

APPRAISER CERTIFICATION BOARD
MINUTES

DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
LARGE CONFERENCE ROOM
CARSON CITY, NEVADA

And

DEPARTMENT OF TAXATION
1st FLOOR CONFERENCE ROOM
GRANT SAWYER OFFICE BUILDING
555 EAST WASHINGTON AVE
LAS VEGAS, NEVADA

APRIL 5, 2018

Board Members Present:

Mark Stafford, Washoe County, Vice Chair
Shannon Silva, Department of Taxation, Member
Jeff Payson, Clark County, Member (present via Teleconference)
Jana Seddon, Storey County, Member
William "Chuck" Bailey, Department of Taxation, Member

Members Absent:

Sorin Popa, Chair, Excused

Staff Members Present:

Jeffrey Mitchell, Deputy Director, Department of Taxation
Denesa Johnston, Department of Taxation

Members of the Public Present:

Jim Fogelberg, Department of Taxation
Burton Hilton, Assessor White Pine County (present via Teleconference)

Vice Chair Stafford called the meeting to order at 10:04 a.m.

1. Roll Call and Opening Remarks
Denesa Johnston was asked to proceed with Roll Call and verify quorum. Quorum was verified.
2. Public Comment
There were no public comments.
3. For Possible Action: Approval of Minutes for December 11, 2017.
Member Seddon motioned to approve the Minutes as submitted.
Member Silva seconded the motion.
All members present voted in favor of approving the December 11, 2017 Minutes.
4. For Possible Action: Review and approval of continuing education credit hours for the following courses:

Before continuing with this item, Vice Chair Stafford asked if there was any objection from Board Members present if these courses could be grouped in "blocks" to help with expediting the agenda. He

also said if there was any item the members would like to see pulled and discussed individually, please let him know. The members stated they had no problem with this.

The first group called were items “a” through “f”.

a.	McKissock Learning	Appraisal of Fast Food Facilities	Hours on Certificate
b.	McKissock Learning	Complex Properties: The Odd Side of Appraisal	Hours on Certificate
c.	McKissock Learning	Residential Property Inspection for Appraisers	Hours on Certificate
d.	McKissock Learning	Appraisal of Assisted Living Facilities	Hours on Certificate
e.	McKissock Learning	Introduction to Uniform Appraisal Data Sets	Hours on Certificate
f.	IAAO	Update on Outdoor Advertising & Tax Assessment	Hours on Certificate

Member Bailey motioned to approve these courses.

Member Silva seconded the motion.

All members present voted to approve items “a” through “f”.

g.	Alverno College	MGT 310 Finance	36 Hours (3 credits)
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Vice Chair Stafford asked Member Silva for her input on this course since she has been up to date on courses approved and disapproved in the past? Member Silva said this was a course that had not been approved in the past and feels this course does not meet the parameters set forth by this Board.

Member Payson agreed with Member Silva.

Member Silva motioned to deny Alverno College - MGT 310 Finance.

Member Payson seconded the motion.

All members present voted to deny this course.

h.	Alverno College	MGT 211 Microeconomics	36 Hours (3 credits)
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Member Silva stated this course had been approved in the past.

Member Payson motioned to approve Alverno College - MGT 211 Microeconomics.

Member Silva seconded the motion.

All members present voted to approve this course.

i.	Alverno College	MGT 250 Business Models & Quantitative Methods	36 Hours (3 credits)
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Member Payson stated he had to read the course description, which described statistical techniques and the Board had approved statistical courses in the past. He motioned to approve Alverno College - MGT 250 Business Models & Quantitative Methods.

Member Silva seconded the motion.

All members present voted to approve this course.

j.	Alverno College	CIT 280 Introduction to Databases	36 Hours (3 credits)
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Member Payson stated he felt this course leaned more towards it being a technical database course and that he felt it was not appraiser related.

Member Silva agreed with Member Payson’s statement.

Member Bailey and Member Seddon asked if there was any precedence set in the past. Member Silva stated there was none that she could find.

Member Seddon stated that when looking at the smaller counties, aside from Excel, having the knowledge to build databases could prove to be an asset.

Member Payson explained that he has read the statutes and regulations; it is important for the counties to know but is not relevant to appraiser certification hours.

Member Seddon agreed but wanted to know what the other members thought.

Member Silva shared that she did not feel it was a “stepping stone” to performing the functions of the job.

