

APPRAISER CERTIFICATION BOARD

March 13, 2025

Agenda Item 3

Meeting Minutes
November 14, 2024

APPRAISER CERTIFICATION BOARD

MEETING MINUTES

Nevada Department of Taxation
3850 Arrowhead Dr.
Carson City, Nevada
&
Via Zoom

November 14, 2024
10:30 a.m.

Members Present:

Jana Seddon, Vice Chair
Lorna Quisenberry
Chris Sarman
Richard Ewell
Jayme Jacobs

Members Absent:

Sorin Popa, Chair

1. Public Comment

There was no public comment.

2. Introductions.

Christina Griffith with the Department of Taxation took roll call. A quorum was established.

3. **Review and Consideration for Approval of the August 13, 2024 Appraiser Certification Board Meeting Minutes.**

Member Jacobs motioned to approve the minutes from August 13, 2024. Member Quisenberry seconded. The Board approved the minutes as presented.

4. **Review and Consideration of Continuing Education Credit Hours.**

a) **SQL Query Writing for Non-Technical People, 4 hours**

Member Sarman motioned to approve. Member Jacobs seconded the motion. The class was approved.

b) **Intro to Python, 2 hours**

Member Sarman motioned to approve. Member Jacobs seconded the motion. Member Quisenberry and Member Ewell opposed. The class was approved by a 3-2 vote.

c) **TC - Development of Capitalization Rates, 8 hours**

Member Quisenberry motioned to approve. Member Sarman seconded the motion. The class was approved.

d) **Ticor Title of Nevada, Inc - Schemes, Scams, and Fraud in Real Estate – From the Escrow & Title Perspective, 3 hours**

Member Quisenberry motioned to deny the class. Member Sarman seconded the motion. Member Ewell abstained. Member Jacobs voted yay. The class was denied by a 3-2 vote.

e) **CSN – Math 95 (Elementary Algebra), 36 hours**

f) **CSN – Math 96 (Intermediate Algebra), 36 hours**

g) **CSN – Math 124 (College Algebra), 36 hours**

h) CSN – Math 120R (Fundamentals of College Mathematics), 36 hours

i) CSN - ECON 102 (Principles of Microeconomics), 36 hours

j) CSN – ECON 103 (Principles of Macroeconomics), 36 hours

Member Sarman motioned to approve classes E-J. Member Quisenberry seconded the motion. Members Ewell and Jacobs voted nay. Classes E-J were approved by a 3-2 vote.

k) KEY – Fair Housing in Nevada Real Estate, 3 hours

Member Quisenberry motioned to approve the class. Member Jacobs seconded the motion. Member Ewell voted nay. The class was approved by a 4-1 vote.

Member Quisenberry amended her motion to approve the class for ethics hours. Member Jacobs seconded the motion. Member Ewell voted nay. Motion to approve the class with the amendment to ethical hours passed.

l) KEY – Ethics in Business, 3 hours

Member Sarman motioned to deny the class. Member Ewell seconded the motion. The class was denied.

m) KEY – Ethical Standards in Real Estate, 3 hours

Member Quisenberry motioned to deny the class. Member Sarman seconded the motion. The class was denied.

n) GLVAR – Standards of Professional Conduct & the Law, 3 hours

This class was moved to the next meeting.

o) Steven Kitnick Seminars, LLC – Commission Hearings; Case Studies VIII, 3 hours

Member Quisenberry motioned to deny the class. Member Ewell seconded the motion. The class was denied.

p) NAA - Nevada Assessment ABC's and 123's, 7.5 hours

Member Sarman motioned to approve the class. Member Jacobs seconded the motion. Member Seddon abstained. The class was approved.

5. Briefing to and from Appraiser Certification Board and Department Staff.

Hector Sepulveda with the Department of Taxation indicated that testing will be held in Carson City in February 2025, in Las Vegas in March 2025, and during the Spring Conference.

There are 12 appraisers on temporary certificates and 29 appraisers need ethics.

Vice Chair Seddon will check with Tony Wren to schedule another ethics class. There is a plan to do another Marshal & Swift class after July 2025.

6. **Schedule Date and Review Agenda Topics for the Next Appraiser Certification Board Meeting (for possible action).**

Next meeting tentatively set for February 13, 2025.

Review exam stats and discuss old classes.

7. Public Comment

There was no public comment.

8. **Adjournment.**

Meeting was adjourned at 12:01 p.m.

March 13, 2025

Agenda Item 4

a) GLVAR

Standards of Professional Conduct &
the Law



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

[REDACTED]	[REDACTED]
<small>TITLE OF COURSE</small>	
Standards of Professional Conduct & the Law	
<small>VENDOR/PROVIDER</small>	
GLVAR - Greater Las Vegas Association of Realtors	

1. Course Summary:

CE Ethics: Standards of Professional Conduct & the Law

2. What are the hours of instruction? 3

3. What is the completion date? 11-01-2016

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|--|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications
<input type="checkbox"/> IAAO Standards
<input type="checkbox"/> Residential, Commercial/Industrial Appraisal
<input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal
<input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.)
<input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects
<input type="checkbox"/> GIS, Mapping, CAMA
<input type="checkbox"/> Laws Relating to Real Estate, Water or Mining
<input checked="" type="checkbox"/> Professional Ethics
<input type="checkbox"/> Other |
|--|--|

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

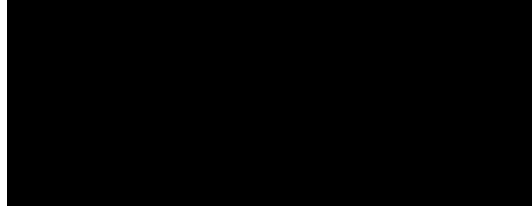
SIGNATURE [REDACTED] [REDACTED]

Requestor Signature

For Department Use Only			
<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>
Verified by:			
<small>Division of Local Government Services</small>	<small>Title</small>	<small>Date</small>	

CERTIFICATE OF ATTENDANCE

REAL ESTATE CONTINUING EDUCATION



Has successfully completed and attended in classroom

Standards of Professional Conduct and the Law

CE3036000-RE for 3 Ethics Credit Hours

On

November 1, 2016

This course is sponsored by:

Greater Las Vegas Association of REALTORS®

A handwritten signature in cursive script, likely of an authorized representative of the sponsoring organization.

