



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](#)

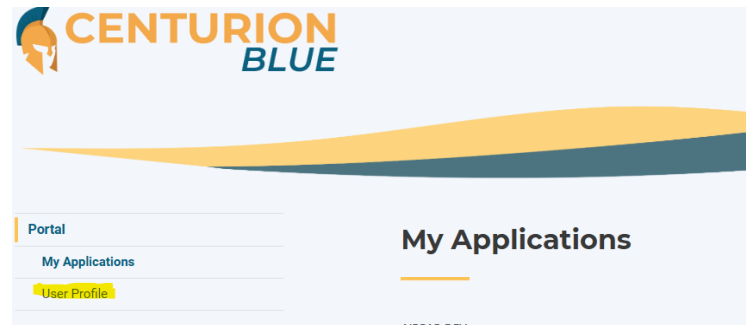
[USPAP Review Report Forms](#)

[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	Credentialing 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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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:



- 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.



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.

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.

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

Litloff, 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

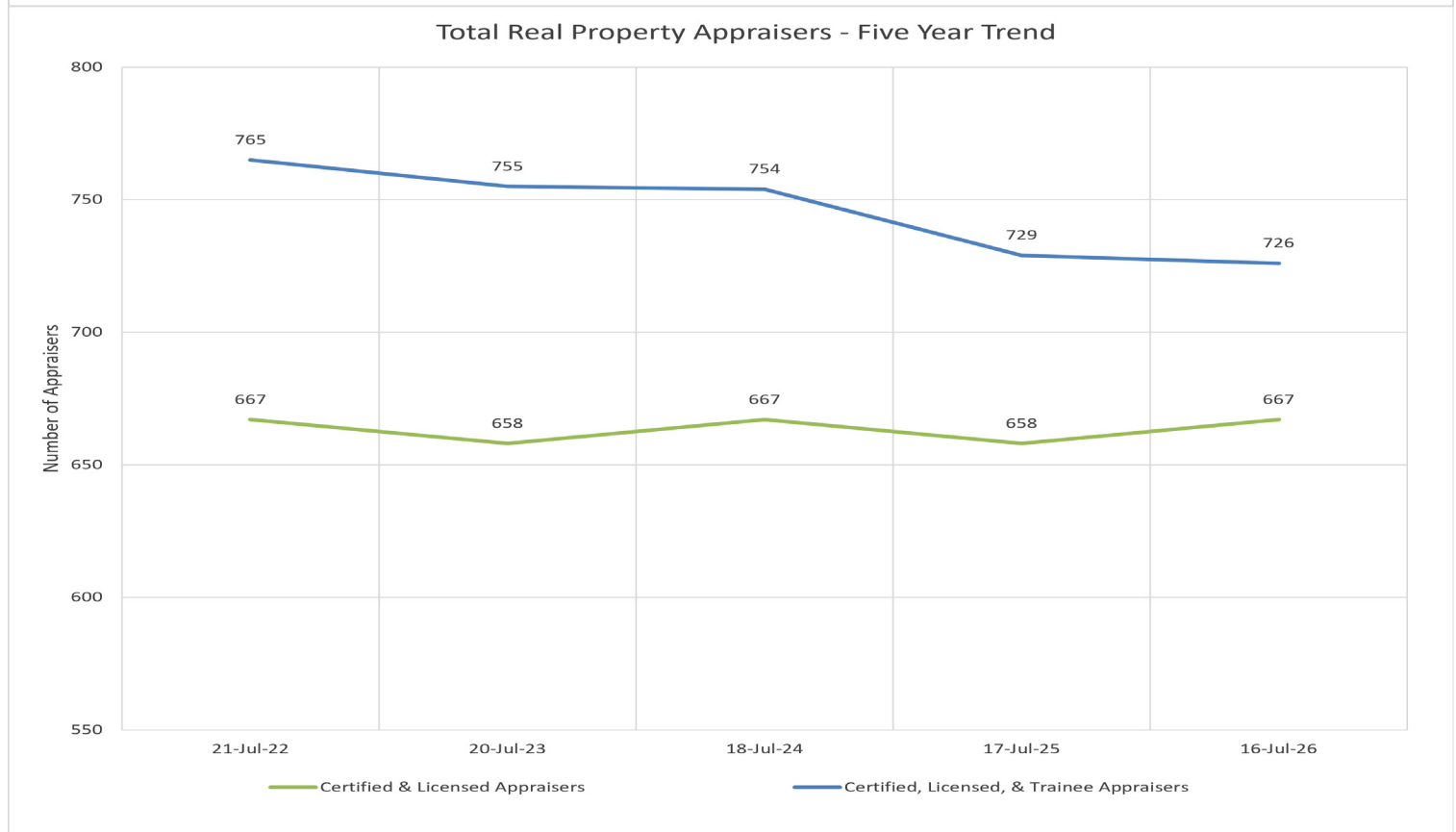
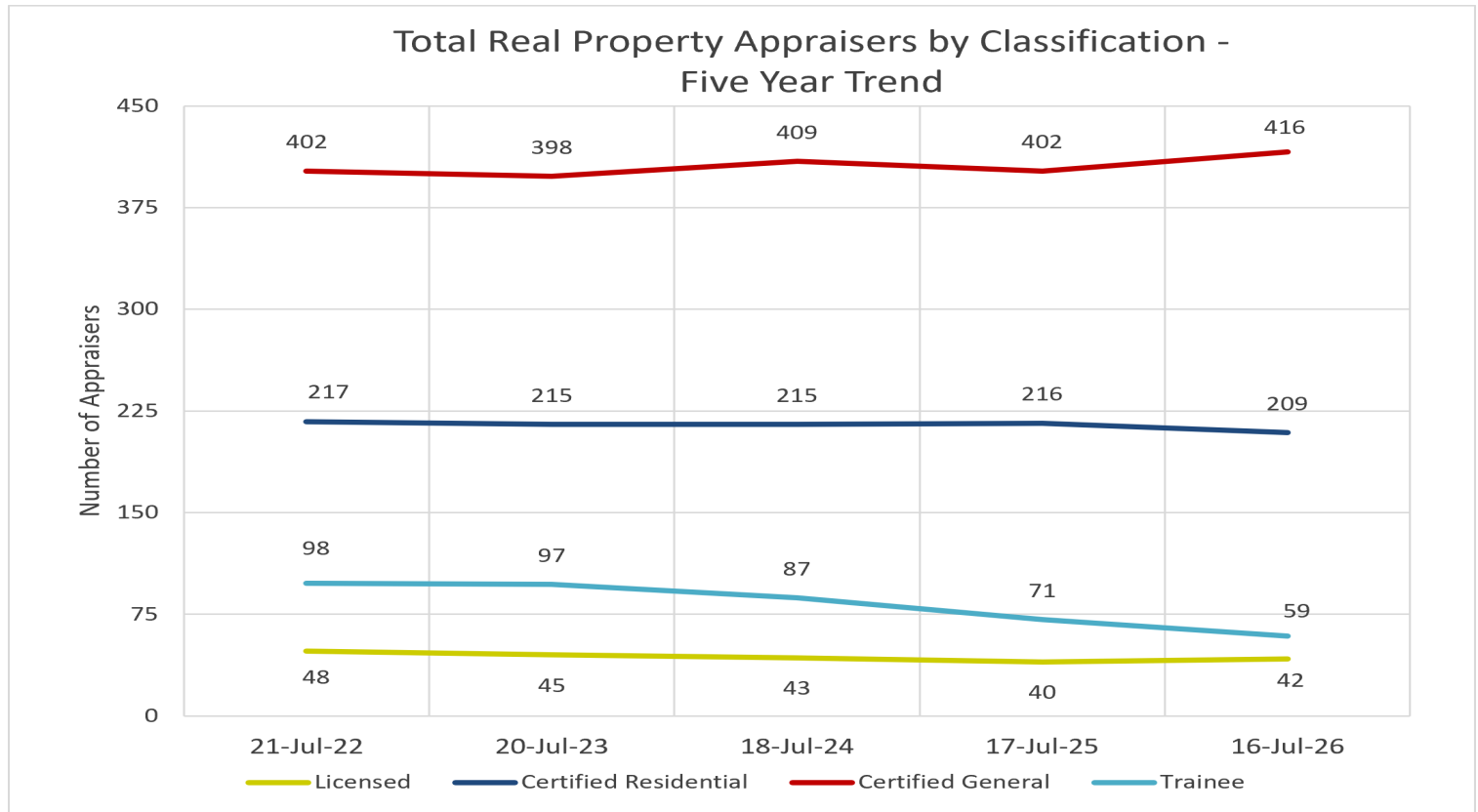
Questions related to investigations, or how to file a grievance: nrpab.compliance@nebraska.gov

