



Nevada Property Tax Appraiser Continuing Education Requirements



Nevada Department of Taxation

June, 2007

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 3 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 Item 3, continuing education requirements.

Authority

The Department certifies property tax appraisers according to the requirements of NRS 361.22 through 361.224.

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.

How many hours must I earn?

Until 180 hours of continuing education are earned, an appraiser must take 36 contact hours annually. If the appraiser takes more than 36 hours in any given year, the excess may be carried over and applied to the annual requirements for up to the next 3 years. A year is defined as a fiscal year, not a calendar year. (July 1 through June 30).

At least 4 of the 180 hours must have been earned in training in ethical and professional standards.

After 180 hours of continuing education are earned, the appraiser only needs to take 36 hours during every 5 year period thereafter. The 5 year period begins with the fiscal year immediately after the fiscal year in which the 180 hours are completed. If the appraiser takes more than 36 hours during the 5 year period, the excess is NOT carried over to the next five year period. See *NAC 361.567 (5)*.

What documentation do I need?

It is the appraiser's responsibility to obtain the appropriate written documentation verifying the appraiser has completed the coursework, including a certificate of attendance that shows the appraiser's name, name of the course, signature of the instructor, the dates of attendance, and the grade received.

The appraiser should annually submit the documentation to the Department by June 1, unless annual requirements have been waived. The regulations do not state a due date, but the ACB must consider whether persons have fulfilled continuing education

requirements on or before July 15th of each fiscal year. In order to have a sufficient amount of time to process documentation, the Department requests your information by June 1.

If the appraiser has earned over 180 hours, the appraiser should hold the documentation and submit it all together between July 1st of the fourth year and June 1st of the fifth year.

The Department is required to notify appraisers who have not satisfied the continuing education requirements no later than April 30th. If you should receive such a notification, don't be offended! We're just letting you know that our records show you need to take a class to fulfill requirements, or submit the records for courses already taken.

Once submitted, the Department maintains current records of continuing education. Such records are considered confidential and are only available to Department staff, ACB members, and your employer.

You may ask for a transcript at any time.

What courses fulfill continuing education requirements?

Credit for coursework will only be granted by the Department for courses approved by the Appraiser Certification Board (ACB). Look on the Department's website for the most current list of approved courses.

If you want to take a course that has not been previously approved by ACB, you may submit an application requesting approval. The course should be approved before you take it, so plan ahead! See *NAC 361.565(2)*. A form is on the Department's website to help you apply.

How are contact hours awarded?

Check out NAC 361.567 to see how contact hours are awarded. Generally, one hour of instruction equals one contact hour. For instance, a course that consists of 4 days of instruction and an exam on the fifth day, will be awarded 36 contact hours. University courses will be awarded 12 contact hours for each semester credit earned. For courses other than college courses in which a test is given but not passed, one-half of the contact hours may be awarded depending on satisfactory evidence of attendance.

Contact hours will not be awarded for university courses in which a passing grade was not earned or if the objective of the course is a prep course for real estate licensure.

If you teach the course, you can earn contact hours equal to the number of hours spent lecturing, but contact hours will only be awarded once in a 12-month period.

Contact hours for a course previously taken will not be awarded unless all 4 of the following conditions have been met:

- 1) You request the Department for credit;
- 2) At least 3 years have passed since you last took the course;
- 3) You did not receive any credit hours previously; AND
- 4) No other training is otherwise available.

Questions?

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Email address:

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OR LOOK FOR INFORMATION ON OUR
WEBSITE:

<http://www.tax.state.nv.us/>

Select Assessment Standards, then
select Publications and Forms, then
scroll down to Appraiser Certification
Board.