental Income from the Subject Property</i> ; header removed
Documenting Rental Income from Property Other Than the Subject Property	Relocated guidance to <i>B3-3.8-04, Rental Income from Non-Subject Property</i> ; header removed
Reconciling Partial or No Rental History on Tax Returns (or Loss)	Relocated guidance to <i>B3-3.8-02, Rental Income from the Subject Property</i> , <i>B3-3.8-03 Rental Income from the Subject Property: Short-Term Rental</i> , <i>B3-3.8-04, Rental Income from Non-Subject Property</i> , and <i>B3-3.8-05, Rental Income from Non-Subject Property: Departing Residence</i> ; header removed
Calculating Monthly Qualifying Rental Income (or Loss)	Relocated guidance to <i>Eligibility Standards for Qualifying Rental Income</i> in <i>B3-3.8-01, General Rental Income</i> , <i>B3-3.8-02, Rental Income from the Subject Property</i> and <i>B3-3.8-04, Rental Income from a Non-Subject Property</i> ; header removed
Lease Agreements, Form 1007, or Form 1025	Relocated guidance to <i>Lease Agreements</i> in <i>B3-3.8-01, General Rental Income Information</i> , <i>B3-3.8-02, Rental Income from the Subject Property</i> , <i>B3-3.8-03 Rental Income from the Subject Property: Short-Term Rental</i> , <i>B3-3.8-04, Rental Income from Non-Subject Property</i> , and <i>B3-3.8-05, Rental Income from Non-Subject Property: Departing Residence</i> ; header removed
Treatment of Income (or Loss)	Relocated guidance previously included in <i>B3-3.8-01, Rental Income</i>
Rental Income Calculation Tools	Relocated guidance previously included in <i>B3-3.8-01, Rental Income</i>
Reporting of Gross Monthly Rent	Relocated guidance previously included in <i>B3-3.8-01, Rental Income</i> and block renamed to <i>Reporting of Monthly Gross Rental Income</i>

B3-3.8-02, Rental Income from the Subject Property (New Topic)

Headers	Summary
New Policy	
Documentation to Determine Monthly Gross Rental Income	New policy requirements when lease agreements are not supported by market rents
Determination of Qualifying Rental Income	Included partial guidance from new policy in <i>Lease Agreements</i> in <i>B3-3.8-01, General Rental Income Information</i> confirming lease validation requirements
Policy Clarification	
Eligibility	New policy regarding the eligibility requirements to use short-term rental income based on property type and property management experience



Documentation to Determine Monthly Gross Rental Income	Relocated partial guidance previously included in <i>General Requirements for Documenting Rental Income (Subject and Non-Subject Property)</i> in B3-3.8-01, <i>Rental Income</i> for tax return requirements and the use of Single-Family Comparable Rent Schedule (Form 1007), Small Residential Income Property Appraisal Report (Form 1025), or the “Rent Information” section of the URAR
	Relocated guidance previously included in <i>Documenting Rental Income from Subject Property</i> in B3-3.8-01, <i>Rental income</i>
	Relocated partial guidance previously included in <i>Reconciling Partial or No Rental History on Tax Returns (Schedule E Only)</i> in B3-3.8-01, <i>Rental Income</i> regarding additional documentation requirements that may be required with the use of lease agreements
	Relocated partial guidance previously included in <i>Reconciling Partial or No Rental History on Tax Returns (Schedule E Only)</i> in B3-3.8-01, <i>Rental Income</i> for current housing payment requirements
	Relocated partial guidance previously included in <i>Lease Agreements, Form 1007, or Form 1025</i> in B3-3.8-01, <i>Rental Income</i> for validating the terms of the lease are in effect
	Documentation guidance is broken down by purchase and refinance transactions
Determination of Qualifying Rental Income	Relocated partial guidance previously included in <i>Calculating Monthly Qualifying Rental Income (or Loss)</i> in B3-3.8-01 <i>Rental income</i> for property management experience
	Relocated partial guidance previously included in <i>Lease Agreements, Form 1007, or Form 1025</i> in B3-3.8-01, <i>Rental Income</i> for vacancy factors
	Calculations are broken down by purchase and refinance transactions, property management experience, and what documentation is being used to determine rental income
ADU Limitations	Relocated guidance previously included in <i>Rental Income from an ADU on the Subject Property</i> in B3-3.8-01, <i>Rental income</i>

B3-3.8-03, Rental Income from the Subject Property: Short-Term Rental (New Topic)

Headers	Summary
New Policy	
Eligibility	New policy regarding the eligibility requirements to use short-term rental income based on property type and property management experience
Documentation to Determine Monthly Gross Rental Income	New Policy for the documentation requirements for the use of short-term rental income in purchase and refinance transactions dependent upon transaction type or how long the property has been placed in service
Determination of Qualifying Rental Income	New policy for calculating the amount of short-term rental income that can be used in qualifying based on purchase and refinance transactions.