Member Seddon said that coming from a small county, they do not always hire people that have this knowledge and background and sometimes they don’t have databases and historical information due to the fact that they may not know what they are supposed to be pulling from.

Member Bailey motioned to deny Alverno College - CIT 280 Introduction to Databases.

Member Silva seconded the motion.

All members present voted to deny this course.

l.	WI Indianhead Technical College	Business Law	36 Hours (3 Credits)
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Member Silva said the Board has denied this course in the past. She motioned to deny WI Indianhead Technical College - Business Law.

Member Bailey seconded the motion.

All members present voted to deny this course.

Vice Chair Stafford asked for Boards approval to group items “k” through “x”. Member Silva asked to look at items “k” and “r” separately and Member Payson asked to look at items “k” and “m”.

k.	WI Indianhead Technical College	Income Tax Accounting	48 Hours (4 credits)
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Member Silva shared that she reviewed the description submitted for this course and it appeared to be more for doing individual taxes as opposed to a business, their financials and taxes. Member Seddon agreed and so did Member Payson.

Member Silva motioned to deny WI Indianhead Technical College - Income Tax Accounting.

Member Seddon seconded the motion.

All members present voted to deny this course.

m.	WI Indianhead Technical College	Cost and Managerial Accounting	48 Hours (4 credits)
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Member Silva said she reviewed the list of ACB Approved Courses and found courses similar to Cost Accounting and Managerial Accounting that were approved in the past but this is the first time she has seen them offered as one class. She is unsure if there were specifics about these individual accounting classes that made ACB approve them from specific colleges.

Vice Chair Stafford asked Member Payson for comment?

Member Payson said he was leaning toward denying this course because he feels it is non-specific.

Member Bailey agreed with Member Payson’s comment, a number of the items do not seem applicable to appraisal work, certainly on the cost side, there may be some things that are relevant but he thinks a majority of them are not.

Member Silva shared having a syllabus verses a short description would have been helpful.

Member Seddon agreed and said she did not feel the description provided was applicable to appraisal. She also said her department does not do a lot of the large personal property auditing and asked Vice Chair Stafford if a course like this was going to be helpful to her department. She also stated that she feels that this course is beyond what her department would do since they are a small county.

Vice Chair Stafford shared that his department would look at their asset register, their opening balance sheet for respective years but if it is more of a managerial or labor management issue, it would be

apart from the appraiser/auditing function and they would be looking at the individual income statement and profit and loss statements when they are looking at individual property value or unitary value. Deputy Director Mitchell asked the Board if they would like to abstain and request additional information.

Vice Chair Stafford added that the Board could also move forward with a motion and add a caveat that will allow the individual to resubmit the course with additional information.

Member Payson asked how the Board would feel about splitting credit for classes. He said in the past the Board has done this and it had gotten kind of “tricky”.

Member Baily stated he was going to ask the same question.

Vice Chair Stafford said the Board has done this in the past. Member Silva agreed and shared that the Board usually had something to give them an indication as to how the course is weighted such as a syllabus, which would be helpful with this course.

Member Payson shared he just wanted to make sure the Board would be willing to split the course hours.

Member Silva said the Board looks at the different school courses to determine if they would approve it and felt the Board would be willing to do that in this case also because this class, coming from another college, could be weighted differently and the Board takes them separately and looks at them as individual courses even though the course looks the same.

Member Payson motioned to deny WI Indianhead Technical College - Cost and Managerial Accounting and if the person submitting the course would like, they can resubmit it in the future with additional information.

Member Bailey seconded the motion.

All members present voted to deny this course.

Vice Chair Stafford asked for Board approval to group items “n” through “q”.

n.	WI Indianhead Technical College	Intermediate Accounting II	48 Hours (4 credits)
o.	WI Indianhead Technical College	Financial Accounting I	48 Hours (4 credits)
p.	WI Indianhead Technical College	Financial Accounting II	48 Hours (4 credits)
q.	WI Indianhead Technical College	Intermediate Accounting I	48 Hours (4 credits)

Member Silva motioned to approve these courses.

Member Payson seconded the motion.

All Members present voted to approve agenda items “n” through “q”.

r.	International Right of Way	U.S. Land Titles	Hours on Certificate
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Member Silva shared that when she was reading the material for this course, she felt it was on the front end of the titling process. She would like to hear other board members comments.

