



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Posted: November 4, 2016

NOTICE OF PUBLIC HEARING
FOR THE ADOPTION OF TEMPORARY REGULATION OF THE
NEVADA TAX COMMISSION

The Nevada Tax Commission (Tax Commission) will hold a public hearing on December 5, 2016 commencing at 9:00 a.m. at the Silver State Insurance Exchange, 2310 S. Carson Street, Suite 2, Carson City with video-conferencing to the Silver State Insurance Exchange, 150 N. Stephanie, Suite 100, Henderson, Nevada. The Tax Commission will receive testimony from all interested persons and consider and take action on proposed temporary adoption of amendments, additions and deletions to the Nevada Administrative Code as identified in **Temporary Regulation on Appraiser Certification and Continuing Education**.

The following information is provided pursuant to the requirements of NRS 233B.0603:

1. The Need for and Purpose of the Proposed Temporary Regulations.

The need and purpose of the proposed temporary regulation regarding appraiser certification and continuing education, is to update and clarify existing provisions relating to the study of relevant subject matter courses; the basis for awarding contact hours by the Department; and to provide consistency with the requirements of NRS 361.223 regarding completion of continuing education during a three-year period by property tax appraisers.

Terms or Substance of the Proposed Temporary Regulation or Description of the Subjects and Issues Involved.

First: Section 1 amends NAC 361.547 to clarify that contact hours do not include the time devoted to taking an examination at the conclusion of a course.

Second: Section 2 amends NAC 361.565 to provide for additional courses considered relevant for purposes of continuing education by property tax appraisers.

Third: 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.

2. Estimated Economic Effect of the Proposed Temporary Regulation on the Business which it is to Regulate, and the Public.

A. Adverse and Beneficial Effects.

The proposed permanent regulation presents no reasonably foreseeable or anticipated adverse economic effects to businesses or to the general public. 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. In making this analysis, the Department considered that the regulation applies only to property tax appraisers.

B. Immediate and Long-Term Effects.

The immediate and long-term effects will be to improve the administration of the continuing education program and to ensure that coursework taken by property tax appraisers is recent and applicable to the jobs they perform.

3. The Methods Used by the Agency in Determining the Impact on a Small Business.

The Department mailed or emailed a Small Business Impact Statement and Questionnaire on October 13, 2016 to persons and businesses on the Department's interested parties list. No responses were received. Because of the nature of the regulation, the Department believes there is minimal to no impact on a small business.

4. Estimated Cost to Agency for Enforcement of the Proposed Temporary Regulation.

The proposed temporary regulation is expected to improve the administration of the property tax appraiser continuing education program. The estimated cost of enforcement related to administration of the program to the Department of Taxation is minimal.

5. Regulations of Other State or Local Governmental Agencies which the Proposed Temporary Regulation Overlaps or Duplicates and the Necessity Therefore.

The proposed temporary regulation does not overlap or duplicate regulations of other state or local governmental agencies.

6. Establishment of New Fee or Existing Fee Increase.

None

7. Regulation required by Federal law.

Not applicable

8. More stringent than federal regulation

The Department is not aware of any similar federal regulations of the same activity in which the state regulations are more stringent.

9. How to obtain the approved or revised text of regulations:

You may obtain a copy of the proposed regulation by writing to the Nevada Department of Taxation, Division of Local Government Services, 1550 College Parkway, Carson City, Nevada 89706; or by calling the office at (775) 684-2100. The proposed regulation is also available for review and download on the Department of Taxation website: http://tax.nv.gov/Boards/Public_Meetings/

Persons wishing to comment on the proposed action of the Nevada Tax Commission may appear at the above scheduled public hearing or may address their comments, data, views, or arguments, in written form, to the Department of Taxation, 1550 College Parkway, Suite 115, Carson City, Nevada 89706. **Written submissions must be received at least two weeks prior to the above scheduled public hearing.**

A copy of this notice and the proposed temporary regulations to be adopted and amended will be on file at the Nevada State Library, 100 Stewart Street, Carson City, Nevada, for inspection by members of the public during business hours. Additional copies of the notice and the proposed temporary regulations to be adopted and amended will be available at the Department of Taxation, at the addresses listed below and on the Department of Taxation website, <http://tax.nv.gov/> and in all counties in which an office of the Department of Taxation is not maintained, at the main public library, for inspection and copying by members of the public during business hours. The text of the proposed temporary regulations will include the entire text of any section of the Nevada Administrative Code, which is proposed for amendment or repeal. Copies will be mailed to members of the public upon request. A reasonable fee may be charged for copies if deemed necessary.

Under NRS 233B.064(2), when adopting any regulation, the Agency, if requested to do so by an interested person, either prior to adoption or within 30 days thereafter, shall issue a concise statement of the principal reasons for and against its adoption and incorporation, and its reason for overruling the consideration urged against its adoption.

Deonne Contine, Secretary



By Terry E. Rubald, Deputy Executive Director
Department of Taxation
November 4, 2016

Note 1: We are pleased to make reasonable accommodations for members of the public who are disabled and wish to attend the meeting. If special arrangements for the meeting are necessary, please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City Nevada, 89706 or call (775) 684-2180 prior to the meeting.

Note 2: Materials and files for items on this notice are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this notice may be made to:
Terry Rubald, Deputy Executive Director, Department of Taxation, 1550 College Parkway, Suite 115, Carson City, NV 89706

Note 3: Notice of this meeting was posted in the following Carson City, Nevada locations: Department of Taxation, 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street. Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; 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 posted on the Internet through the Department of Taxation website <http://tax.nv.gov/> and on the Internet website maintained by the Legislative Counsel Bureau <http://leg.state.nv.us/> and the Department of Administration website <https://notice.nv.gov/>.