B3-3.8-04, Rental Income from Non-Subject Property (New Topic)

Headers	Summary
Policy Clarification	
Eligibility	Relocated partial guidance previously included in <i>Eligible Properties</i> in B3-3.8-01, <i>Rental Income</i> specific to non-subject properties
Documentation to Determine Monthly Gross Rental Income	Relocated partial guidance previously included in <i>General Requirements for Documenting Rental Income (Subject and Non-Subject Property)</i> in B3-3.8-01, <i>Rental income</i> for tax return requirements and the use of Single-Family Comparable Rent Schedule (Form 1007), Small Residential Income Property Appraisal Report (Form 1025), or the “Rent Information” section of the URAR
	Relocated guidance previously included in <i>Documenting Rental Income from Property Other Than the Subject Property</i> in B3-3.8-01, <i>Rental income</i>
	Relocated partial guidance previously included in <i>Calculating Monthly Qualifying Rental Income (or Loss)</i> in B3-3.8-01, <i>Rental Income</i> for current housing payment requirements
	Relocated guidance previously included in <i>Reconciling Partial or No Rental History on Tax Returns (Schedule E Only)</i> in B3-3.8-01, <i>Rental Income</i> regarding additional documentation requirements that may be required with the use of lease agreements.
	Relocated guidance previously included in <i>Lease Agreements, Form 1007, or Form 1025</i> in B3-3.8-01, <i>Rental Income</i> for validating the terms of the lease are in effect
Determination of Qualifying Rental Income	Relocated partial guidance previously included in <i>Calculating Monthly Qualifying Rental Income (or Loss)</i> in B3-3.8-01, <i>Rental Income</i> for property management experience
	Relocated partial guidance previously included in <i>Lease Agreements, Form 1007, or Form 1025</i> in B3-3.8-01, <i>Rental Income</i> for vacancy factors
	Calculations are broken down by what documentation is being used to determine rental income
	Relocated guidance previously included in <i>Offsetting Monthly obligation for Rental Property Reported through a Partnership or an S Corporation</i> in B3-3.8-01, <i>Rental Income</i>

B3-3.8-05, Rental Income from Non-Subject Property: Departing Residence (New Topic)

Headers	Summary
New Policy	
Eligibility	New policy regarding the eligibility requirements to use departing residence rental income based on property type and property management experience
Documentation to Determine Monthly Gross Rental Income	New Policy for the documentation requirements for the use of departing residence rental income
Determination of Qualifying Rental Income	New policy for calculating the amount of departing residence rental income that can be used in qualifying based on purchase and refinance transactions.



B3-3.8-06, Rental Income from Non-Subject Property: Investment Properties Purchased within 45 Days of the Subject Property (New Topic)

Headers	Summary
New Policy	
Eligibility	New policy regarding the eligibility requirements to use rental income from investment properties purchased with 45 days of the subject property
Documentation to Determine Monthly Gross Rental Income	New Policy for the documentation requirements for the use of rental income from investment properties purchased with 45 days of the subject property
Determination of Qualifying Rental Income	New policy for calculating the amount of rental income that can be used in qualifying from investment properties purchased with 45 days of the subject property



Impacted Topics

Section of the Announcement	Updated <i>Selling Guide</i> Topics (Dated Sept. 02, 2026)
Rental income	▪ B3-3.8-01, General Rental Income Information ▪ B3-3.8-02, Rental Income from the Subject Property (New Topic) ▪ B3-3.8-03, Rental Income from the Subject Property: Short-Term Rental (New Topic) ▪ B3-3.8-04, Rental Income from Non-Subject Property (New Topic) ▪ B3-3.8-05, Rental Income from Non-Subject Property: Departing Residence (New Topic) ▪ B3-3.8-06, Rental Income from Non-Subject Property: Investment Properties Purchased within 45 Days of the Subject Property (New Topic)
Expansion of Native American Conventional Lending Initiative (NACLI)	▪ B5-4.2-01, Native American Conventional Lending Initiative (NACLI)

Uniform Appraisal Dataset (UAD) 3.6 Frequently Asked Questions

UAD 3.6 Overview and Key Dates

1. What is UAD and why is it being updated?

The UAD is a standardized industry dataset for appraisal property reporting that is communicated electronically through the Uniform Collateral Data Portal® (UCDP®). Fannie Mae and Freddie Mac (GSEs) are updating the UAD to create a data-driven, dynamic reporting structure to capture property and market information. One limitation of the legacy forms is that additional required data is provided in a free-form commentary addendum. This update allows for one reporting structure that accounts for all property and inspection types. As part of this initiative, the GSEs are aligning to the latest version of the Mortgage Industry Standards Maintenance Organization (MISMO®) Reference Model 3.6.