Member Seddon shared that learning about the encumbrances of the property is vital to what her department does and she knows the Board has approved Conference courses such as this one.

Member Payson said he agreed with Member Seddon. Board did approve a title course previously held at one of the conferences had no problem with this course.

Vice Chair Stafford said he thought the Conference course being discussed was Real Estate 101.

Member Payson motioned to approve International Right of Way - U.S. Land Title.

Member Seddon seconded the motion.

All Members present voted to approve this course.

Vice Chair Stafford asked for Board approval to group items “s” through “x”.

Member Silva said she had a question on item “s”, McKissock’s - The Dirty Dozen.

s.	McKissock Learning	The Dirty Dozen	Hours on Certificate
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Member Silva said that she is aware that the Board does not approve classes dealing with fee appraisal forms.
 Vice Chair Stafford clarified that this course is USPAP and deals with the 12 major USPAP rules. He said the examples given are form reports and did not understand how this somehow negates the learning's of USPAP.
 Member Silva asked if this was submitted as a USPAP course.
 Vice Chair Stafford replied that this was a good question. Maybe it should be added that it qualifies as an ethics and standards course. He stated maybe this course should be called separately and added that this course is what McKissock identifies as 12 critical USPAP rules and if approved, it would qualify as ethics and standards. He asked if there was any other discussion regarding this course.
 Member Payson asked for clarification, is the Board separating this course from items "s" through "x".
 Vice Chair Stafford replied that yes, they were.
 Member Silva motioned to approve McKissock's Learning - The Dirty Dozen.
 Member Bailey seconded the motion.
 All members present voted to approve this course and to qualify it as an ethics and standards course.

Vice Chair Stafford asked for approval of items "t" through "x".

t.	McKissock Learning	Understanding Residential Construction	Hours on Certificate
u.	IAAO	Fill "Er Up-Gas Station and c-Store Valuation Webinar	Hours on Certificate
v.	McKissock Learning	Appraisal Practices of Manufactured Housing	Hours on Certificate
w.	McKissock Learning	Appraisal of Self Storage Units	Hours on Certificate
x.	McKissock Learning	Appraisal of Land Subject to Ground Leases	Hours on Certificate

Member Silva motioned to approve agenda items "t" through "x".
 Member Seddon seconded the motion.
 All members present voted to approve these items.

y.	Nevada Assessor's Association	Personal Property	Hours on Certificate
z.	Nevada Assessor's Association	Cost Valuation	Hours on Certificate

Member Payson shared that the Nevada Assessor's Association would be presenting these courses this month during the conference in Winnemucca. These would be presented by Mariann Matz, who will be presenting the Personal Property course. He went on to share that Mariann does a lot of the personal property courses that are provided to Clark County personnel. This course is based on some of the information provided by IAAO's fall course. The Cost Valuation class will be using different varieties of Marshall & Swift cost methods, qualify and determination. The Cost Valuation course is for 2 ½ hours in the afternoon.
 Vice Chair Stafford clarified that the Cost Valuation course is 2 ½ hours and the Personal Property course will be for 4 ½ hours.
 Member Seddon asked if the Personal Property class is similar to the course presented in Clark County for those taking the personal property exam.
 Member Payson replied yes, it was kind of the frame work for it but not the same as the course to take the exam.

Member Seddon shared that she took the Personal Property class and it was probably one of the better classes she has ever had. The class literally breaks it down and explained how Nevada personal property really works, it was Nevada specific.

At this point, Vice Chair Stafford called for items “y” through “z” together and asked for a motion. Member Silva motioned to approve Nevada Assessor’s Association Personal Property & Cost Valuation.

Member Bailey seconded the motion.

All members present voted to approve these courses.

Vice Chair Stafford asked for approval of items “aa” through “bb”.

Members Silva & Seddon asked that item “aa” be discussed.

aa.	McKissock Learning	Mold, Pollution and the Appraiser	Hours on Certificate
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Member Seddon shared that when she read the course description, the titles was deceiving, there was nothing about the appraiser or what the appraiser should do and in all honesty, after reviewing all the material, this is not something the tax appraiser does.

Member Silva agreed and added that the only thing she read that was related to an appraisal was the very last sentence that stated “the importance of having property tested and evaluated before it is bought or sold, this is a critical step for all appraiser and real estate professionals to take.” This, in her opinion, is a mold and pollution class not an appraisal class and relates to if you were going to be doing the inspections for mold and pollutions.

