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General Guidance Letter 22-001 replacing 13-001

Date: February 2nd, 2022

To: County Assessors

From: Appraiser Certification Board

CC: Shellie Hughes, Executive Director, Department of Taxation
Jeff Mitchell, Deputy Director of Local Government Services
Shannon Silva, Supervisor, Locally Assessed Properties

Subject: **Requirements for Certification and Continuing Education**

SUMMARY: This letter is intended to clarify continuing education requirements of NRS 361.223, as amended by SB 215(2013) and NAC 361.565 (effective January 30, 2019). The Department interprets this to mean...

- **Employees who have received a certificate, to perform the functions of an appraiser, in the first half of a fiscal year will have until the end of the same fiscal year to obtain 36 hours of continuing education. Employees who have received a certificate, to perform the functions of an appraiser, in the second half of a fiscal year will have until the end of the next fiscal year to obtain 36 hours of continuing education.**
- **Continuing education hours must be taken annually even if 180 hours are met, unless the required amount of ethics training has also been taken.**
- **Once the 180 hours are met and the ethics training is taken, 36 hours of continuing education must be completed every three years.**
- **Employees who have received a certificate to perform the functions of an appraiser, but are not performing those functions, are still obligated to meet all continuing education requirements set forth in statute to maintain active certification.**

AUTHORITY:

NRS 361.223 Continuing education: Annual training requirement; waiver.

1. Except as otherwise provided in this section, every person who holds an appraiser's certificate must complete in each fiscal year at least 36 contact hours of appropriate training conducted or approved by the Department. College or university courses may be substituted upon approval by the Appraiser Certification Board of an application submitted to the Department for such substitution.

2. Any approved hours of training accumulated in any 1 fiscal year in excess of the 36 contact hour minimum must be carried forward and applied against the training requirements for the following 3 years.
 3. The annual training requirement must be waived for any person:
 - (a) Attaining a professional designation or certification recognized by the Appraiser Certification Board; or
 - (b) Accumulating 180 contact hours of accepted training.
- Such persons must complete 36 contact hours during every 3-year period thereafter.

NRS 361.222: The Department shall issue a temporary appraiser's certificate to a person who is employed as an appraiser by the State or any of its political subdivisions *and* who applies to take the appraiser's certificate examination. (emphasis added to the "and")

NAC 361.539: "Appraiser's Certificate" means a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.

NAC 361.547: "Contact hour" means 1 hour of credit toward continuing education requirements awarded by the Department for attendance at or instruction of an approved education course.

NAC 361.555(1): "Temporary appraiser's certificate" a person who is employed as an appraiser by the State of Nevada or any of its political subdivisions may apply to the Department for a temporary appraiser's certificate. **(4):** The Department will issue a temporary appraiser's certificate to a qualified applicant within 30 days after receiving the application.

NAC 361.567(5): To qualify for a waiver of the annual training requirement pursuant to paragraph (b) of subsection 3 of NRS 361.223, a person who holds an appraiser's certificate must complete as part of the 180 contact hours of accepted training required by that paragraph at least 4 hours of training in ethical and professional standards.

NAC 361.567(6): If a person for whom the annual training requirement has been waived pursuant to NRS 361.223 accumulates more than 36 contact hours during any 3-year period thereafter, the excess contact hours will not be carried forward.

APPLICATION:

(1) General Examples: NRS 361.223

Peter was just hired as an appraiser in Sagebrush County. He applied for the Temporary Certificate and submitted prior education that he had earned for possible application against his 180 hours. It was determined that 80 hours of education was eligible. Those hours were accumulated (even though earned in a prior period) in his first fiscal year. Therefore, he meets the requirements of NRS 361.223(2). 36 hours will apply to meet his first fiscal year and hours earned, in excess of 36, carry forward over the next two fiscal years until exhausted, but not to exceed the 3 years allowed in statute.

Paul was hired in Sagebrush County. He applied for the Temporary Certificate. He did not have any appraiser education hours when first hired but earned 90 hours in his first year. Because of this he meets the requirements of NRS 361.223(2). 36 hours will be applied for the current fiscal year and 54 hours will be applied against the requirements for the upcoming two fiscal years. Meaning in the second fiscal year he could take 0 hours and still meet the requirements under the law. By year three he must earn an additional 18 hours to meet the 180 contact hours of accepted training required under the law.

Mary was hired in Sagebrush County. She applied for the Temporary Certificate. She had 200 hours of previous appraiser education that was approved. Per NRS 361.223(3)(b) she does not need to complete 36 hours of contact hours each year. No hours in excess, of the 180, carry forward and she begins her first 3-year cycle where she must complete 36 hours with-in that 3-year period. Included as part of her original submitted education must be at least 4 hours of ethics training as outlined in NAC 361.567(5). If not, she must take an ethics course.

(2) Fiscal Year Requirement

Continuing education is required of persons who hold an appraiser's certificate, including both temporary and permanent certificates. Hired employees should fill out an Application for Temporary Appraiser Certification before they are anticipated to perform appraisal work. According to NRS 361.221 no one shall perform the appraisal work without a certificate:

NRS 361.221 Certification required; Appraiser's Certification Board; examinations.