UAD 3.6 will be mandatory for all new appraisal reports submitted to UCDP on or after November 2, 2026. Refer to the [implementation timeline](#) for details.

2. How will the UAD 3.6 mandate be enforced?

UAD 3.6 becomes mandatory for all new appraisal reports submitted to UCDP on or after November 2, 2026. The November 2, 2026 mandate is based on the initial UCDP Submission Date of each report. If a UAD 2.6 appraisal report is submitted to UCDP on or after November 2, 2026, UCDP will return a Fatal message resulting in a “Not Successful” submission.

3. Can I still submit revisions in UAD 2.6 after November 2, 2026?

Yes. From the mandate date on November 2, 2026, through the retirement date on May 3, 2027, lenders may continue submitting revisions to UAD 2.6 appraisal reports. If the appraisal report was submitted to UCDP in UAD 2.6 prior to November 2, 2026, any revisions submitted to the existing DocFile ID will remain in UAD 2.6.

4. How do I prepare for UAD 3.6?

Lenders, AMCs, and appraisers should prepare by ensuring systems, workflows, and all partners are ready for UAD 3.6. Lenders should begin transitioning as soon as possible because the mandate is based on the UCDP Submission Date, not the Loan Application or Effective Date. Ensure you are allowing enough time to order, receive, and submit any UAD 2.6 appraisal reports prior to November 2, 2026.

Visit the [Fannie Mae](#) and [Freddie Mac](#) UAD webpages to access onboarding materials, particularly the Lender Readiness Kit, industry training, and the joint GSE webinar from early 2025.

5. **[New 8/18/2026]** How does a lender process a loan that has been transferred from another lender with a UAD 2.6 appraisal report after the mandate?

UCDP does not allow a lender to reuse a Document File ID created from another lender's UCDP submission. If a loan is transferred from one lender to another, the new lender can use the DocFile ID/Successful Submission Summary Report (SSR) from the transferred lender when delivering the loan to the GSEs in Loan Delivery/Loan Selling Advisor®.

6. **[New 8/18/2026]** If an appraisal report was successfully submitted to UCDP before the mandate under a previous loan number, can the same appraisal report be resubmitted under a new loan number after the mandate using the original Document File ID?

If the applicable GSE policy allows for the reuse of an appraisal report, the lender can change the loan number within UCDP through the Portal or via Direct Integration (DI) after the mandate.

7. **[New 8/18/2026]** Can a loan with a UAD 2.6 appraisal report still be sold to the GSEs after UAD 2.6 retirement?

Yes. The retirement of UAD 2.6 is specific to the submission of the appraisal report in UCDP. It does not preclude the sale of the loan to the GSEs. The standard appraisal report expiration requirements still apply; refer to the GSE policy.

General

8. **Are the appraisal report forms being replaced?**

Yes., The appraisal report forms listed below are being retired and replaced with a single data-driven, flexible, dynamic structure for appraisal reporting. The redesigned Uniform Residential Appraisal Report (URAR), Restricted Appraisal Update Report, and Completion Report each have a similar look and feel to the Uniform Residential Loan Application (URLA) and the Closing Disclosure (CD).

- Uniform Residential Appraisal Report (1004 / 70)
- Uniform Residential Appraisal Report (Desktop) (1004 Desktop / 70D)
- Uniform Residential Appraisal Report (Hybrid) (1004 Hybrid / 70H)
- Individual Condominium Unit Appraisal Report (1073 / 465)
- Individual Condominium Unit Appraisal Report (Desktop) (1073 Desktop / 465D)
- Individual Condominium Unit Appraisal Report (Hybrid) (1073 Hybrid / 465H)
- Exterior-Only Inspection Individual Condominium Unit Appraisal Report (1075 / 466)
- Exterior-Only Inspection Residential Appraisal Report (2055 / 2055)
- Manufactured Home Appraisal Report (1004C / 70B)
- Individual Cooperative Interest Appraisal Report (2090)
- Exterior-Only Individual Cooperative Interest Appraisal Report (2095)
- Small Residential Income Property Appraisal Report (1025 / 72)
- Single Family Comparable Rent Schedule (1007 / 1000) * **See FAQ # 12 for more information.**
- Appraisal Update and/or Completion Report (1004D / 442)