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

General Questions: nrpab.questions@nebraska.gov.

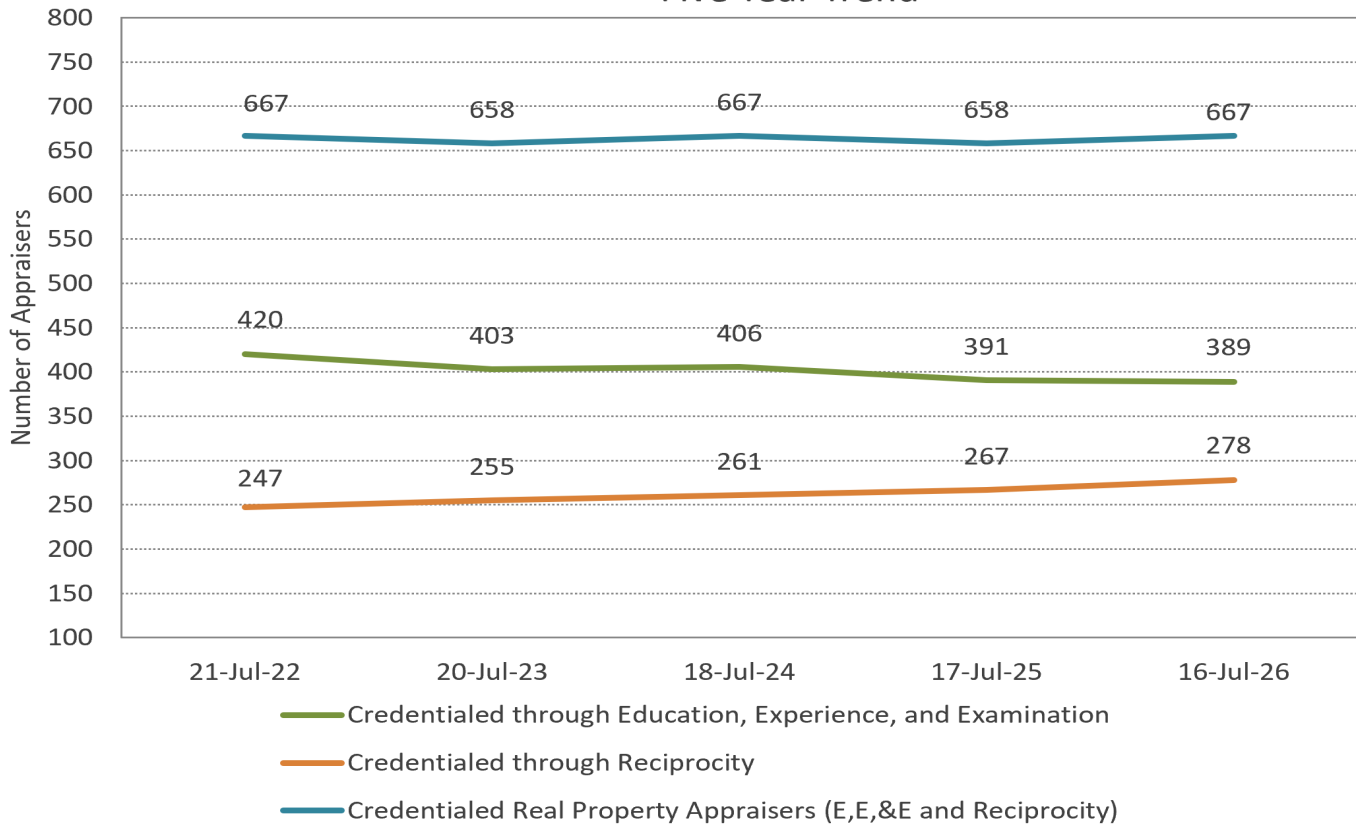
Real Property Appraiser and AMC Numbers and Trends as of July 1, 2026

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.

