

**PROPOSED REGULATION OF THE  
NEVADA TAX COMMISSION**

**Temporary Regulation T00x-16**

Draft - October 21, 2016

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §§1-8, NRS 360.090 and 360.250.

A REGULATION relating to taxation; and amending regulations regarding the certification of property tax appraisers.

**Section 1. Chapter 361 of NAC is hereby amended by adding thereto a new section to read as follows:**

*“Day of instruction” shall be deemed to mean seven contact hours of instruction.*

**Sec. 2. NAC 361.547 is hereby amended to read as follows:**

**361.547 “Contact hour” defined.** ([NRS 360.090](#), [361.221](#), [361.223](#)) “Contact hour” means 1 hour of credit toward continuing education requirements awarded by the Department for attendance at or instruction of an approved education course. *Contact hours do not include the time devoted to taking an examination.*

**Sec. 3. NAC 361.565 is hereby amended to read as follows:**

**361.565 Continuing education: Review and approval of courses; list of approved courses.** ([NRS 360.090](#), [361.221](#), [361.223](#))

1. The Board will review courses of continuing education and may recommend the approval of such a course by the Department if the Board determines that:

(a) After evaluating the contents of the course for correctness, applicability to appraisal for property tax purposes and relevance to current issues and trends concerning appraisal, the subject matter of the course is relevant to understanding and applying the standards established by the

International Association of Assessing Officers or any other member organization of the Appraisal Foundation;

(b) The subject matter of the course is relevant to understanding:

- (1) The application of the statutes and regulations of this State;
- (2) The published appraisal and assessment standards of the Department;
- (3) Laws relating to real estate, water and mining; or
- (4) Administrative procedures;

(c) The subject matter of the course is relevant to understanding the concepts and applications of mass appraisal, including, without limitation, the application of technology such as geographic information systems (GIS) mapping, ~~and~~ computer automated mass appraisal systems *and applied statistics*; or

(d) The subject matter of the course is relevant to understanding the concepts and applications of the appraisal of centrally assessed properties, including, without limitation, principles of accounting, *allocation, apportionment, economics, finance, and unitary valuation* ~~and finance~~ ].

2. A person who wishes to receive contact hours for a course of continuing education that has not been approved by the Department must apply to the Department for such approval before taking the course. The application must be in writing and include, without limitation, the name and address of the organization that is sponsoring the course, a list of the instructors of the course and their qualifications, and a syllabus of the course that indicates the coursework and the books to be used in the course.

3. The Department will provide a list of all approved educational courses to the assessor of each county, and may provide the list to any other person who requests it in writing. The Department will update the list at least every 3 years.

**Sec. 4. NAC 361.567 is hereby amended to read as follows:**

**361.567 Continuing education: Credit; documentation; waiver of and failure to satisfy requirements.** ([NRS 360.090](#), [361.221](#), [361.223](#))

1. The Department, in consultation with the Board, will determine the appropriate number of contact hours to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete approved education courses and provide documentation to the Department as required by subsection 2. Unless otherwise noted on the certificate of completion for an approved course of education, contact hours may be awarded as follows:

(a) If a person completes an approved education course that consists of 4 days of instruction or less, the Department may award the person ~~[8]~~ **7** contact hours for each *full* day of the course *and 3-1/2 contact hours for each half day.*

~~(b) [If a person completes an approved education course that consists of 4 days of instruction and an examination on the fifth day, the Department may award the person 36 contact hours.]~~

~~(c) [If a person completes an approved education course that consists of 5 days of instruction the first week and 4 1/2 days of instruction the second week, the Department may award the person 76 contact hours.]~~

(d) If a person completes an approved education course offered by a university or community college, the Department may award the person 12 contact hours for each semester credit earned.

(e) If an approved education course includes an examination for the course and a person completes the instruction for the course but fails to pass the examination, the Department may award the person one-half of the contact hours that the person would have been awarded had he or she passed the examination. If the person did not complete the instruction for the course, the Department may award the person 4 contact hours for each full day of instruction that he or she completed if the person provides evidence satisfactory to the Department of his or her attendance at the course. If a person who is awarded contact hours pursuant to this paragraph subsequently passes the examination for the course, the Department may award the person a number of contact hours equal to the total contact hours approved for the course minus contact hours previously awarded to the person for the course pursuant to this paragraph.

(f) The Department will not award any contact hours for the completion of any portion of a course in real estate or the appraisal of property if the primary objective of the course is to prepare those persons taking the course to take and pass an examination for licensure in real estate or the appraisal of property.

(g) The Department will not award any contact hours for any portion of a course at a university or community college if the person taking the course does not earn a passing grade or withdraws from the course.

(h) If a person instructs an approved education course, the Department may award the person a number of contact hours equal to the number of hours the person spent lecturing during the course or teaching as part of a group. The Department will not award contact hours:

- (1) For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or
- (2) For teaching the same course more than once in a 12-month period.

*(i) Credit hours awarded for completion of a course prior to July 1, 2014 are deemed final, irrespective of subsequent changes to course content or length after that date.*

2. A person who holds an appraiser's certificate and for whom the annual training requirement has not been waived pursuant to [NRS 361.223](#) shall, on or before July 1 of each year, provide written documentation to the Department of each approved education course the person has taken, and the total contact hours he or she has earned, since July 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the name of the person, the name of the course, the signature of the instructor of the course or the authorized representative of the organization that sponsored the course, and the dates of the person's attendance at the course. A transcript of grades, if any, from the organization that sponsored the course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lieu of a certificate of attendance.

3. ~~[The Department, in consultation with the Board, may consider granting a person full credit towards the annual training requirement of 36 contact hours set forth in [NRS 361.223](#) for approved education courses previously taken if:~~

~~—(a) The person makes a request to the Department for such credit;~~

~~—(b) At least 3 years have elapsed since the person last attended the course;~~

~~—(c) The person has not previously received contact hours for the course; and~~

~~—(d) No other training is available to enable the person to comply with the annual training requirement of 36 contact hours.]~~ *The Department, in consultation with the Board, may grant credit for coursework earned that is older than 5 years if applied to the first 180*

*hours earned. After 180 hours is earned, coursework submitted for continuing education credit may not be older than three years.*

4. To qualify for a waiver of the annual training requirement pursuant to paragraph (b) of subsection 2 of [NRS 361.223](#), a person who holds an appraiser's certificate must complete as part of the 180 contact hours of accepted training required by that paragraph at least 4 hours of training in ethical and professional standards.

5. If a person for whom the annual training requirement has been waived pursuant to [NRS 361.223](#) accumulates more than 36 contact hours during any ~~5~~ 3-year period thereafter, the excess contact hours will not be carried forward.

6. The Department will notify each person who holds an appraiser's certificate and who has not satisfied the continuing education requirements for a fiscal year or a ~~5~~ 3-year period, as applicable, that the appraiser's certificate is subject to suspension or revocation pursuant to [NRS 361.224](#). The notice will be sent by United States mail at least 60 days before the end of the fiscal year or ~~5~~ 3-year period to the address of the person as listed in the files of the Department. If the Department does not receive a response to the notice within 30 days after mailing, the Department will forward the matter to the Board for consideration at its next regularly scheduled meeting. The Board will review the matter and provide its recommendation to the Department concerning whether the appraiser's certificate should be suspended or revoked.