9. **Are form numbers going away?**

Yes. With the new URAR, the data that describes the subject property drives the appraisal report, not a form type or number. Use the [Functioning Without Form Numbers](#) document to:

- Learn how the URAR's dynamic structure along with discrete and repeatable data replaces the legacy form numbers
- Assist with transitioning to the redesigned report

10. What is the process for completing an appraisal update or completion report under UAD 3.6?

With the implementation of UAD 3.6, Restricted Appraisal Update Reports and Completion Reports are no longer one report. They will be two separate reports that, if applicable, must be submitted to UCDP as referenced in Fannie Mae's [Selling Guide Supplement: UAD 3.6 Policy](#) and Freddie Mac's [Single-Family Seller/Servicer Guide \(Guide\) Bulletin 2025-7](#).

The Restricted Appraisal Update Report or Completion Report must be submitted in UAD 3.6 ZIP format and must be associated with an existing UAD 3.6 URAR submission in UCDP.

For UAD 2.6 submissions, the process remains unchanged. If submitted to UCDP, the Appraisal Update and/or Completion Report (1004D/442) must be in UAD 2.6 XML format and must be associated with a prior UAD 2.6 submission.

Important: UCDP does not accept mixed standards (UAD 2.6 and UAD 3.6) under the same Document File Identifier (Doc File ID). The format of the Restricted Appraisal Update Report or Completion Report must match the format of the original appraisal report file submission.

11. **[New 8/18/2026]** Is there any impact to appraisals for construction loans that began prior to the mandate and are completed after the mandate/retirement?

Construction loans associated with "subject to completion" UAD 2.6 appraisal reports may be submitted to UCDP prior to the mandate. When construction is completed, Form 442/1004D, the Appraisal Update and/or Completion Report, or any accepted alternative must be retained in the loan file for the life of the loan.

12. When is it acceptable to use the legacy Single-Family Comparable Rent Schedule (1007 / 1000)?

In most situations, the legacy Single-Family Comparable Rent Schedule form will not be completed separately, as estimating the monthly market rent will be part of the appraisal assignment and included in the new URAR under the Rental Information section.

When the need arises to establish a monthly market rent after the URAR has been completed, then the original appraiser must be engaged to amend the original URAR to include the Rental Information section.

In rare cases, the original appraiser will not be available to amend the appraisal report. In this situation, a different appraiser may complete the Single-Family Comparable Rent Schedule to satisfy the requirement for the loan.

Please note, this form was never designed to be a standalone appraisal report and the alternate appraiser completing it must take the necessary steps to be compliant with the Uniform Standards of Appraisal Practice (USPAP).

13. Can I use an operating income statement (216/998)?

There is no requirement by the GSEs to complete the Operating Income Statement. The GSEs have retired this form and do not expect to receive it through UCDP.

14. Does UAD 3.6 support different scopes of work for different types of appraisal assignments?

Yes. UAD 3.6 supports traditional, hybrid, desktop, and exterior appraisal assignments. Refer to the GSE *Selling Guides* for specific policies.

15. Does the new appraisal report still contain a General Addendum?

No. In place of the General Addendum, there are specific fields within each section of the URAR that allow commentary to be added as necessary, offering the appraiser ample room to provide additional information.

16. Is the new URAR for mortgage purposes only?

Yes. The purpose of the URAR has not changed. The opinions, conclusions, and certifications in the appraisal report are for the intended user to evaluate the property that is the subject of the appraisal for a mortgage finance transaction or related activities.

17. Does UAD 3.6 support FHA, VA, and USDA requirements?

Yes. The GSEs have worked closely with the government agencies – Federal Housing Administration (FHA), United States Department of Agriculture (USDA), and the Department of Veterans Affairs (VA) – to include their specific requirements in UAD 3.6. Contact each agency for their implementation plans.

18. How are property characteristics described and identified?

UAD 3.6 provides standardized data fields and enumerations to define the property, helping lenders and other end users better understand the property's characteristics to verify property eligibility and determine overall collateral risk.

19. Does UAD 3.6 support land-only appraisals?

No. These appraisals are not in scope of the UAD 3.6 and Forms Redesign project.