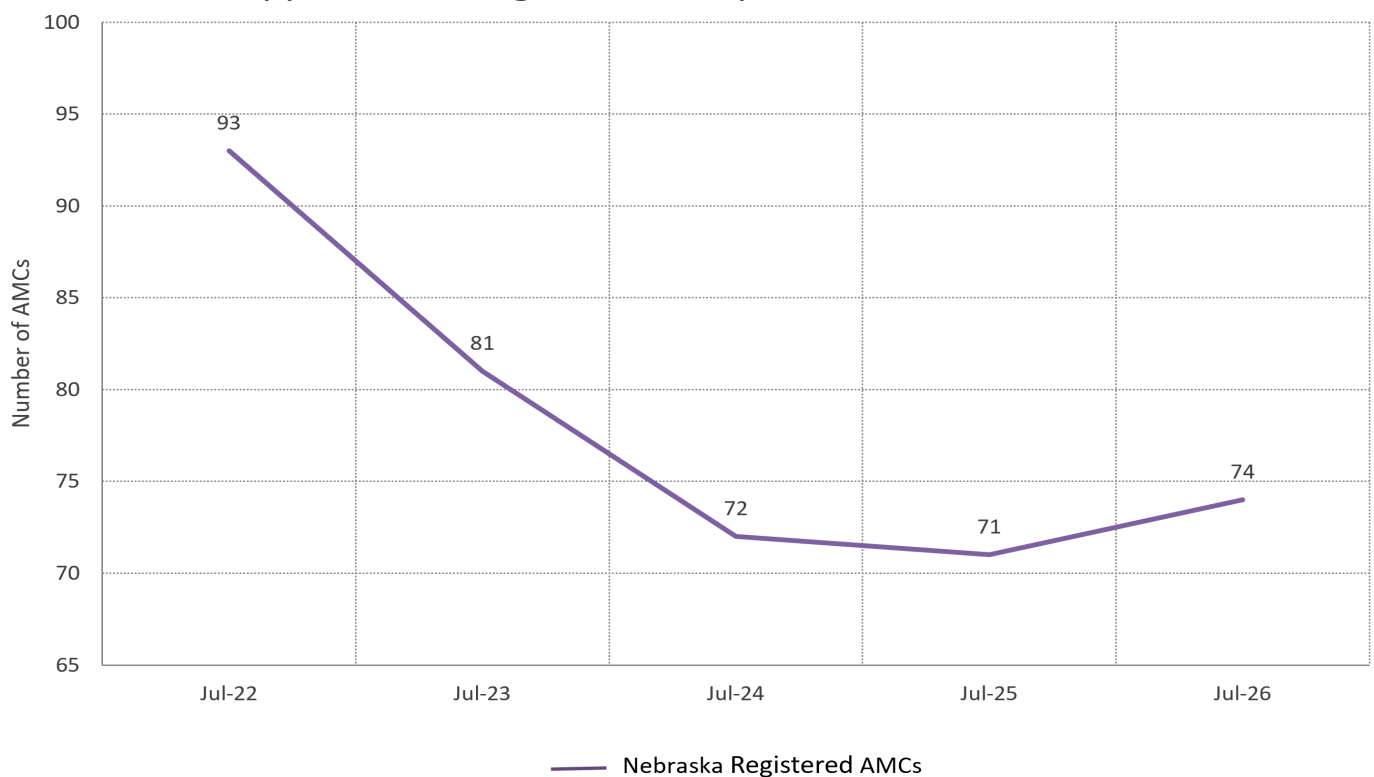


Real Property Appraiser and AMC Numbers and Trends as of July 1, 2026