Authorized Signature

THIS COURSE IS APPROVED BY THE NEVADA REAL ESTATE DIVISION, ON
BEHALF OF THE NEVADA REAL ESTATE COMMISSION

STATE OF NEVADA
DEPARTMENT OF BUSINESS AND INDUSTRY
REAL ESTATE DIVISION

SUBJECT/TOPICS	Ethical Standards in Real Estate	COURSE TIMED INCREMENTS
Respect, Responsibility, Results		20mins
a. Understand the definitions and applicability of each		5 minutes
b. Realize importance of your actions and how they relate to your daily activities		5 minutes
c. Learn what aspects of business cannot be compromised		5 minutes
d. Understand what are the universal norms		5 minutes
Review of Sub Topic 1		5 mins
Preamble and Standards of Practice		15 mins
a. The licensee will learn the golden rule, as well as be able to maintain & improve the standards of the profession.		5 minutes
b. The licensee will learn the standards of practice and be able to explain the duties, conduct, and fiduciary conduct that relate to all portions in a real estate transaction.		10 minutes
Review of Sub Topic 2		5 mins
BREAK		10 minutes
Stating your Objection and Concern		20 mins
a. Understand how to say "No" with tact and how to propose alternative actions that are ethical		5 minutes
b. Learn Importance of seeking assistance from higher authority		5 minutes
c. Learn self-evaluation tests to take when determining ethical action		5 minutes
d. Review self-assessment for ethics and implications of results		5 minutes
Review of Sub Topic 3		5 mins
Respect Organizational Resources		20 mins
a. Learn and understand how to approach situations		5 minutes
b. Understand importance of company's mission		10 minutes
c. Learn how to disseminate information to employees telling them resources to use		5 minutes
Review of Sub Topic 4		5 mins
BREAK		10 minutes
Ethics and Leaders Modeling Ethical Behavior		20 mins
a. Realize importance of keeping ethics a part of daily discussions in the workplace		5 minutes
b. Understand how to take the initiative to learn laws and regulations and your role		5 minutes
c. Understand relevance of effective codes and standards for raising concerns and retaliation		5 minutes
d. Understand how to report unethical behaviors of co-workers and importance of encouraging employees to report misconduct in good faith		5 minutes
Review of Sub Topic 5		5 mins
Ethics Enforcement and Code Standards on Retaliation		20 mins
a. The licensee will learn who can file a complaint and what is the process and parties of rights		5 minutes
b. Understand detrimental effect fear of retaliation has on open communications workplace		5 minutes
c. Learn how to provide examples of formal and informal retaliation and correct communication of consequences to employees		5 minutes
d. Understand importance of creating an Open and Non-Retaliatory workplace		5 minutes
Course and Instructor Evaluations, Course Roster Sign Out		10 mins
TOTAL: 150 Mins ÷ 50 class hr = 3 Hours		

March 13, 2025

Agenda Item 4

b) IAAO

National USPAP Update Course



Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application

Return this form to:
 Division of Local Government Services
 3850 Arrowhead Dr., 2nd Floor
 Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED] - Lyon County Assessor's Office	<small>TITLE</small> Appraiser
<small>TITLE OF COURSE</small> IAAO COURSE 191- National 7-hr USPAP Course, (2024-25)	
<small>VENDOR/PROVIDER</small> IAAO- AQB- Certified USPAP Instructor Kevin D. Hayes, MAI, CAE, RES, CFE	

1. Course Summary:

Ethics- USPAP Class

2. What are the hours of instruction? 7 hrs

3. What is the completion date? 11/20/2024

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input checked="" type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
- Syllabus or Course Material

SIGNATURE

[REDACTED SIGNATURE]

12/10/2024

Date

For Department Use Only

<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

_____ _____ _____
Division of Local Government Services Title Date

7-Hour National USPAP Update Course

2024-2025 Student Manual



The Appraisal
FOUNDATION

Authorized by Congress as the Source of Appraisal
Standards and Appraiser Qualifications



Authorized by Congress as the Source of Appraisal Standards and Appraiser Qualifications

7-Hour National Uniform Standards of Professional Appraisal Practice (USPAP) Update Course

Ethics, Standards, and Your Appraisal Practice

2024-2025
Student Manual

Reviewed and Updated By
The Appraisal Standards Board (ASB)

Approved By
The Appraiser Qualifications Board (AQB)

ISBN: 979-8-9884927-4-0

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Authorized by Congress as the Source of Appraisal
Standards and Appraiser Qualifications

The Appraisal Standards Board (ASB) of The Appraisal Foundation develops, interprets, and amends the *Uniform Standards of Professional Appraisal Practice* (USPAP) on behalf of appraisers and users of appraisal services.

It is important that individuals understand and adhere to changes that are adopted in each edition of USPAP. State and federal regulatory authorities enforce the content of the current or applicable edition of USPAP.

With the 2024 edition of USPAP, the Advisory Opinions and Frequently Asked Questions, which in the recent past were bundled with the USPAP publication, are now contained in a separate publication titled, *USPAP Guidance and Reference Manual*. This guidance illustrates the applicability of standards in specific situations and offers advice from the ASB for resolving appraisal issues and problems. This new separate publication also contains the Reference Index (introduced as the *USPAP Reference Manual* in 2021), a highly useful tool that helps appraisers quickly find answers to USPAP-related questions.

To purchase a spiral bound or PDF copy of USPAP and the *USPAP Guidance and Reference Manual*, both of which are required materials for the Foundation's USPAP courses, please visit our website at www.appraisalfoundation.org or call 800-348-2831.

ABOUT THE APPRAISAL FOUNDATION

The Appraisal Foundation is the nation's foremost authority on the valuation profession. The organization sets the congressionally authorized standards and qualifications for real estate appraisers, and provides voluntary guidance on recognized valuation methods and techniques for all valuation professionals. This work advances the profession by ensuring appraisals are independent, consistent, and objective. More information on The Appraisal Foundation is available at www.appraisalfoundation.org.

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Course Schedule

Although the schedule is divided into morning and afternoon sessions, it is also possible for the course to be provided over a two-day period. In those instances, there would be a “First Session” and a “Second Session” and no lunch break.

MORNING SESSION	
PART 1: Welcome	
10 Minutes	Overview of the Course Introduction to the Course
PART 2: Changes to USPAP: ETHICS RULE	
200 Minutes	Changes to the USPAP ETHICS RULE and Their Impact

Lunch Break

AFTERNOON SESSION	
PART 3: Changes to USPAP: Definitions, STANDARDS RULES, and Minor Edits	
90 Minutes	Other Changes to USPAP and Their Impact
PART 4: Case Studies	
120 Minutes	Case Studies

Each session (morning and afternoon) must include two 10-minute breaks.

Part 1: Overview and Course Introduction

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Overview and Administration

Course Description

This is the *7-Hour National Uniform Standards of Professional Appraisal Practice (USPAP) Update Course*, developed by The Appraisal Foundation. The course is roughly divided into two sections. The first focuses on changes to USPAP, which are effective starting January 1, 2024; the second presents case studies that show how USPAP applies in situations that appraisers may encounter. These case studies primarily address problems experienced by appraisers in the appraisal of **real property**.

In addition to this student manual, each student must have two additional publications to use in this course: the *2024 USPAP* and the *2024 USPAP Guidance and Reference Manual*.