20. What is the UAD Compliance API?

The appraiser, through their appraisal software provider, has the ability to run the UAD compliance rules through an API. Fannie Mae and Freddie Mac created UAD Compliance APIs to evaluate the XML for compliance with the UAD Delivery Specification. The rules check for data completeness, validity (format and data type), and reasonableness.

The UAD Compliance API does not include Loan Collateral Advisor® or Collateral Underwriter® (CU®) messages or findings, such as eligibility, risk scores or appraisal quality.

To see a full list of the rules that are run by the UAD Compliance API, download Appendices [H-1](#), [H-2](#), and [H-3](#).

21. What are the Uniform Loan Delivery Dataset (ULDD) requirements that are related to UAD 3.6?

For lenders that deliver loans to the GSEs, the ULDD Phase 5 (v5.1.0) update includes enhancements to align ULDD property data points with UAD 3.6. For more information, see [ULDD Job Aid for Alignment with UAD 3.6](#).

22. As an appraiser, how can I prepare for UAD 3.6?

The GSEs have created an appraiser-specific training course, available through appraisal education providers, that will allow appraisers to obtain continuing education (CE) credit. Appraisers should also work with their appraisal software vendor to understand specific functionality, vendor-specific training, and testing timeframes.

Appraisers can also review published materials on the GSE websites:

- Training: Industry's Guide to the New URAR

This document relates to the Uniform Mortgage Data Program®, an effort undertaken jointly by Freddie Mac and Fannie Mae at the direction of U.S. Federal Housing (FHFA).

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- Appendices F-1, F2, and F-3: Reference Guides
- Sample Scenario PDFs (Combined)

23. As an appraiser, how will I know whether to perform an appraisal assignment using UAD 2.6 or UAD 3.6?

This information should be in the Engagement Letter. If not, work with your client to understand the assignment. Lenders may implement a staged rollout of UAD 3.6 during the transition period, so requirements may vary from assignment to assignment and from lender to lender.

URAR

24. Have the Condition and Quality Ratings been updated for UAD 3.6?

The Condition and Quality Rating scale has not changed, but definitions were rewritten to provide clarity and make it easier to distinguish between the ratings. Interior and Exterior Condition and Quality Ratings have also been added for a distinction when there are significant differences in the condition status between interior and exterior. See Appendix 2 of the URAR Reference Guide or Condition and Quality Rating Definitions for details.

25. Can the UAD Condition and Quality Ratings be applied to manufactured housing?

Yes. The Condition and Quality Ratings apply to all residential property types, including manufactured homes. This is a change from UAD 2.6.

26. Why is there a need for component-level Update Status and Condition Status?

The Update and Condition Status provide support to develop a credible opinion on the Condition and Quality Ratings by providing more granular data on the various components of the property consistent with the updated definitions.

27. Have the Update Statuses for the interior features changed?

Yes. See the Unit Interior Section of the URAR Reference Guide for details on reporting Update Status for:

- Room Update Status (Kitchens and Baths)
- Overall Update Status for Bathrooms
- Overall Update Status for Flooring

Please note, new construction should now be reported as Fully Updated instead of Not Updated.

28. [New 8/18/2026] What does the term Site Owned in Common mean?

Site Owned in Common means there are undivided interests in the land for the subject property or comparable. This occurs when the land supporting the dwelling is commonly owned, typically by an association. If the appraisal report indicates that the site is owned in common, then there is no requirement to provide Total Site Size. Fee simple and leasehold are not factors for evaluating site owned in common.

29. If a dwelling was built in two different years, how should “Year Built” be reported on the URAR?

This depends on whether it was original construction covering multiple years or additional construction done years later.

Example 1: Dwelling was started in 2024 and completed in 2025. The year the structure was completed (2025) would be reported.

Example 2: Dwelling was originally built in 1950, with an addition constructed in 2002. The year of the original part of the structure (1950) would be reported.

30. What information is required for accessory dwelling units (ADUs) reported on the URAR?

The URAR includes more detailed information about ADUs, such as size, condition, rooms, and location. ADUs display in a more consistent manner on the new URAR than on the legacy forms, which will make it easier for reviewers to identify them. See the URAR Reference Guide for details.

31. How should appraisers handle adjustments for unit discrepancies in the Sales Comparison Approach?

When a comparable either has fewer units or has additional units compared to the subject, the appraiser should use an <Additional Row> under the Dwelling(s) subsection of the Sales Comparison Approach and label it “Total Units”. This row should display the number of units for the subject and each comparable.