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



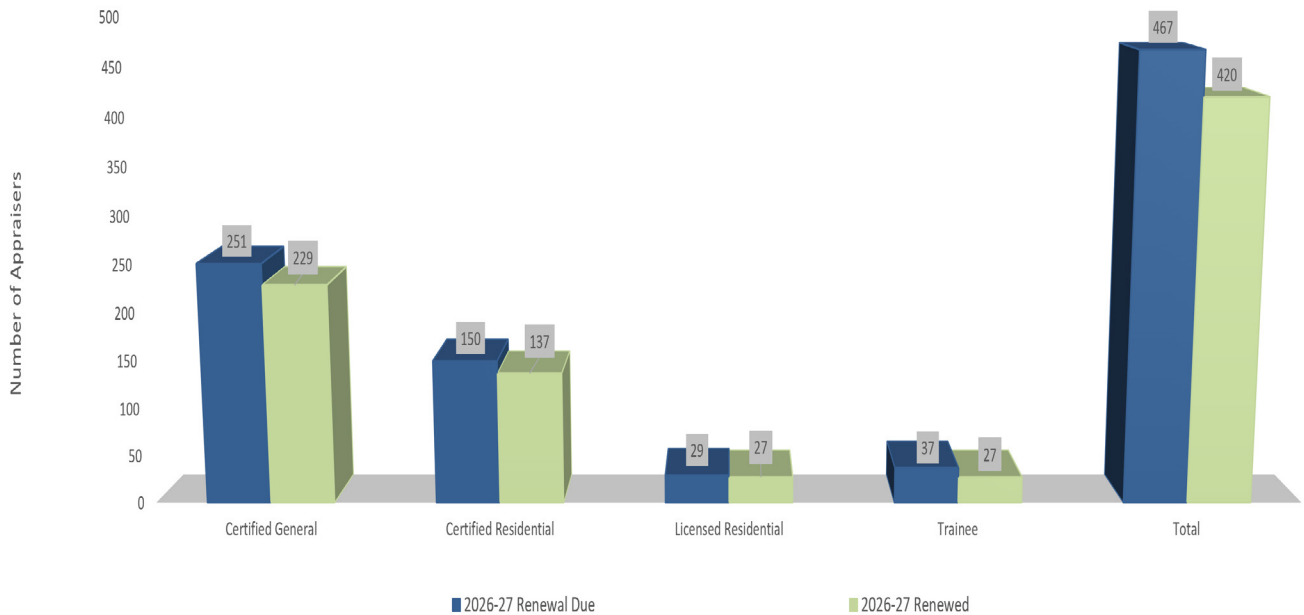
Appraisal Management Companies - Five Year Trend