Course Objectives

1. Present and explain the revisions to USPAP that were adopted in 2023 and are effective starting January 1, 2024.
2. Present the current changes to USPAP in a variety of scenarios for class discussion.
3. Present scenarios that challenge participants to apply USPAP to situations they encounter in their daily practice.

This course is designed to assist appraisers in all areas of appraisal practice seeking USPAP competency, including those who are subject to state licensing or certification and continuing education requirements of professional organizations, client groups, or employers.

Major appraisal organizations in the United States have endorsed and adopted USPAP, and federal law requires that states use USPAP in their real property appraiser licensing and certification programs.

This course provides at least seven hours of USPAP instruction. There is no accompanying exam for the classroom course; however, some states may require an examination.

Course Materials

This course has required course materials. In addition to this student manual, there are two other publications that are required materials for this course:

- *2024 Uniform Standards of Professional Appraisal Practice (2024 USPAP)*
- *2024 USPAP Guidance and Reference Manual (2024 USPAP GRM)*

The 2024 USPAP GRM will be especially helpful when searching for answers for the case studies.

Note: *In this 7-hour USPAP update course, “2024 USPAP” is used to refer to USPAP, and “2024 USPAP GRM” is used to refer to the USPAP Guidance and Reference Manual that comprises the Advisory Opinions (AOs), Frequently Asked Questions (FAQs), and USPAP Reference Index. In recent years, the AOs and FAQs were bundled within the same publication as USPAP; they are now separate. The USPAP Reference Manual was a new separate publication in 2022 and is now also included as part of the 2023 USPAP GRM.*

Classroom Guidelines

To make the classroom environment a positive experience for all attendees, adherence to the following is required:

- No smoking, chewing tobacco, or vaping allowed in the classroom.
- Silence cell phones, laptops, tablets, and any other electronic device when class is in session, except when using them for course-related matters.
- Audio/video recording is prohibited.
- Refrain from ongoing conversations with those seated near you and other distracting behavior while class is in session.

General Information

- **Breaks.** There will be two 10 minute breaks during the morning session and two 10 minute breaks during the afternoon session unless the course provider notes otherwise. The lunch break is generally for one hour.
- **Attendance.** For an in-person course, the instructor will distribute attendance sheets to verify your attendance during the morning and afternoon sessions. For a synchronous, virtual course, a method to verify attendance is required. Full attendance during the entire course is required.
- **Certificates.** The course provider will distribute certificates of completion after you successfully complete the course.

Complaint Process

To protect all parties, the Foundation has set up procedures for processing student complaints under the Appraiser Qualifications Board's (AQB) Certified USPAP Instructor Program. All complaints must be submitted in writing. Complaints will be reviewed to determine whether they have merit. If it is determined that a complaint has merit, an investigation will be conducted followed by a recommendation as to the next course of action.

To file a complaint regarding an AQB Certified USPAP Instructor, download a copy of the Complaint Form and instructions at www.appraisalfoundation.org > **Resources** > **Educators** > **USPAP Instructor Program** > **Additional Resources**.

Survey Program

The AQB has instituted a USPAP Instructor Quality Review Program to monitor, evaluate, and improve the quality of USPAP instruction. The program is a mentoring process and is not meant to be punitive.

The AQB may email a survey to all students after a course is completed. The survey seeks the students' feedback on items such as the instructor's preparedness, knowledge of the subject matter, use of the materials provided, and ability to teach.

The survey may contain an optional comments section for students to offer narrative feedback not covered by the survey items. Additionally, there will be an optional section for students to identify themselves if they wish to be contacted to provide further information.

Course Introduction

This course was developed to review the changes to the 2024 edition of USPAP, and to discuss case studies. The case studies address common USPAP issues and applications of USPAP in daily practice.

The course is intended for experienced appraisers who have previously taken the *15-Hour National USPAP Course*.

The umbrella of public trust in the appraisal profession is of paramount importance to the Appraisal Standards Board (ASB) when considering and adopting changes to USPAP. All potential changes and additions to USPAP are evaluated with the goal of promoting and maintaining a high level of public trust in appraisal practice.

The process is transparent and allows for and encourages the input of appraisers, users of appraisal services, and other interested parties through written and oral public testimony on proposed changes.

USPAP was developed with the express purpose of promoting and maintaining a high level of **public trust** in professional appraisal practice. The development of uniform standards enhanced the role of the appraiser in society and reinforced the appraiser's obligations to act in a manner that promotes public trust and confidence in appraisal services.

The *Uniform Standards of Professional Appraisal Practice* (USPAP) reflects the multifaceted nature of our profession. USPAP changes are made in response to changes to the appraisal profession, the changing needs of potential clients, and **social changes**. The changes are intended to improve the clarity, understanding, and enforcement of USPAP. The goals of this course are to update you on the changes to the document, discuss their effects on appraisal practice, and provide you with the opportunity to use USPAP in examining and exploring solutions in specific case studies.

Before We Begin...

Where in USPAP is the term "public trust" used? Which Standards Rule mentions the concept of social change?

Part 2: Changes to USPAP— ETHICS RULE

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NONDISCRIMINATION SECTION	10
REVIEW OF THE RULE	18

Summary of Changes to 2024 USPAP

The 2024 USPAP contains several updates and changes. A summary of the changes follows:

This part of the course covers:

- A. Changes to the ETHICS RULE

The next part (Part 3) will cover:

- A. Retired Definitions
 - 1. ASSIGNMENT ELEMENTS
 - 2. MISLEADING
 - 3. RELEVANT CHARACTERISTICS
- B. Modified Definitions
 - 1. APPRAISER
 - 2. PERSONAL INSPECTION
 - 3. WORKFILE
- C. Changes to the STANDARDS RULES: “sales and other transfers.”
- D. Minor edits

Some of the above edits are considered minor, and minimal time will be spent covering them. Most of the time will be spent addressing the changes to the ETHICS RULE, the change related to “sales and other transfers,” and the change in the definition of PERSONAL INSPECTION.

After the changes are discussed in Part 3, the remainder of the course time will be spent completing several case studies.

Changes to the ETHICS RULE

In May 2023, the ASB adopted changes to the ETHICS RULE that include adding a section titled “Nondiscrimination” to the RULE. Refer to your 2024 USPAP to view the Nondiscrimination section of the ETHICS RULE in full.