Adjustments for differences in the total number of units should be made on the “*Total Units*” highlighted in yellow line in the Dwelling(s) subsection. For variations at the feature level (such as a one-bedroom unit compared with a two-bedroom unit) apply the appropriate adjustment to the corresponding line item within the “Unit(s)” subsection of the Sales Comparison Approach.

However, the appraiser should be mindful to not also double-adjust unit characteristics when a unit-based adjustment has already been applied (which is highlighted below with red X’s).

	Subject Property	Comparable #1	Comparable #2	Comparable #3
Dwelling(s)				
Year Built	1979 1988	1989	1988	1938
Structure Design	Rowhouse/Townhouse	Rowhouse/Townhouse	Low Rise	—
Gross Building Finished Area	3000 sq.ft	2000 sq.ft	4000 sq.ft	4000 sq.ft
Total Units	3	2	4	4
		\$ 50,000	\$ (50,000)	\$ (50,000)
Add additional row under Dwelling(s)				
Unit(s)				
Structure ID Unit ID	Building 1 Unit A	Building 1 Unit A	Building 1 Unit A	Building 1 Unit A
Bedrooms	2	2	2	2
Baths - Full Half	2 1	2 1	2 1	2 1
Finished Area Above Grade	1000 sq. ft	1000 sq. ft	1000 sq. ft	1000 sq. ft
Finished Area Below Grade				
<Additional Row(s)>				
Structure ID Unit ID	Building 1 Unit B	Building 2 Unit B	Building 1 Unit B	Building 1 Unit B
Bedrooms	2	2	2	2
Baths - Full Half	2 1	2 1	2 1	2 1
Finished Area Above Grade	1000 sq. ft	1000 sq. ft	1000 sq. ft	1000 sq. ft
Finished Area Below Grade				
<Additional Row(s)>				
Structure ID Unit ID	Building 1 Unit C		Building 1 Unit C	Building 1 Unit C
Bedrooms	2		2	2
Baths - Full Half	2 1		2 1	2 1
Finished Area Above Grade	1000 sq. ft		1000 sq. ft	1000 sq. ft
Finished Area Below Grade				
<Additional Row(s)>				
Structure ID Unit ID			Building 1 Unit D	Building 1 Unit D
Bedrooms			2	2
Baths - Full Half			2 1	2 1
Finished Area Above Grade			1000 sq. ft	1000 sq. ft
Finished Area Below Grade				
<Additional Row(s)>				

32. If a ceiling isn't completely flat or has minor slopes or varying pitches, how should it be measured, and what ceiling style should be reported?

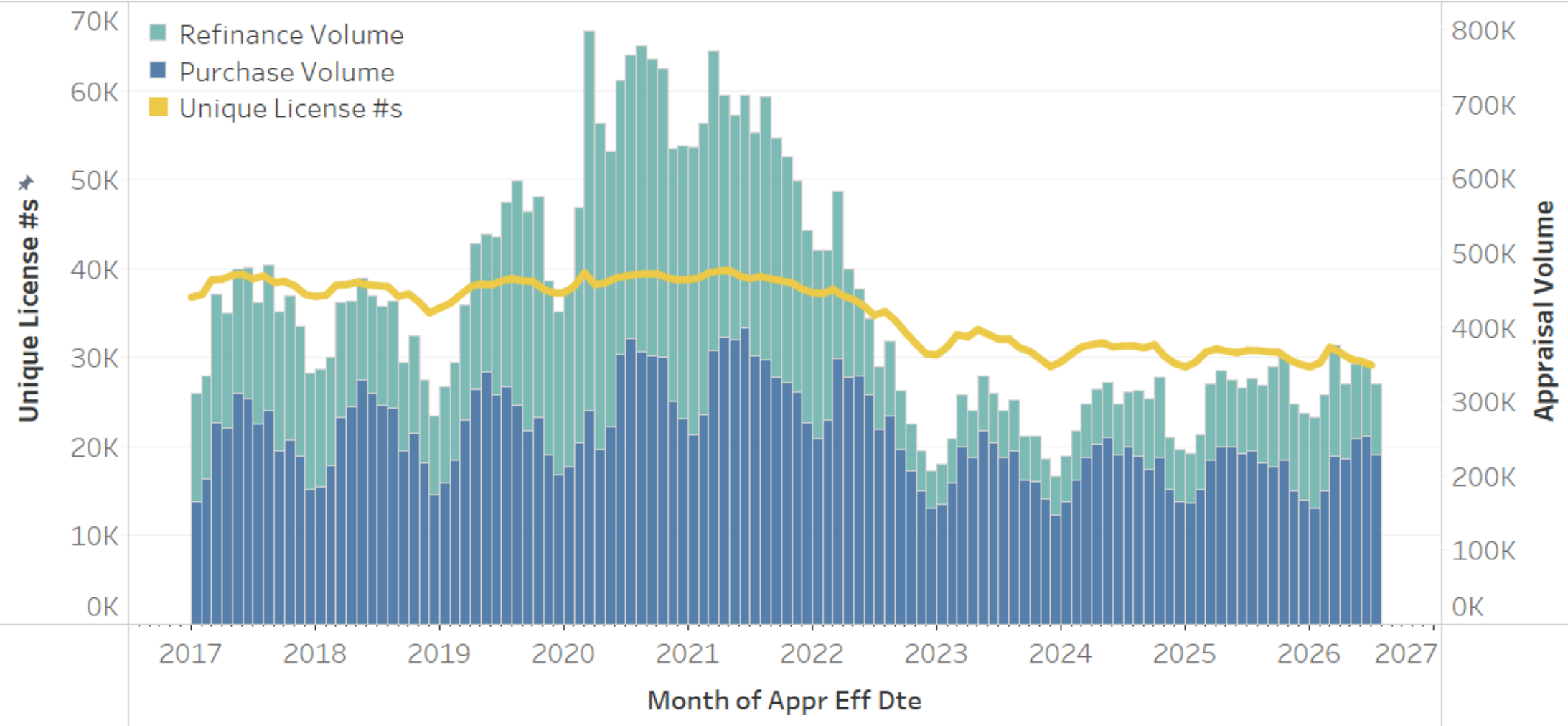
Measure the ceiling height at its highest point, consistent with standard measurement practice. For labeling, choose the ceiling style that most accurately reflects its overall design using the options in the UAD Reference Guide. Select the style that best aligns with the predominant ceiling shape. When none of the available types properly describe the ceiling select "Other" and provide a description.