Member Seddon agreed and felt this would be a course for inspectors and she would be the one reviewing the inspection report.

Member Bailey shared, having been on the “other side” of appraising, looking at homes to purchase for example, he does think that being aware of some of these issues are actually something that would be considered when looking at the overall quality of the home and certain issues, he also thinks that having some knowledge would be good. This would have a market impact and people will be seeing this when they are looking at homes. He also said he can see both sides being discussed.

Member Payson said he agreed with Member Seddon. He has a lot of different contaminations, everywhere from dry cleaners to mold issues in individual properties that go to the county board. He did feel a background in this is beneficial when reading reports on contaminations.

Member Silva stated that she felt this course was explaining what the different molds and pollutions were and not the impact, how to value it and what the financial impact is.

Member Payson questioned the title of the course, especially when there might have been more to it. Member Seddon & Silva both agreed the course was very detailed and explained what molds and pollutions are.

Vice Chair Stafford shared that he had reviewed the material and noticed that the photos inside the homes showed molds and water damage and addressed where to look for them. He sees it as being property specific with the photo examples. He said there is a statute on how to adjust for environmental impact properties.

Member Silva said that it is an inspector’s job to identify this and the results come to her verses as an appraiser, going into a structure and identifying molds and the types of molds and pollutions that are present.

Vice Chair Stafford said he thought this course identified the types of issues that could be present in property so when someone comes to you to explain the issues they are having, he can go back to this course and say, “yes, I’ve heard about that and it is a real problem.” He went on to say that the course refers to “suffer physical and neurological effects from toxic molds”. If he hadn’t taken this course and someone came into his office and told him this, he would not believe them. But if he had taken the course he would know this really did exist and the first step in the appraisal problem is identifying the problem.

Member Seddon shared that if there was a class in appraisal of molds, that would be a different story but to her this class, upon her review, basically showed that she would be learning is classifying the different molds.

Member Silva stated that as an appraiser, she would not want to be out in the field making an environmental determination that would have a far reaching effect beyond what she is doing within her job by making that call. She would have it inspected by somebody and have them bring her back the report.

At that point, Vice Chair Stafford said that at that point, you would need the cost estimate.

Member Silva agreed and said if this class leaned more toward cost secure, she would be more apt to say yes in favor of approving the course.

Vice Chair Stafford asked if anybody would like to make a motion.

Member Silva motioned to deny McKissock Learning – Molds, Pollution and the Appraiser.

Member Seddon seconded the motion.

Member Bailey voted to deny this course, Members Payson and Vice Chair Stafford voted to oppose the denial. The course was denied.

bb.	Calypso Continuing Education	USPAP	Hours on Certificate
cc.	IAAO	Dirt Is Just Dirt, Isn't It?	Hours on Certificate

Member Silva motioned to approve Claypso Continuing Education - USPAP and IAAO Dirt Is Just Dirt, Isn't It?

Member Seddon seconded the motion.

All members present voted to approve the motion.

5. FOR POSSIBLE ACTION: Department request for Board to review and approve or uphold denial of continuing education credit hours for the following course:

a.	IAAO	Instructor Evaluation Workshop	Hours Submitted
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Deputy Director Mitchell explained to the Board that this course was placed on the Agenda to either approve the course or uphold the Board denial for continuing education. The Board has denied the course in the past and a request has been made to reconsider the course for continuing education. The course was denied based on similar courses in the past.

Member Silva read the attached ACB minutes from the December 11, 2006 meeting that stated “no credit would be given for Train the Trainer workshops”. This was something that the department did when they first started doing the training classes prior to certification. It was when a member of the department would go and teach a course right before the exam for those taking the exam. She said this is what Train the Trainer was referring to.

Member Payson added that the December, 2006 agenda item was referencing a Clark County employee that had taken the IAAO Training Workshop and shared the description of the workshop may not have been accurate but is sure this is the same course.

Vice Chair Stafford agreed that the course has been renamed and he had taken it. He did not understand the reference to Train the Trainer.

Member Silva shared the Train the Trainer is what the department did and is what was denied for certification hours.

Member Payson then stated if you look at item “p” of the attachment, it is referring to the IAAO 2006 Instructor Training Workshop. He thinks that below it, is just whoever at that time was typing the ACB minutes was using the Train the Trainer in the description.