1. Rationale for Changes

- a. Appraisal discrimination is a serious problem that is receiving increased attention from stakeholders, the public, and government entities.
- b. As part of this attention, numerous entities questioned the appropriateness and accuracy of the following ETHICS RULE prohibition: *An appraiser must not use or rely on unsupported conclusions relating to characteristics such as race, color, religion, national origin, gender, marital status, familial status, age, receipt of public assistance income, handicap, or an unsupported conclusion that homogeneity of such characteristics is necessary to maximize value.*
- c. After numerous exposure drafts, the ASB concluded that the above prohibition needed to be removed and replaced with the more clear, direct, and detailed prohibitions and requirements of the Nondiscrimination section of the ETHICS RULE.
- d. With the new Nondiscrimination section, both appraisers and users of appraisal services can easily understand how USPAP prohibits violations of antidiscrimination laws, as well as other types of discrimination which, while not prohibited by any antidiscrimination law, are unethical.
- e. The Nondiscrimination section specifically states it is a prohibition of USPAP to violate:
 - i.) the Fair Housing Act (FHAAct);
 - ii.) the Equal Credit Opportunity Act (ECOA);
 - iii.) the Civil Rights Act of 1866; and
 - iv.) any other applicable state or local antidiscrimination law.

2. Key Elements and Concepts

- a. This new section establishes requirements for appraisers regarding their nondiscrimination obligations, including a prohibition against using or relying on specified protected personal characteristics when valuing an asset (unless intentionally stringent exceptional circumstances are met).

- b. While the COMPETENCY RULE requires “*recognition of, and compliance with, laws and regulations that apply to the appraiser or to the assignment,*” the Nondiscrimination section specifically addresses compliance with *antidiscrimination* laws and regulations.
- c. The Nondiscrimination section reflects core concepts of key antidiscrimination laws. It not only requires compliance with applicable antidiscrimination laws and regulations, but also sets a baseline for ethical conduct regardless of whether antidiscrimination laws and regulations apply.
- d. Advisory Opinions 39 and 40 provide guidance related to the Nondiscrimination section of the ETHICS RULE.
- e. Guidance (AO-39 and AO-40)
 - i.) Guidance from the ASB on the Nondiscrimination section of the ETHICS RULE is contained in Advisory Opinions 39 and 40, both of which should be used as a resource during the course.
 - (1) Advisory Opinion 39:
 - a) discusses both the ETHICS RULE and the COMPETENCY RULE;
 - b) provides additional details regarding key antidiscrimination laws (the FHAct, ECOA, and the Civil Rights Act of 1866) and associated concepts;
 - c) explains how key antidiscrimination laws are relevant to appraisal practice;
 - d) explains the concepts of disparate treatment and disparate impact;
 - e) provides guidance and illustration regarding the limited circumstances in which use of or reliance upon protected characteristics is permitted under the Nondiscrimination section.
 - (2) Advisory Opinion 40:
 - a) is specific to residential real property appraisal assignments;
 - b) provides greater detail on the requirements of antidiscrimination laws and USPAP in the context of residential real property appraisal assignments;
 - c) builds on the discussion of the FHAct and other relevant laws and regulations discussed in Advisory Opinion 39;
 - d) provides guidance related to residential real property assignments in the research, analysis, and reporting of location-related data, including demographics;
 - e) discusses the USPAP prohibition on pretext as well as “code words” that can suggest that discrimination has occurred.

Nondiscrimination Section

Introduction

This portion of the course covers the new Nondiscrimination section and includes questions, examples, and exercises to help you understand the prohibitions and requirements of the section. AO-39 and AO-40 are helpful resources when working through the exercises. This section of the course will begin with some background information, provide additional explanation through illustrations and question-and-answer examples, and finish with class exercises.

Determining whether an individual has engaged in discrimination is not always a simple task. The types of conduct that can indicate or serve as evidence of discrimination are varied, and it is rarely the case that any *one* factor in a situation proves or disproves that discrimination has occurred. This will also be true when determining whether an appraiser has followed the requirements of the Nondiscrimination section.

The purpose of this part of the course is, in large part, to alert you to the types of actions an appraiser could take that raise questions or concerns about compliance with nondiscrimination requirements under USPAP and with antidiscrimination law. The more factors that indicate the possibility of discrimination, or that raise questions about your compliance, the more likely it is that a client, a reviewing appraiser, a regulator, or a court of law could conclude that you have violated your obligations under USPAP or applicable laws or regulations. In other words, this training highlights the types of factors an authority is likely to look to when answering questions, such as:

- “Did the appraiser base this opinion of value in whole or in part on a protected characteristic?”
- “Did the appraiser use or rely upon a protected characteristic?”
- “Did the appraiser make decisions during this assignment because of protected characteristic?” and, fundamentally,
- “Was this appraiser’s conduct impermissibly influenced by a protected characteristic?”

This portion of the course, which provides instruction about the new Nondiscrimination section of the ETHICS RULE, is presented differently from how USPAP courses have been presented in the past. Many of the exercises in this portion of the course can have more than one answer that could be considered correct.

The Questions and Answers and the Exercises will present you with a set of pertinent facts that allow you to identify issues relating to possible discrimination. After considering the facts in each scenario, you can discuss the types of concerns about USPAP and legal compliance might arise.

An important thing to keep in mind when approaching the question-and-answer examples and exercises in this portion of the training is that many of the scenarios provided will, by necessity, omit additional related facts or details that could lead to a more definitive answer. Focus on the facts as they are provided. Given different circumstances, the strength or weakness of a conclusion that discrimination occurred, as well as the strength or weakness of a plausible, nondiscriminatory reason for the scenarios provided, could differ. In this training, you should focus on understanding why and how the scenarios do or do not raise concerns or questions about discrimination based on the facts as described.

In other words, you are encouraged to use the training as an opportunity to discuss the types of facts and circumstances that could make discrimination a more or less likely explanation for the conduct described in the scenarios provided.

Background

As a learning aid, and to make it easier to refer to certain requirements or prohibitions, the Nondiscrimination section is divided into “paragraphs,” and each has been given a number and an identifier. Please note that, except for the line numbers on the next three pages, the section and paragraph numbers and identifiers do not appear in the USPAP publication.

The Nondiscrimination section, with these paragraph numbers and identifiers, starts on the following page. Please refer to those pages as your instructor explains the numbering and identifier system to you:

The identifiers help to recognize that all the content in the Nondiscrimination section fits into one of these four categories:

1. A **prohibition**.
2. A **requirement**.
3. An **exception** to a requirement or to a prohibition.
4. A Comment which does not contain a prohibition, a requirement, or an exception, but rather provides **information**.

We will now begin to discuss each part of the Nondiscrimination section of the ETHICS RULE.

Section One: Antidiscrimination Laws

Paragraph 1: The “do not violate laws” prohibition.

183 An appraiser must not act in a manner that violates or contributes to a violation of federal, state, or local
184 antidiscrimination laws or regulations.¹³ This includes the Fair Housing Act (FHAct), the Equal Credit
185 Opportunity Act (ECOA), and the Civil Rights Act of 1866.

Paragraph 2: The “knowledge” requirement.

186 An appraiser must have knowledge of antidiscrimination laws and regulations and when those laws or
187 regulations apply to the appraiser or to the assignment. An appraiser must complete an assignment in full
188 compliance with applicable laws and regulations.

Paragraph 3: The “residential” prohibition.