1. A person shall not perform the duties of an appraiser for purposes of the taxation of property as an employee of or as an independent contractor for the State or any of its political subdivisions unless the person holds a valid appraiser's certificate issued by the Department. A person not so certified may collect data but shall not appraise value, and data so collected must be reviewed by a certified appraiser.

Employees transitioning into performing appraiser duties must fill out and date the Application for Temporary Appraiser Certification before they are performing duties of appraiser. The application form may be obtained from the Department's website at:

[https://tax.nv.gov/uploadedFiles/taxnv.gov/Content/LocalGovt/Appraiser_Certification_Info/Application%20for%20Temporary%20Appraiser%20Certification\(1\).pdf](https://tax.nv.gov/uploadedFiles/taxnv.gov/Content/LocalGovt/Appraiser_Certification_Info/Application%20for%20Temporary%20Appraiser%20Certification(1).pdf)

Persons who have been issued a Temporary Certificate by the Department should begin to fulfill continuing education requirements as soon as possible. NRS 361.223(1) requires completion of 36 contact hours each fiscal year until 180 hours are earned. **NAC 361.539** defines "Appraiser's Certificate" to mean a certificate issued by the Department that authorizes a person to perform the duties of an appraiser.

As Temporary Appraiser's Certificates authorizes the holder to perform the duties of an appraiser, the Department interprets this to mean that persons granted Temporary Certification during the first six months of the first fiscal year would have to obtain 36 contact hours by the end of that fiscal year. Persons granted Temporary Certification during the last six months of the fiscal year would have to obtain 36 contact hours by the end of the next fiscal year.

Example. Jane was hired by the Sagebrush County Assessor on September 14, 2020 to work as an appraiser. She applied for temporary certification on her first day, and the Department processed the request within 30 days, or about October 12, 2020. Since more than half of the fiscal year remains, there should be sufficient time to take some on-line beginning courses, as well as classes sponsored by the Department or Assessor's Association. Jane should expect to complete 36 hours by June 30, 2021.

Joe, on the other hand, did not obtain his temporary certification until April 29, 2021. Since the end of the fiscal year is only two months away, there may not be enough time to fulfill the 36 hour requirement. In that case, Joe would have until June 30, 2022 to complete the 36 hours to remain in compliance with NRS 361.223.

Because the statute requires completion in a fiscal year, rather than completion counting from the date the temporary certification is issued, the use of a cut-off date is necessary. The Department selected the "half-year convention" as the cut-off date.

(3) Ethical and Professional Standards Training

The waiver from taking classes every fiscal year cannot be granted until at least four hours of ethical and professional standards training are taken. Typically, the ethics training occurs sometime during the first five years when a person is earning the first 180 hours.

Example. Jane has completed 180 contact hours of continuing education as of June 30, 2021. None of the continuing education includes ethics training. She is not planning on taking any classes in fiscal year 2022, but her supervisor informs her that she must continue to take 36 hours of continuing education in FY 2022 and each fiscal year thereafter until the ethics training is completed. Upon completion of the ethics training, Jane would not have to complete 36 hours of continuing education for 3 years.

(4) When a temporary certificate is issued and when is a certificate needed

NRS 361.221 and 361.222 clearly state that no one shall perform the functions of an appraiser without and appraiser certificate and that a Temporary Certificate shall not be issued until they are hired as an appraiser and have applied to take the test. A person not certified may collect data and work within an office but cannot value property until they have applied to take the exam (NRS 361.221 and NRS 361.222). An Assessor's office should work diligently to ensure that no valuation work has been completed by those that are not certified to complete such work. Just because someone is hired as an appraiser, they should not engage in any valuation work until a Temporary Certificate has been issued. The form for applying for a Temporary Certificate shall be changed from "date of hire" to "date appraisal duties began". On the application for the Temporary Certificate there shall be a box signifying that the person will take the examination before the Certificate expires. The date of start for the Temporary Certificate shall be the date that the application is completed.

(5) Employee has lapsed in education hours and is coming back to work

Ringo is a former employee of Sagebrush County. He was current in all his education at the time he separated employment with Sagebrush County. If Ringo kept current on his continuing education or was within his 3-year period to obtain his 36 hours of continuing education, he is considered in good standing and can come back and work either in an office or on a contract basis, *if* he completes the appropriate application and notifies the Department. If Ringo was not current on his education, his case would be heard at the next available Appraiser Certification Board and an evaluation of the circumstances involving his certificate would be reviewed. The Board will review his file on the number of education hours received and the time period since last renewed. Depending on the individual circumstances as to why the lapse in hours, or time, since expiration occurred, they may consider requiring more education hours, re-taking of the examination(s), or beginning the testing and education process over.

WEBSITE LOCATIONS:

Nevada Revised Statutes (NRS):

<http://www.leg.state.nv.us/NRS/>

Nevada Administrative Code:

<http://www.leg.state.nv.us/NAC/CHAPTERS.html>

Department of Taxation Guidance letters: <http://www.tax.state.nv.us>; then select "Publications;" then select "Local Gov't Services Publications (Includes Property Tax)" and "LGS Guidance letters."