



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
Governor  
JAMES DEVOLLD  
Chair, Nevada Tax Commission  
DEONNE CONTINE  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

**Small Business Impact Statement**  
Per NRS 233B.0609

**Temporary Regulation**  
**Property Tax Appraiser Continuing Education Requirements**

The Department concluded there is no substantial impact on small businesses based on the contents of the regulation.

Section 1 amends NAC 361.547 to clarify that contact hours earned by property tax appraisers for purposes of continuing education, do not include the time devoted to taking an examination at the conclusion of a course. Section 2 amends NAC 361.565 to provide for additional courses considered relevant for purposes of continuing education by property tax appraisers. Section 3 amends NAC 361.567 to clarify that hours are awarded primarily on the basis of the number of hours listed on the certificate of completion of a class; or if the certificate fails to list the hours, on the basis of other documentation required to be submitted. Credit hours that are awarded by the Department are final, even though in subsequent years the course length or content might change. The Department may grant credit for coursework earned that is older than 5 years if applied to the first 180 hours earned; thereafter, the coursework earned must be no older than 3 years. Certification is subject to suspension or revocation if continuing education requirements are not met within a 3 year period

**Methods Considered to Ascertain the Impact of Temporary Regulation**

The Department solicited comments from the public through one workshop and an adoption hearing. Notice of the workshop and the hearing were noticed as required on three different websites and individual notices sent to the interested parties lists maintained by the Department. In addition, the Department sent a Small Business Impact Statement and Questionnaire to small businesses on its interested parties list, but received no response from small businesses.

**Description of How Comment was Solicited from Affected Small Businesses**

The Department of Taxation (Department) on behalf of the Nevada Tax Commission ("Commission") conducted a workshop on the date listed below to solicit input on Temporary Regulation on Property Tax Appraiser Continuing Education Requirements.

Date of Notice	Workshop or Hearing	Date of Workshop or Hearing	Total Number Notified	Number of Businesses Notified
10-3-2016	Workshop	10-21-2016	321	91
11-4-2016	Hearing	12-5-2016	TBD	TBD

The workshop on October 21, 2016 was held at the Board Room of the Gaming Control Board located on College Parkway in Carson City with video conferencing to the Grant Sawyer State Office Building, Room 2450, located on East Washington Avenue in Las Vegas, Nevada. The adoption hearing will be held on December 5, 2016, at the Silver State Insurance Exchange, 2310 South Carson Street, Suite 2 with video conferencing to the Silver State Insurance Exchange, 150 N. Stephanie, Suite 100, Henderson, Nevada.

In accordance with NRS 241.020, meeting notices and agendas were posted at the principal office of the Department of Taxation in Carson City, Nevada, as well Department of Taxation offices in Reno, Henderson, and Las Vegas, and on the Department's website at [www.tax.state.nv.us](http://www.tax.state.nv.us), the Department of Administration website at <https://notice.nv.gov/> and the Legislative Counsel Bureau website at <http://leg.state.nv.us>. The notices were also posted at the NV State Library and Archives, the Las Vegas Library, the Clark County Government Center, the Attorney General's office, and the Legislative Counsel Bureau. In addition, the notices were faxed to the following libraries for posting: Amargosa Valley Library, Boulder City Library District, Clark County Library, Churchill County Library, Elko County Library, Esmeralda County Library District, Henderson District Public Libraries, Humboldt County Library, Lincoln County Library, Mineral County Library, Pahrump Community Library, Pershing County Library, Round Mountain Public Library, and White Pine County Library. In addition, the workshop and meeting notices were mailed to all persons on the Department of Taxation's interested parties list.

The Department of Taxation also solicited input from small businesses by emailing a Small Business Impact Statement and Questionnaire on October 13, 2016 to persons on a list of businesses and trade associations maintained by the Department. No responses were received.

No small businesses commented on the regulation at the workshop.

Copies of the minutes from these meetings are available from the Department of Taxation, Local Government Services Division, 1550 College Parkway, Carson City, Nevada 89706, or call Chali Spurlock at (775) 684-2066.

### ***Estimated Economic Impact***

The Department determined that the regulation does not impose a direct and significant economic burden upon a small business or restrict the formation, operation or expansion of a small business. The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public.

### ***Beneficial Effects***

The economic benefit is derived from an improved administration of the property tax appraiser continuing education program. Hours will not be awarded for time spent taking examinations; more topics are included in the list of types of courses that are acceptable training for property tax appraisers; and courses taken that are older than 3 years cannot be applied to current three-year period continuing education requirements.

### ***Adverse Effects***

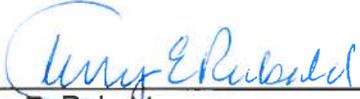
The regulation presents no reasonably foreseeable or anticipated, adverse economic effects to small businesses or to the general public.

### ***Immediate and Long-Term Effects***

The immediate and long-term effects will be to improve efficiency and reduce costs associated with the administration of the property tax appraiser continuing education program.

## CERTIFICATION

I certify that the information contained in this statement was prepared properly; a concerted effort was made to determine the impact of the proposed regulation on small business; and the information is accurate to the best of my knowledge or belief.



Terry E. Rubald  
Terry E. Rubald  
Deputy Executive Director  
Nevada Department of Taxation

Date: November 4, 2016