Member Silva was wondering if the person doing the previous minutes was making the assumption that it was the same thing. She didn't remember this ever being brought forward.

Deputy Director Mitchell stated that Member Payson was correct, the key item is the course description and the comments below is what the board discussed, their decision and why they decided so being

based on that, other classes have been denied and we are asking the board to reconsider and either approve or uphold the previous denial.

Member Payson also discussed the last sentence from the December, 2006 minutes that stated “They are able to teach the class once a year and receive credit.”

Member Silva asked if the course was called Instructor Training Workshop.

Vice Chair Stafford replied “yes and no”, and explained is about delivering adult education, for example, you will use 101 or 112, you would be delivering a portion of the course and graded on it.

The person attending would have to successfully pass the particular class in order to teach it then also pass the Instructor Training Workshop which is now called Instructor Evaluation Workshop. They have made it much more difficult and vigorous.

Member Silva asked if this is the actual class that allows you to teach 101 or 102.

Vice Chair Stafford replied “yes” and you have to attend and pass the I.E.W. (Instructor Evaluation Workshop) first. He added that they are only passing one out of five. He explained that he allowed his certification to lapse and had to retake the course and that he must teach once every three years. If he does not teach once every three years, he must retake the I.E.W. course. The emphasis is on delivering adult education training.

Member Seddon asked for clarification. If they are sending employees for this training, why are they not receiving credit for it? She understands that they are getting credit for instructing.

Vice Chair Stafford said that, for example, last year he taught 112, he received half the credit for it.

Member Silva explained if they receive credit for the I.E.W. course and then teach a course and receive credit for it, they receive double credit.

Member Seddon asked Vice Chair Stafford his opinion of it.

Vice Chair Stafford said it’s his opinion that the board not gives credit for it. He is being taught to teach, which is not related to appraisal.

Member Seddon shared that she wants to “be behind whatever it is we need to do for our instructors to teach” because she thinks there are too few instructors and we need to give them every bit of incentive.

Member Silva added that we still have to fall within the parameters of the statutes.

Member Seddon agreed but still felt they are still learning something that is mandatory for them to be able to teach appraisal classes.

Member Payson shared that it is more about training how to instruct but doesn’t feel they should be getting credit for the initial course.

Member Silva said she would equate it to a managerial class for a supervisor.

Vice Chair Stafford asked for a motion to uphold the denial or reverse the decision made previously.

Member Silva motioned to uphold the denial of the Instructor Evaluation Workshop aka Instructor Training.

Member Seddon seconded the motion.

All members present voted in favor of the motion to uphold the denial.

Member Payson shared that in September, Clark County is going to be sending appraiser to the Conference to take the Instructor Evaluation Workshop, allowing them to have another instructor in Clark County.

6. For Possible Action: Department request for Board to uphold Department approved continuing education credit hours for the following course(s):

a.	IAAO 38 th Annual Legal Seminar Program	Legal Seminar	Hours Submitted
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Member Payson clarified this course was probably approved in the past but not this particular one.

Member Silva asked if this is similar to the IAAO Conference where the Board had to approve the specific courses within the seminar.

Denesa Johnston explained the certificate submitted indicates a straight 12 hours and has nothing else on it. She asked if all board members received the backup material in their packets.

Vice Chair Stafford said that he did receive the outline material.

Member Silva asked if the Board wanted to approve the individual courses.

Member Payson shared he went to one of these courses years ago and it was more relevant for the Board and was mostly presented by attorneys. He thought most of courses listed in the description, with the exception of one hour, were relevant.

Vice Chair Stafford stated that he felt most of these courses were assessment and administration related and asked for a motion.

Member Payson motioned to approve the IAAO 38th Annual Legal Seminar Program – Legal Seminar.

Member Bailey seconded the motion.

All members present voted to approve the motion.

Vice Chair Stafford called for a five minute break at this time.

Vice Chair Stafford called the meeting back to order at 11:15 a.m.

7. FOR POSSIBLE ACTION/DISCUSSION: Review and Discuss the Appraiser Certification Board Bylaws.

Member Payson stated that he felt the Bylaws should be left as is until the regulations are approved because some of the wording may change.

Member Bailey asked if this item could be tabled until the next meeting.