189 **1. An appraiser, when completing a residential real property assignment, must not base their opinion of**
190 **value in whole or in part on race, color, religion, national origin, sex, disability, or familial status.**

Paragraph 4: The “FHAct prohibitions” information.

191 Comment: The FHAct prohibits discrimination in residential real estate appraisals on the basis of race,
192 color, religion, national origin, sex, disability, or familial status. Under the FHAct, an appraiser may not use
193 or rely upon information relating to these protected characteristics, with limited exceptions.

Paragraph 5: The “disparate impact and treatment” information.

194 The FHAct can be violated through disparate treatment (treating individuals of one protected group
195 differently from and less favorably than others not in that protected group) and disparate impact
196 (employing neutral policies or practices that disproportionately harm members of a protected group,
197 except when those policies or practices are justified and there are no less disproportionate policies or
198 practices that could be used instead).

Paragraph 6: The “Civil Rights Act prohibitions” information.

199 Section 1981 of the federal Civil Rights Act of 1866 prohibits many forms of discrimination with respect to the
200 making and enforcement of contracts, and Section 1982 of the same law prohibits discrimination with respect
201 to the purchasing, leasing, selling, holding, and conveyance of real and personal property. The Civil Rights
202 Act of 1866 applies to real property appraisals, in addition to personal property and other appraisals.

Paragraph 7: The “credit transaction” prohibition.

203 **2. An appraiser, when completing an assignment where the intended use is in connection with a credit**
204 **transaction, not limited to credit secured by real property, must not base their opinion of value in**
205 **whole or in part on race, color, religion, national origin, sex, marital status, age, source of income, or**
206 **the good-faith exercise of rights under the Consumer Credit Protection Act.**

Paragraph 8: The “ECOA prohibitions” information.

207 Comment: ECOA prohibits discrimination in any aspect of a credit transaction on the basis of race, color,
208 religion, national origin, sex, marital status, age, source of income, or the good-faith exercise of any right
209 under the Consumer Credit Protection Act in any aspect of a credit transaction, with limited exceptions. An
210 appraisal used in connection with a credit transaction is an aspect of the credit transaction.

Paragraph 9: The “do not violate state laws” prohibition.

211 **3. An appraiser must not violate any state or local antidiscrimination laws or regulations applicable to**
212 **the appraiser or to their assignment.**

Paragraph 10: The “state laws vary” information.

213 Comment: State and local laws may expand upon federal antidiscrimination requirements to protect
214 additional characteristics and/or prohibit additional practices. The specific laws and regulations that are
215 applicable to an appraiser or an assignment will vary.

Section Two: Antidiscrimination

Paragraph 11: “The “do not discriminate” prohibitions.

216 **Whether or not any antidiscrimination law or regulation applies:**

Paragraph 12: The “opinion of value” prohibition.

217 **1. An appraiser must not develop and/or report an opinion of value that, in whole or in part, is based on**
218 **the actual or perceived race, ethnicity, color, religion, national origin, sex, sexual orientation, gender,**
219 **gender identity, gender expression, marital status, familial status, age, receipt of public assistance**
220 **income, or disability of any person(s).**

Paragraph 13: The “person(s)” information.

221 Comment: Within the context of the Nondiscrimination section of the ETHICS RULE, “person(s)” includes
222 but is not limited to:

- 223 • a property or asset owner;
- 224 • a purchaser or potential purchaser of a property or an asset;
- 225 • an individual who might derive benefit from or use a property or an asset;
- 226 • a client, representative or agent of a client, or any other intended user; or the inhabitants of a
227 geographic area.

Paragraph 14: The “premise of homogeneity” prohibition.

228 **2. An appraiser must not base an opinion of value upon the premise that homogeneity of the inhabitants**
229 **of a geographic area is relevant for the appraisal.**

Paragraph 15: The “bias” prohibition.

230 **3. An appraiser must not perform an assignment with bias with respect to the actual or perceived race,**
231 **ethnicity, color, religion, national origin, sex, sexual orientation, gender, gender identity, gender expression,**
232 **marital status, familial status, age, receipt of public assistance income, or disability of any person(s).**

Paragraph 16: The “pretext” prohibition.

233 **4. An appraiser must not use or rely upon another characteristic as a pretext to conceal the use of or**
234 **reliance upon race, ethnicity, color, religion, national origin, sex, sexual orientation, gender, gender**
235 **identity, gender expression, marital status, familial status, age, receipt of public assistance income,**
236 **or disability of any person(s), when performing an assignment.**

Paragraph 17: The “laws may still apply” information.

237 Comment: Where an antidiscrimination law or regulation applies to the appraiser or the appraiser’s
238 assignment, the practices described in 1-4 immediately above may also be prohibited by applicable
239 antidiscrimination law, including the FHAct, ECOA, and the Civil Rights Act of 1866. Any practice prohibited
240 by an applicable antidiscrimination law or regulation is also prohibited by the preceding requirements of
241 the Nondiscrimination section.

Section Three: Exceptions

Paragraph 18: The “limited circumstances” exception.

242 **If an assignment does not involve residential real property and the intended use is not in connection**
243 **with a credit transaction, the FHAct and ECOA do not apply. If the FHAct and ECOA do not apply, and no**
244 **other law or regulation prohibits the use of or reliance upon a protected characteristic,¹⁵ then the use of or**
245 **reliance upon that characteristic is permitted only to the extent that it is essential to the assignment and**
246 **necessary for credible assignment results.**

Paragraph 19: The “expressly permitted” information.

247 Comment: Where the FHAct, ECOA, or another antidiscrimination law or regulation applies, any use of or
248 reliance upon a protected characteristic must be expressly permitted by applicable laws or regulations.

