



Nevada Property Tax Appraiser Certification



Temporary Certification and The Certification Examination

Nevada Department of Taxation

December, 2023

Introduction

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

Appraiser certification involves 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 in order to get permanently certified.*
- 3) Property tax appraisers must earn continuing education credits in order to maintain certification.*

This brochure discusses Items 1 and 2, temporary certification and the certification exam. Continuing education requirements are discussed in a separate brochure.

Authority

The Department certifies property tax appraisers according to the requirements of NRS 361.221 through 361.2242. The Appraiser Certification Board (ACB) advises the Department on any matter pertaining to certification and continuing education. In general, ACB approves the number of contact hours to be awarded for approved courses and advises the Department about individuals who have failed to satisfy continuing education requirements. The Board may recommend suspension or revocation of certification pursuant to NAC 361.571 and 361.573.

When does temporary certification start and when does it end?

Temporary certification starts based on the date of hire as an appraiser, not when the certification is applied for or when it is received. This is so in order to ensure all judgments made by the appraiser from the first day on the job are covered by the temporary certification. Temporary certification continues for up to a two-year period or until the certification examination is successfully passed.

The first step in getting temporary certification is to notify the Department. A form is provided on the Department's website entitled "Application for Temporary Appraiser Certification." The form provides basic contact information, and asks for verification of employment by the assessor, the date of hire, and the actual duties of the position. This is needed to make a determination about the ending date of temporary certification (2 years from the date of hire as an appraiser) which appears on the certificate, and also to determine if the person is actually in a position of making valuation judgments for property tax purposes. The form also asks for documentation for completed classes so that the Department can start a file on continuing education.

Do I have to take the exam if I have a professional designation?

At some point during the two-year period of temporary certification, the appraiser must take the certification examination. All candidates must take the general examination, whether or not a professional designation has been earned. This is so because the general examination tests the appraiser's knowledge of Nevada statutes and regulations, which would likely not be part of a professional designation test.

In addition, real property appraiser candidates must pass the real property component and personal property appraiser candidates must pass the personal property component. Appraiser candidates who have a professional designation, such as the IAAO's CAE designation, may be eligible to waive the appropriate "specific knowledge" real or personal property component of the examination and only take the general examination.

How do I sign up for the examination?

The first step in taking the exam is to fill out another form. The Department has a second form on its website entitled "Request for Appraiser's Certificate Examination and Application for Property Tax Appraiser's Certification." The form is designed to let the Department know which test the applicant wants to take, when he wants to take it, and where he wants to take it. Verification of employment is asked for again to be sure the candidate is still an employee of the county or state.

What's on the test?

The Nevada Administrative Code (NAC) at 361.563 lists the topics that must be included in the general and specific portions of the examination. You must receive a score of 70% on each section in order to receive permanent certification.

The Department offers a one-day refresher course once or twice a year covering topics which usually appear on the exam. Typically the refresher course is the day before the exam, usually scheduled around the Assessor's Association conferences.

Can I take the exam anytime?

Check the Department's website for the list of exam dates currently available. State regulations require the Department to offer the examination at least once each quarter, and at least once a year in northern and southern Nevada. Additional times may be created if there is a written request from an assessor and if the Department can afford the personnel and resources to conduct an additional test. Generally, if there are 5 or more persons desiring to take the test, the Department will schedule an additional exam time.

In the event of failure, the certification examination may be taken again. An applicant will be given credit for each section of the exam that is passed.

QUESTIONS?

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OR LOOK FOR INFORMATION ON OUR WEBSITE:

<https://tax.nv.gov/>

Select Boards/Meetings, then select Appraiser Certification Board, then select Link to Appraiser Testing Information.