Deputy Director Mitchell asked if he could have some input here. He shared that what has been presented to the Board today is a combination of several submissions of proposed changes received from board members. There may be items with different wording and the sentence may not make sense because three different proposals were submitted. Once the regulation is passed, he thinks we can, as a department, clean up a lot this and submit to the board a standard copy with all the changes for their approval.

Vice Chair Stafford asked Deputy Director Mitchell if he saw a problem with the board approving the bylaws at this time.

Deputy Director Mitchell said the Board would have to give the Department the ability and authority to make judgment calls where there are two or three conflicting proposals or the board would have to walk through each item.

Member Payson shared that if the board wanted to go through this, it would take some time. He shared that the bylaws have been out since 1988 and never been updated therefore three to six months would not matter.

Deputy Director Mitchell added that once the regulation is approved, a lot of the changes would fall in line naturally.

Member Payson asked if the Bylaws had to be voted on by the Assessors or by the Appraiser's Certification Board (ACB).

Vice Chair Stafford replied that they are voted on by ACB.

Member Seddon suggested that we "throw stuff out there" while we are trying to figure stuff out to the Assessors but the ultimate approval comes from this Board.

Member Payson shared that it might not be a bad idea to submit the changes to the assessors for some general discussion, possibly during the upcoming conference. He said that he knows there is some wanting to read through the Bylaws.

Member Seddon added that, speaking from the assessor's side, a lot of the verbiage is not going to make a difference, maybe if there is a major change, such as from the five years to three years. She added that if we really want their opinion, we needed to pick and choose the things that are going to make an impact or are really going to change and send those to them; we will get a better response rather than having them read through the entire set of bylaws.

Vice Chair Stafford stated it appeared to be mostly clean up.

Member Silva said that there are a couple of things that she would like to bring that she had noticed with new employees coming on.

- There is really nothing in here and nothing within the statute that addresses reinstatement, such as at what time do you have to retake the certification test, do you have to retake the certification test.
- If an appraiser returns after being gone for three years, if you have all the education hours and kept current, is it just a given, do you have to start over with your 180 hours, do you retake the test if you haven't.
- Another issue is the Temporary Certificate, if somebody goes back to the same assessor's office after being gone and they were already issued a temporary certificate, can they receive another one. The statute states they can only have it once. What milestone do returning appraiser's start in. Vice Chair Stafford also discussed the Temporary Certificate process. He stated that the reinstatement process needed to also be addressed along with how far back we can go when applying courses to the 180 hour milestone.
- The Bylaws state that they have to go before the board but do they start over and at what point do they start over. This has been an ongoing issue and needs to be addressed.

Member Payson asked if this could be tabled until the next meeting so that the board can be more prepared. All members present agreed that this should be tabled, thus allowing members to be more prepared.

Deputy Director Mitchell offered to work on clean up and clarification of discussed Bylaw issues being discussed and present it to the Board at the next meeting.

8. Briefing to and from Appraiser Certification Board and Department Staff.
Deputy Director Mitchell verified he will work on the wording for the Bylaws to be presented at an upcoming meeting after the regulations are finalized. He requested, with the Boards approval, to create a "consent agenda" based on past experience. Basically, for example, do a grouping like Vice Chair Stafford did during the beginning of this meeting. He said this would allow the Department to structure the agenda for future meetings. The Board Members agreed this would be a good idea.

9. FOR POSSIBLE ACTION: Schedule Date and Review Agenda Topics for the Next Appraiser's Certification Board Meeting.

- The Board agreed to hold the next meeting on June 7, 2018.
- Appraiser Certification Bylaws.

Member Payson discussed the upcoming continuing education letters that will be going out to the Assessor's offices. He shared that he has discussed with Jeff and Denesa over the past year the accounting of hours. He said the person with Clark County who tracks the continued education uses the transcripts provided by the department to track training. He discussed the milestone of the 36 hours per year until the 180 hours are reached in the first five years. He said the important issue is how many of the 36 hours per year the employee is delinquent. There needs to be a way for the department to report these yearly hours (36 hours per year). He would like to see the department provide the counties with a letter showing how many hours are needed during the years in which the five year milestone applies.

Deputy Director Mitchell agreed and asked Denesa to work on a letter reflecting the first year (five year) milestone breakdown.

10. Public Comment (See Note 1)
There were no public comments.

11. ADJOURNMENT

The meeting was adjourned at 11:55 am.