Paragraphs 1 - 10

Requirements and Prohibitions Related to Antidiscrimination Laws

1. The requirements and prohibitions in this section ensure that any appraiser who has complied with USPAP has also complied with applicable antidiscrimination laws and regulations.
2. Paragraphs 1-10 reference:
 - a. the Fair Housing Act (FHAct),
 - b. the Equal Credit Opportunity Act (ECOA),
 - c. the Civil Rights Act of 1866, and
 - d. state and local antidiscrimination laws or regulations (as a general reference).
3. Paragraphs 3, 4, and 5 specifically apply and relate only to appraisals which are part of a “residential real property assignment.”
 - a. An appraisal is part of a residential real property assignment if the asset being appraised is defined as residential or as a dwelling by the FHAct, ECOA, or other applicable law or guidance. For more details, refer to AO-39 and AO-40.
 - i.) As detailed in AO-39 and AO-40, the following legal definitions are relevant to determining whether a subject property is a dwelling and therefore that the assignment is a residential real property assignment:
 - (1) 42 U.S.C. § 3602(b), which defines “dwelling” as “any building, structure, or portion thereof which is occupied as, or designed or intended for occupancy as, a residence by one or more families, and any vacant land which is offered for sale or lease for the construction or location thereon of any such building, structure, or portion thereof.”
 - (2) 12 CFR § 1002.14(b)(2), which defines “dwelling” as “a residential structure that contains one to four units whether or not that structure is attached to real property. The term includes, but is not limited to, an individual condominium or cooperative unit, and a mobile or other manufactured home.”
4. Paragraphs 7 and 8 specifically apply and relate to assignments for which the intended use of the assignment results is in connection with a credit transaction.
 - a. Appraisals are an essential part of the process for many credit transactions. Credit transactions can be related to any number of assets and forms of collateral, including, but not limited to, residential real property, commercial real property, personal property, etc.
 - b. Under the Nondiscrimination section of the ETHICS RULE, appraisers must not engage in conduct that contributes to an ECOA violation. This means that an appraiser must not complete an appraisal in a manner that is inconsistent with ECOA’s requirements. If a creditor relies on a discriminatory appraisal (i.e., an assignment completed in a manner that is not consistent with ECOA’s requirements), that could ultimately lead to ECOA liability on the part of the creditor. In other words, the

appraiser has contributed to an ECOA violation by the creditor, which is prohibited by USPAP.

- c. The prohibition in Paragraph 7 of the Nondiscrimination section ensures the appraiser who has followed USPAP has also acted consistently with ECOA and has not taken any action that violates ECOA or that could contribute to a violation of ECOA.
 - i.) Paragraph 7 prohibits an appraiser from basing their opinion of value in whole or in part on any of the characteristics protected by ECOA. Some of the characteristics protected under ECOA are characteristics that an appraiser might not be aware of (for example, the exercise of a right granted by the Consumer Credit Protection Act). Although it might be unusual for an appraiser to know this information, in the event that an appraiser had such knowledge, the appraiser could not base the opinion of value on that information in whole or in part.
 - ii.) If an appraiser does not engage in any conduct that would violate ECOA, or any other antidiscrimination law, that appraiser would not be responsible for a separate, unrelated violation by a creditor that the appraiser did not cause.
 - iii.) Paragraph 8 provides additional information relating to ECOA.

Paragraphs 11 - 17

Additional Antidiscrimination Requirements

1. The nondiscrimination requirements and prohibitions in this section apply whether or not any antidiscrimination law or regulation applies.
2. These requirements and prohibitions exist because professional ethics and public trust in appraisal practice require that appraisers not engage in discrimination on the basis of personal characteristics such as race, ethnicity, gender, or sexual orientation, regardless of, and independent of, legal liability.
3. Here, USPAP extends antidiscrimination requirements beyond the scope of any particular law or regulation.
 - a. If an assignment is not covered by antidiscrimination laws, the appraiser must still follow these prohibitions and requirements.
 - b. Guidance can be found in AO-39.
4. Even when antidiscrimination laws do apply in an assignment, the requirements of paragraphs 11-17 will often cover the same types of conduct that paragraphs 1-10 cover when antidiscrimination laws are applicable. Appraisers should be aware of the separate grounds for nondiscrimination requirements within USPAP.

Paragraphs 18 - 19

Exceptions

1. This section of the rule recognizes that in certain limited circumstances, use of or reliance upon a protected characteristic in an assignment that would otherwise be prohibited should nevertheless be allowed.
2. Paragraphs 18 and 19 describe the limited circumstances when such use or reliance is ethical and permitted.
3. Guidance can be found in AO-39. It is important to note that exceptions exist only where such use or reliance is not prohibited by law or regulation.
4. The Nondiscrimination section is structured so that any exception is listed separately from the prohibitions and requirements.

Review of the Rule

Section One: Requirements Related to Antidiscrimination Laws

Paragraph 1 – Prohibition

An appraiser must not act in a manner that violates or contributes to a violation of federal, state, or local antidiscrimination laws or regulations. This includes the Fair Housing Act (FHAct), the Equal Credit Opportunity Act (ECOA), and the Civil Rights Act of 1866.

Paragraph 2 – Requirement

An appraiser must have knowledge of antidiscrimination laws and regulations and when those laws or regulations apply to the appraiser or to the assignment. An appraiser must complete an assignment in full compliance with applicable laws and regulations.

QUESTION: An appraiser agrees to perform an appraisal assignment to provide an opinion of value for a single-family home in Connecticut. How can an appraiser determine which antidiscrimination laws or regulations might apply to the appraiser or the assignment?

Paragraph 3 – Prohibition

1. An appraiser, when completing a residential real property assignment, must not base their opinion of value in whole or in part on race, color, religion, national origin, sex, disability, or familial status.

QUESTION: An appraiser is in the process of completing an appraisal and schedules an in-person inspection with the property owner. When the appraiser meets the property owner, the appraiser concludes that the homeowner is a member of a race that makes up a minority of people living in the subdivision. The appraiser intentionally selects comparable sales that she believes are owned by people of the same race as the property owner, or in subdivisions where she believes the majority of property owners are of the same race as the owner of the subject property. Is this permissible under the Nondiscrimination section?

Paragraph 4 – Information

Comment: The FHAct prohibits discrimination in residential real estate appraisals on the basis of race, color, religion, national origin, sex, disability, or familial status. Under the FHAct, an appraiser may not use or rely upon information relating to these protected characteristics, with limited exceptions.

QUESTION: Does demographic information relating to race (such as Census data) constitute “information relating to” a protected characteristic?

Paragraph 5 – Information

The FhAAct can be violated through disparate treatment (treating individuals of one protected group differently from and less favorably than others not in that protected group) and disparate impact (employing neutral policies or practices that disproportionately harm members of a protected group, except when those policies or practices are justified and there are no less disproportionate policies or practices that could be used instead).

QUESTION: An appraiser works in an area that has a mix of styles of home. Many homes are tract housing, but some homes are custom-built or historically significant. All else being equal, the appraiser generally spends 20-30 minutes inspecting tract housing that has not been significantly remodeled, and generally spends an hour inspecting the custom or historic homes. Does this constitute impermissible disparate treatment?

Paragraph 6 – Information

Section 1981 of the federal Civil Rights Act of 1866 prohibits many forms of discrimination with respect to the making and enforcement of contracts, and Section 1982 of the same law prohibits discrimination with respect to the purchasing, leasing, selling, holding, and conveyance of real and personal property. The Civil Rights Act of 1866 applies to real property appraisals, in addition to personal property and other appraisals.

QUESTION: An appraiser agrees to perform assignments for white clients but refuses all assignments from potential clients who are Black. Does this potentially violate USPAP?

Paragraph 7 – Prohibition

2. An appraiser, when completing an assignment where the intended use is in connection with a credit transaction, not limited to credit secured by real property, must not base their opinion of value in whole or in part on race, color, religion, national origin, sex, marital status, age, source of income, or the good-faith exercise of rights under the Consumer Credit Protection Act.