Appraiser Capacity

Updated August 2026



UCDP Appraisal Volume

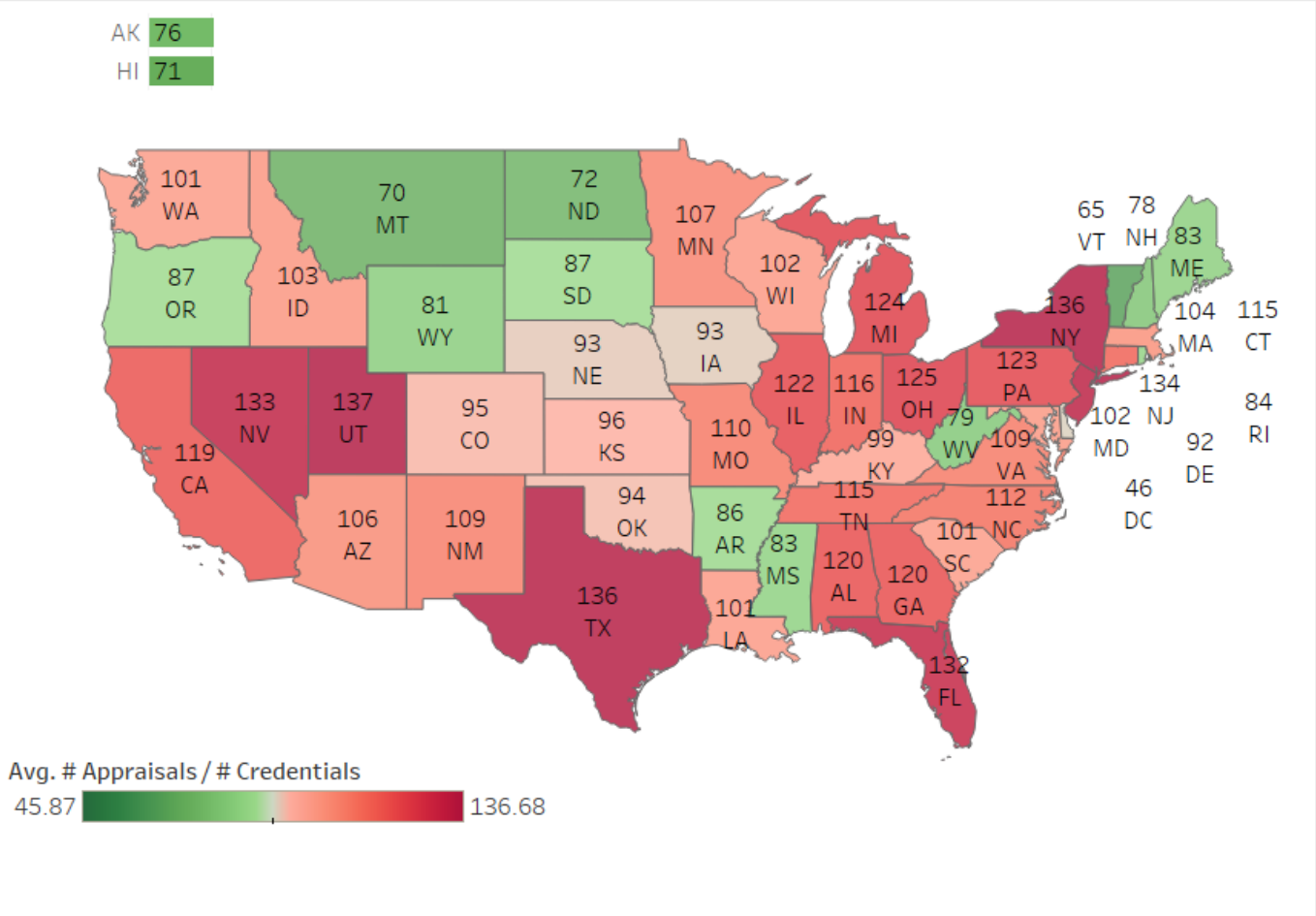


Unique appraiser license numbers in UCDP, per month. Volume includes all form types (not limited to 1004/70). January 2017 to July 2026.

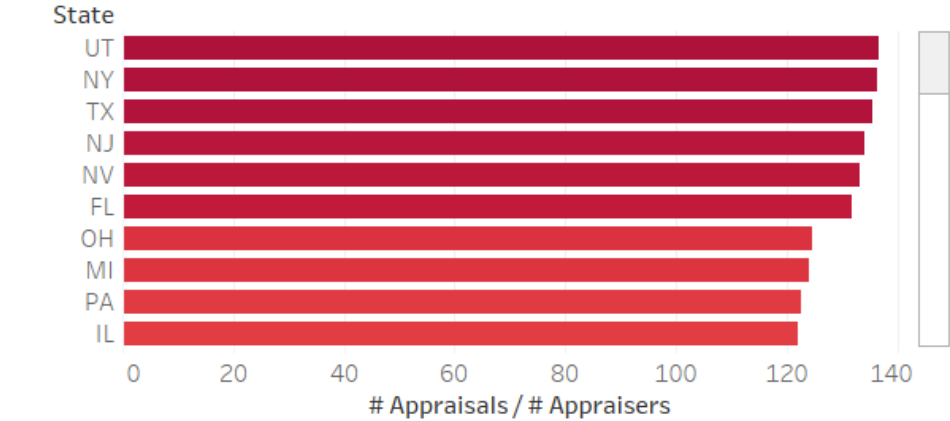
GSE Appraisals per Appraiser – State View



