



Topics, Intel, Puzzles

Newsletter #2019-2H

Topics

General –

Appraiser Certification -

NRS 361.221 provides that a person shall not perform the duties of an appraiser for purposes of property taxation unless he/she holds a valid appraiser's certificate.

There are three important steps: 1) new hires and/or contractors must obtain temporary certification; 2) during the temporary certification period, appraisers must take and pass the certification examination to get permanently certified and 3) property tax appraisers must earn continuing education credits in order to maintain certification.

The forms for appraiser certification are available on the Department's website at:

https://tax.nv.gov/LocalGovt/Appraiser_Certification_Info/Appraiser_Education_and_Testing/

The temporary certificate starts on the new employee's hire date and continues for up to two years or until the certification exam is passed successfully. To get the temporary certificate, notify the Department by completing the form entitled "Application for Temporary Appraiser Certification". This cannot be renewed.

There are three parts to the certification exam: 1) General, 2) Real Property, and 3) Personal Property. The first step is to complete the form entitled "Request for Appraiser's Certificate Examination and Application for Property Tax Appraiser's Certification". The applicant

needs to identify which test(s) he/she wishes to take, when he/she wants to take them and where.

The certification exam, by statute, is offered once each quarter. Of those four times, one must be offered in the north and one must be offered in the south. Additional times can be requested in writing by the assessor and may be granted by the Department depending on available funding and resources.

Certification Exams –

The topics included on the Certification Exams are listed in NAC 361.563.

General Exam – must test the knowledge and understanding of land description and land use classifications, principles and concepts of appraisal of property, relevant statutes and regulations and principles of property tax administration.

Real Property Exam – must test the knowledge and understanding of the principles and concepts of the appraisal of real property, land and land identification, approaches to value, depreciation of real property and mass appraisal.

Personal Property Exam – must test the knowledge and understanding of personal property including terminology, approaches to estimating the value of personal property, depreciation of personal property and analysis of financial data.

You must receive a score of at least 70% on each section to be certified.

Appraiser Certification Board (ACB) –

The Appraiser Certification Board (ACB) is comprised of three members appointed by the Nevada Tax Commission and three members appointed by the Nevada Assessor’s Association. Currently, the members are: Chairman Sorin Popa, Member Shannon Silva, Member Jana Seddon, Member Jeff Payson, Member Chris Sarman and Member Kelson Powell.

ACB approves the number of contact hours to be awarded for approved continuing education courses, approves or disapproves new courses and advises the Department about individuals who have failed to satisfy continuing education requirements and may recommend revocation or suspension.

An appraiser is required to earn 180 hours of education within the first 5 years (Milestone 1) of certification. This is equal to 36 hours of continuing education per year. At least 4 hours must be earned in ethics and professional standards training.

Certified appraisers are required to earn 36 contact hours of education during each milestone (3-year period). Any excess education will NOT carry over into the next milestone.

A list of approved courses is available on the Department’s website.

INTEL

LGS-Taxation-Notes

LGS Staff updates:

Jaynalynn Seley has accepted the position of Audit Manager for LGS. She comes to us from the Office of Governor’s Finance and brings a wealth of experience and knowledge. We look forward to having her expertise during our Net Proceeds of Minerals audits.

Future Publications

Please e-mail Cheryl Erskine at cerskine@tax.state.nv.us if you have topics for future publications.

Puzzles

Please fill in the blank of this partial portion of a sentence extracted from Statutes, Regulations, or Nevada Constitution:

“...the assessing authority must then determine whether the operator is engaged in the _____ as a business venture for profit.”

Send your response to Cheryl Erskine at cerskine@tax.state.nv.us by October 21st and if your response is correct, it will be tossed into the hat and two lucky winners will be drawn to receive a prize.

Dates to Remember

Land Use Code Manual Published	10/1/2019
Nevada Tax Commission	10/7/2019
Golf Course Tables Approved by NTC	10/7/2019
Veterans’ Exemption Report Due	10/15/2019
Certification Exam – Las Vegas	10/22/2019
SEG Report Due	10/31/2019
SAR – Unsecured & Secured Due	10/31/2019
Open Roll Log Report Due	10/31/2019
Tax Roll Published	Prior to 1/1/2020

Useful Links

Department of Taxation’s Local Government Services Home Page:

https://tax.nv.gov/LocalGovt/LGS_Home_page/

Appraiser Certification & Approved Course List

https://tax.nv.gov/LocalGovt/Appraiser_Certification_Info/Appraiser_Education_and_Testing/

Appraiser Certification Study Materials:

https://tax.nv.gov/LocalGovt/Education/Certification_Testing_II/

Assessor’s Information Page (Link for Reports, Forms & Instructions) – click on the NV Flag

https://tax.nv.gov/LocalGovt/Locally_Assessed_Properties/Locally_Assessed_Property_Info/