Paragraph 8 – Information

Comment: ECOA prohibits discrimination in any aspect of a credit transaction on the basis of race, color, religion, national origin, sex, marital status, age, source of income, or the good-faith exercise of any right under the Consumer Credit Protection Act in any aspect of a credit transaction, with limited exceptions. An appraisal used in connection with a credit transaction is an aspect of the credit transaction.

QUESTION: An appraiser has agreed to perform an appraisal of an asset that is intended to be used as collateral in connection with a credit transaction for a business loan. Must the appraiser follow the requirements of ECOA?

QUESTION (PART 2): Assume the appraiser has completed the appraisal in compliance with USPAP and applicable laws and regulations, and has not based the opinion of value in whole or in part on any of the protected characteristics listed in Paragraph 7. Unbeknownst to the appraiser, the creditor—after receiving the appraisal report—decides to inappropriately deny the loan because the borrower had contested several charges made on a credit card account (which is a right protected under the Consumer Credit Protection Act). Has the appraiser contributed to an ECOA violation?

Paragraph 9 – Prohibition

3. An appraiser must not violate any state or local antidiscrimination laws or regulations applicable to the appraiser or to their assignment.

Paragraph 10 – Information

Comment: State and local laws may expand upon federal antidiscrimination requirements to protect additional characteristics and/or prohibit additional practices. The specific laws and regulations that are applicable to an appraiser or an assignment will vary.

ILLUSTRATION: New York State and New York City both have antidiscrimination laws. These laws are largely duplicative of federal antidiscrimination laws and regulations, but they include some provisions that are more protective than federal law. For example, New York state law prohibits certain forms of discrimination in housing and credit on the basis of military status, status as a victim of domestic violence, and other protected characteristics. New York City law also prohibits certain forms of discrimination on the basis of occupation, status as a victim of domestic violence or victim of sex offenses or stalking, and other characteristics. An appraiser completing an assignment in New York City will need to be aware of and comply with applicable provisions from New York City, New York State, and federal laws and regulations (see Paragraph 2 of the ETHICS RULE).

Section Two: Additional Antidiscrimination Requirements

Paragraph 11 – Prohibition/Requirement

Whether or not any antidiscrimination law or regulation applies:

Paragraph 12 – Prohibition

1. An appraiser must not develop and/or report an opinion of value that, in whole or in part, is based on the actual or perceived race, ethnicity, color, religion, national origin, sex, sexual orientation, gender, gender identity, gender expression, marital status, familial status, age, receipt of public assistance income, or disability of any person(s).

Paragraph 13 – Information

Comment: Within the context of the Nondiscrimination section of the ETHICS RULE, “person(s)” includes but is not limited to:

- a property or asset owner;
- a purchaser or potential purchaser of a property or an asset;
- an individual who might derive benefit from or use a property or an asset;
- a client, representative or agent of a client, or any other intended user; or
- the inhabitants of a geographic area.

QUESTION: An appraiser agrees to perform an appraisal assignment to develop an opinion of value for a piece of Mexican folk art where the intended use is a personal use by the owner of the art. The art is owned by a Mexican-American art collector. Is it permissible under USPAP for the appraiser to develop and report an opinion of value that is based in part on the owner’s race/ethnicity?

QUESTION: An appraiser has agreed to perform an appraisal assignment to develop an opinion of value for a first edition of Jane Austen's *Pride and Prejudice*. The appraiser believes that buyers and collectors of Jane Austen books and memorabilia tend to be women. What concerns could be raised by the appraiser including a statement to that effect in the appraisal report?

Paragraph 14 – Prohibition

2. An appraiser must not base an opinion of value upon the premise that homogeneity of the inhabitants of a geographic area is relevant for the appraisal.

ILLUSTRATION: In 1977, the American Institute of Real Estate Appraisers (AIREA), along with several other entities, reached a settlement with the United States requiring AIREA to adopt a policy statement that it "is improper to base a conclusion or opinion of value upon the premise that the racial, ethnic, or religious homogeneity of the inhabitants of an area or a property is necessary for maximum value."

To base an opinion of value in whole or in part on the premise that homogeneity of inhabitants of a geographic area is relevant for the appraisal is, in essence, to discriminate on the basis of those inhabitants' homogeneous (or lack of homogeneous) characteristics.

For example, if an appraiser developed an opinion of value that was based on the fact that the subject property is located in a neighborhood where all of the inhabitants are of one religion, the appraiser has violated Paragraph 14.

Paragraph 15 – Prohibition

3. An appraiser must not perform an assignment with bias with respect to the actual or perceived race, ethnicity, color, religion, national origin, sex, sexual orientation, gender, gender identity, gender expression, marital status, familial status, age, receipt of public assistance income, or disability of any person(s).

QUESTION: An appraiser is inspecting a home as part of an appraisal they are completing in connection with a mortgage refinance. He conducts the inspection in the presence of the homeowner. In the home, there are photographs of the homeowner and his husband. The appraiser concludes that the homeowner is LGBTQ+. While walking through the home, the appraiser begins talking to the homeowner about the fact that the appraiser opposes gay marriage. What concerns might this raise regarding the appraiser's compliance with USPAP?

Paragraph 16 – Prohibition

4. An appraiser must not use or rely upon another characteristic as a pretext to conceal the use of or reliance upon race, ethnicity, color, religion, national origin, sex, sexual orientation, gender, gender identity, gender expression, marital status, familial status, age, receipt of public assistance income, or disability of any person(s), when performing an assignment.

QUESTION: An appraiser often completes appraisals in two contiguous census tracts: Census Tract A and Census Tract B. The appraiser collects demographic data and knows that the demographic data for Census Tract A indicates the population is 85% Native American and Census Tract B's population is 90% Asian. The demographic information also contains information on crime rates. Per the data, the crime rates for both census tracts are essentially the same.

The appraiser completes an assignment in Census Tract A and an assignment in Census Tract B on the same day. In the appraisal report for the subject property in Census Tract A, the appraisal report includes lengthy information related to crime statistics, and the stated conclusion that these facts indicate this is a "high crime area." There is no such reference in the report for Census Tract B. In fact, the appraiser rarely mentions crime in appraisal reports for properties in Census Tract B.

What facts about this scenario indicate a possible violation of USPAP?

Paragraph 17 – Information

Comment: Where an antidiscrimination law or regulation applies to the appraiser or the appraiser's assignment, the practices described in 1-4 immediately above may also be prohibited by applicable antidiscrimination law, including the FHAct, ECOA, and the Civil Rights Act of 1866. Any practice prohibited by an applicable antidiscrimination law or regulation is also prohibited by the preceding requirements of the Nondiscrimination section.

QUESTION: An appraiser has agreed to perform an assignment to develop an opinion of value of a duplex where the appraisal will be used as part of a mortgage application. If the appraiser were to base the opinion of value in whole or in part on the perceived race of the homeowner, which USPAP prohibitions and requirements and which laws and regulations might the appraiser have violated?