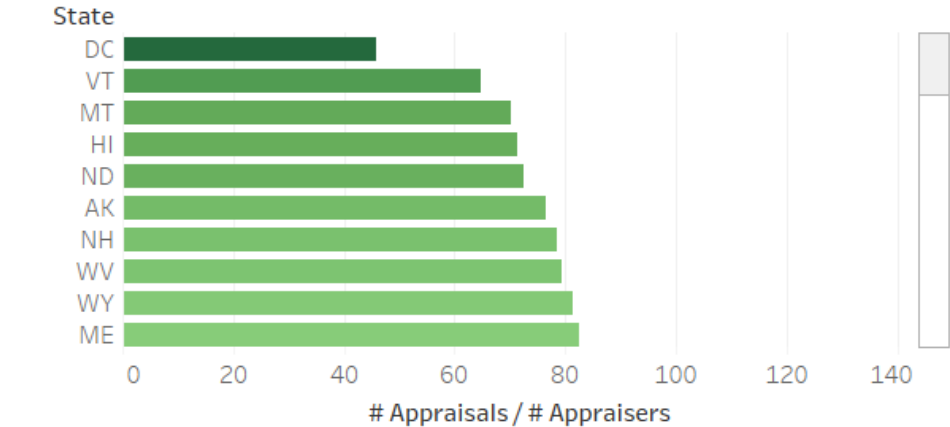
2026 Avg. GSE Appraisals per Appraiser (2026 YTD as of 7/31/2026)



Appraisals per Appraiser (Top 10 HIGHEST)



Appraisals per Appraiser (Top 10 LOWEST)



Based on unique appraiser license #s in UCDP. Appraisal and license volume for all form types (not limited to 1004/70).