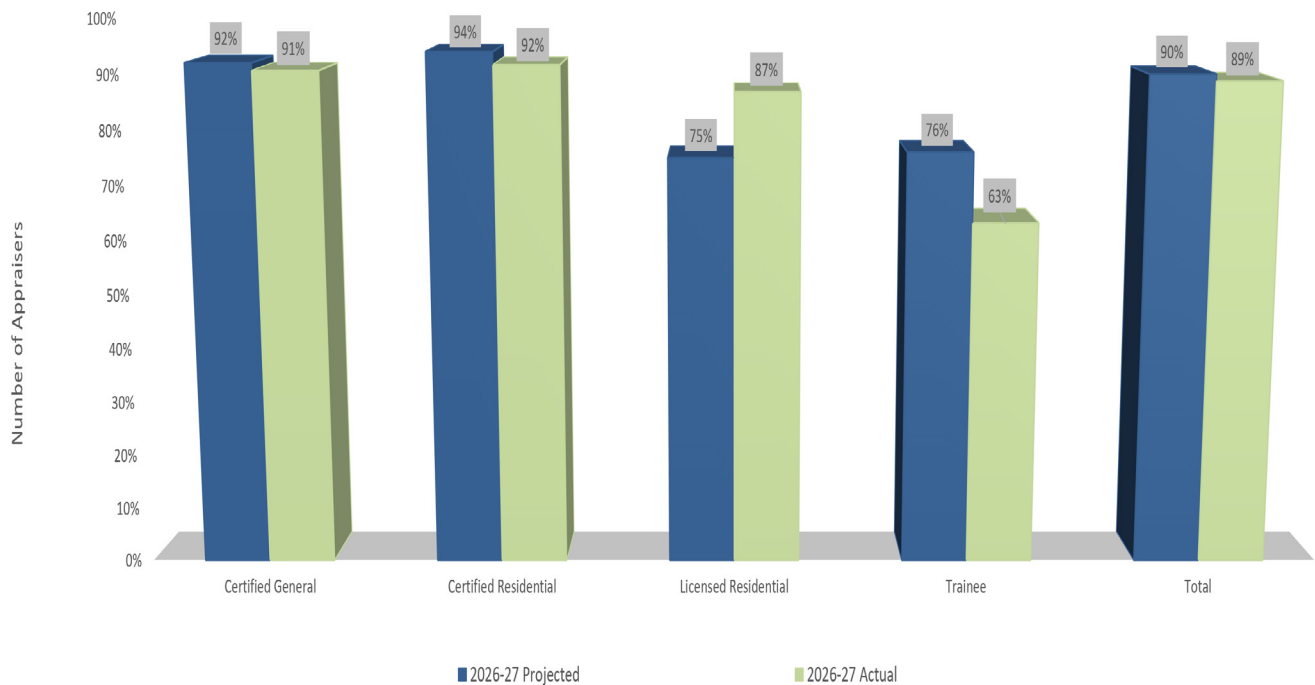
Real Property Appraiser Renewal Counts and Percentages as of July 2026.

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



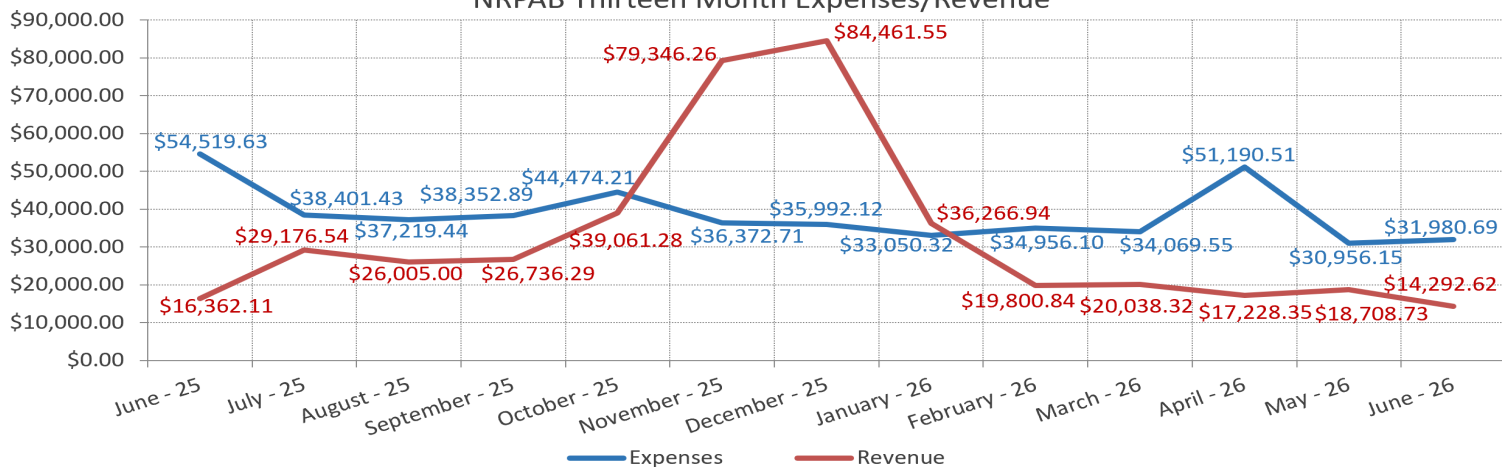
2026-27 PERCENTAGE PROJECTIONS/ACTUALS RENEWAL PROGRESS REPORT - JULY 2026



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

	<i>FY2026-27</i>
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