

**APPRAISER CERTIFICATION BOARD
AGENDA**

**DEPARTMENT OF TAXATION
1550 COLLEGE PARKWAY
LARGE CONFERENCE ROOM
CARSON CITY, NEVADA 89706**

**June 12, 2017
9:00 a.m.**

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the teleconference number.

Note: Items on this agenda may be taken in a different order than listed.

Items may be combined for consideration by the Appraisal Certification Board.

Items may be pulled or removed from the agenda at any time.

Action will be taken on the following items listed in **Bold**:

1. Roll Call and Opening Remarks
2. Public Comment (See Note 1)
3. **FOR POSSIBLE ACTION: Approval of Minutes for March 8, 2017.**
4. **FOR POSSIBLE ACTION/DISCUSSION: Review and Discuss the Appraiser Certification Board Bylaws.**
5. DISCUSSION: Terms of Appraiser Certification Board Members chosen by the Nevada Assessor's Association.
6. DISCUSSION: Discussion of Temporary Regulations as they pertain to continuing education requirements for property tax appraisers and the possibility of scheduling another Workshop in the future regarding these regulations.
7. DISCUSSION: Per NRS 361.224, Department report regarding appraisers failing to meet requirements for continuing education.
8. **FOR POSSIBLE ACTION: Review and approval of continuing education credit hours for the following courses:**

a.	Appraisal Institute	Residential Market Analysis & Highest & Best Use	Hours on Certificate
b.	College of Southern Nevada	RE-206 Real Estate Appraising	36 hrs
c.	McKissock	Managing Appraiser Liability	Hours on Certificate
d.	McKissock	Residential Property Inspection for Appraisers	Hours on Certificate
e.	McKissock	A Review of Disciplinary Cases: How to Avoid a Visit with the Licensing Board	Hours on Certificate
f.	Utah Valley University	Intermediate Accounting I – ACC 3010	36 hrs
g.	Utah Valley University	Intermediate Accounting II – ACC 3020	36 hrs
h.	Utah Valley University	Cost Management – ACC 3300	36 hrs
i.	Utah Valley University	Accounting Info Sys – ACC 3510	36 hrs

j.	Utah Valley University	Ethics and Values – PHIL 2050	36 hrs
k.	Utah Valley University	Auditing – ACC 4110	36 hrs
l.	Utah Valley University	Advanced Management Accounting – ACC 4310	36 hrs
m.	Utah Valley University	Info Systems Auditing – ACC 4510	36 hrs
n.	Truckee Meadows Community College	Financial Accounting – ACC 201	36 hrs
o.	Truckee Meadows Community College	Managerial Accounting – ACC 202	36 hrs
p.	Truckee Meadows Community College	Real Estate Math – MATH 107	36 hrs
q.	Appraisal Institute	Residential Site Valuation & Cost Approach (201R)	Hours on Certificate
r.	Appraisal Institute	Residential Sales Comparison & Income Approaches (202R)	Hours on Certificate
s.	Appraisal Institute	Residential Market Analysis & Highest & Best Use (200R)	Hours on Certificate
t.	Appraisal Institute	Online Residential Site Valuation and Cost Approach (OL-201R)	Hours on Certificate
u.	ASA 2015 International Appraisers Conference	Expert Witness Work: Educating the Jury	Hours on Certificate
v.	ASA 2015 International Appraisers Conference	Grouped Asset Appraisals	Hours on Certificate
w.	ASA 2015 International Appraisers Conference	Semiconductor Equipment Liquidation: A Case Study	Hours on Certificate
x.	ASA 2015 International Appraisers Conference	The Changing Paradigm for Manufacturing and Tooling Equipment	Hours on Certificate
y.	ASA 2015 International Appraisers Conference	The Fundamentals of Estimating Economic Lives of M&E	Hours on Certificate
z.	ASA 2015 International Appraisers Conference	The Income Approach for Equipment & Facilities	Hours on Certificate
aa.	ASA 2015 International Appraisers Conference	State of the Gaming Industry	Hours on Certificate
bb.	ASA 2015 International Appraisers Conference	Seven Things You Should Know about Casinos	Hours on Certificate
cc.	ASA 2015 International Appraisers Conference	Valuing Celebrity: Considering Added Value Due to Provenance	Hours on Certificate
dd.	ASA 2015 International Appraisers Conference	When Worlds Collide: When Business Valuation Issues Need to be Discussed in a Personal Property Appraisal	Hours on Certificate
ee.	Royal Institution of Chartered Surveyors (RIC)	Conflicts of Interest	1 hr
ff.	Royal Institution of Chartered Surveyors (RIC)	Renovalue-Integrating Sustainability into Valuation Practices	1 ½ hr
gg.	Royal Institution of Chartered Surveyors (RIC)	Ethical Standards Walkthrough	1 hr
hh.	Royal Institution of Chartered Surveyors (RIC)	Risk, Liability & Insurance in Valuation Work	1 hr
ii.	Royal Institution of Chartered Surveyors (RIC)	Professional Ethics for RICS Members	3 hrs
jj.	ASA 2015 International Appraisers Conference	Off Site Tour: Ritchie Bros	Hours on Certificate
kk.	Department of Taxation	NRS 360, 361, 361A	4 hours
ll.	Department of Taxation	Assessment Functions, Appraisal Concepts, Appraisal Process	4 hours
mm.	Department of Taxation	General Data; Trends Affecting Value	4 hours
nn.	Department of Taxation	Land Description Site Valuation	4 hours
oo.	Department of Taxation	Comparative Sales Approach	4 hours
pp.	Department of Taxation	Cost Approach	4 hours
qq.	Department of Taxation	Depreciation	8 hours
rr.	Department of Taxation	Real Estate Investment and Finance	4 hours
ss.	Department of Taxation	Development of Net Income	4 hours

tt.	Department of Taxation	Discount Rate, Recapture Rate, Effective Tax Rate	4 hours
uu.	Department of Taxation	Composite Rate, Historical Capitalization	4 hours
vv.	IAAO	Experts and Evidence; How to Use Them Effectively	2 hours
ww.	Department of Taxation	Land Valuation & Ratio Analysis	4 hours

9. Briefing to and from Appraiser Certification Board and Department Staff.

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

11. Public Comment (See Note 1)

12. ADJOURNMENT

Note 1: This item is to receive public comment on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Appraiser Certification Board. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual the board may refuse to consider public comment. See NRS 233B.126.

Note 2: Disabled persons who will require accommodations or assistance at this meeting should write or call the Department of Taxation at 775-684-2100 in advance.

Note 3: Persons who wish to continue to receive notice of meetings must renew the request every six months after the first request is made because "[a] request for notice lapses 6 months after it is made." NRS 241.020(3)(c)."

Note 4: Notice agendas were posted at the following locations: Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation, 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street, Carson City.

Notice of this meeting was Faxed or E-mailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 850 Elm Street, Suite 2, Elko; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at <http://tax.nv.gov/> and on the Department of Administration website at <https://notice.nv.gov/>