Section Three: Exceptions

Paragraph 18 – Exception

If an assignment does not involve residential real property and the intended use is not in connection with a credit transaction, the FHAct and ECOA do not apply. If the FHAct and ECOA do not apply, and no other law or regulation prohibits the use of or reliance upon a protected characteristic, then the use of or reliance upon that characteristic is permitted only to the extent that it is essential to the assignment and necessary for credible assignment results.

Paragraph 19 – Information

Comment: Where the FHAct, ECOA, or another antidiscrimination law or regulation applies, any use of or reliance upon a protected characteristic must be expressly permitted by applicable laws or regulations.

ILLUSTRATION: Housing for older persons is an example of a circumstance where use of or reliance upon an otherwise protected characteristic is expressly permitted. Under the FHAct, there is an exception for consideration of familial status (which is otherwise protected under the FHAct) for housing for older persons. Therefore, when appraising, for example, housing for individuals who are 55+ that meets the definition for age-restricted housing under the FHAct, it does not violate USPAP to use or rely upon familial status when developing or reporting an opinion of value, assuming that information is essential to the assignment and necessary for credible assignment results. Refer to AO-39 for additional explanation regarding the exception.

QUESTION: An appraiser is developing and reporting an opinion of value for a work of art believed to be traditional Jewish paper cutting, a form of Jewish folk art. May the appraiser consider the religion of the artist or craftsman when developing and reporting the opinion of value? May the appraiser look to other works of Jewish folk art to help develop and report the opinion of value?

EXERCISES

The following exercises are designed to help illustrate how the Nondiscrimination section operates. Refer to the prior sections of this training and to AO-39 and AO-40 as needed for guidance while completing these exercises.

Exercise 1 – Real Property

Consider the following scenario.

You are an appraisal reviewer evaluating whether the appraisal of a single-family residence might have been impermissibly affected by race or ethnicity. The report contains the following language:

The property is located in an up-and-coming area with a diverse school system. Some homes show clear pride of ownership, while others are not well-maintained. The neighborhood to the south is in a high-crime area, while the area to the north is more desirable, with several prominent churches.

The report does not provide additional information or context related to these phrases. What language stands out to you? What language could be code words or phrases indicating that the original appraiser considered race or another protected characteristic when developing and reporting the opinion of value in violation of USPAP?

Exercise 2 – Commercial/Business

Consider the following scenario.

You are an appraiser who has agreed to perform an assignment where you will develop an opinion of value of a business where the intended use is for the owner to secure a business loan. What Nondiscrimination requirements must you follow in order to comply with USPAP?

Exercise 3 – Commercial/Business

Consider the following scenario.

You have agreed to perform an appraisal on a commercial property in San Antonio, Texas. The assignment results will be used to secure a business loan. As part of your research, you generate a demographic report for San Antonio. The demographic report contains information about median household income, population growth trends, and racial and ethnic demographics for the San Antonio area.

Is there any information in the demographic report that cannot form a basis for your opinion of value? What information, if any, can you use or rely upon? Under the Nondiscrimination section, is there any information in the demographic report that *cannot* be a basis for your opinion of value specifically because the intended use of your assignment is in connection with a credit transaction?

Exercise 4 – Commercial/Business

This exercise is a continuation of Exercise 3.

Continuing with the same general scenario, assume that, although you did not use or rely upon racial or ethnic demographic information when reaching your opinion of value, you chose to copy and paste all available demographic data from the report into your appraisal report. Does this inclusion raise concerns about your compliance with USPAP?

Exercise 5 – Commercial/Business

This scenario is a continuation from Exercises 3 and 4.

Assume that instead of a loan, your opinion of value will form part of a feasibility study for a real estate developer related to the possible development of commercial property that will include a daycare center, and will not be used in connection with any type of credit transaction. Does this change how you can use the information in the demographic report?

Exercise 6 – Real Property

Consider the following scenario.

You are developing an opinion of value for a 50-unit apartment complex. The complex contains only market-rate units, and the highest and best use of the complex is not subsidized housing. In the appraisal report, you note that the area in which the apartment complex is located “contains several Section 8 buildings” and provide no additional context related to that information. Why might this language be an indication of a violation of the Nondiscrimination section of the ETHICS RULE?

Exercise 7 – Real Property

This is a continuation of Exercise 6.

Assume that, instead of a market-rate building, the subject property is subsidized housing that is part of a Section 8 program. Do the same concerns arise if you include a statement about the presence of Section 8 housing in the area?

Exercise 8 – Real Property

Consider the following scenario.

You are an appraiser who works in New Orleans. Many of your appraisals occur in the Mid-City historic district, a racially diverse area. In one month, you have completed five appraisals of single-family homes, all with the same intended use. Four of those appraisals are for homes with owners who are not Black. In each of those appraisals, you used comparable sales from within Mid-City. The fifth appraisal was for a home with a Black homeowner. For that appraisal, you selected comparable sales from outside Mid-City. The comparable sales you selected were all from predominantly Black neighborhoods. All five homes have similar relevant characteristics (including, in this instance, age, upkeep, size, and neighborhood amenities). Could your selection of comps indicate that you violated USPAP, and if so, how?

Exercise 9 – Real Property

Consider the following scenario.

You are an appraiser working in a city that has a mix of detached homes and rowhouses. A review of your appraisal reports indicates that you routinely adjust comparable sales downward 15% for “style” when a property is an attached rowhouse. However, you never make style adjustments for detached homes.

In your city, rowhouses tend to be concentrated in neighborhoods that have a higher relative proportion of minority homeowners and residents, while neighborhoods with more detached homes have a comparatively higher proportions of white homeowners and residents. What nondiscrimination concerns are raised by your practice of adjusting rowhouses, but not detached homes, for style?

Note: In this context, “style” means attached versus detached.

Part 3: Changes to USPAP— Definitions, STANDARD RULES, and Minor Edits

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Retired Definitions

Exercise #10: Definitions

Before we begin a discussion on changes made to definitions, locate the section in USPAP titled “DEFINITIONS.”

The first two sentences in this section explain why some words in USPAP are defined. DEFINITIONS are important because they establish the meaning and application of certain terminology **in USPAP**. Not all notable words or phrases need a USPAP definition, because the meanings of those words or phrases are not unique to USPAP.

Using deduction, for example, why is the phrase “methods and techniques” not defined in USPAP? Does not having a definition of “methods and techniques” mean the concept does not exist in USPAP?

Three definitions have been retired from USPAP and, therefore, do not appear in the 2024 edition. Retirement of a definition does not mean the concept reflected in the definition has been eliminated from USPAP. The retirement of these definitions has no impact on the requirements of an appraiser that are set forth in USPAP.

Definition of “Assignment Elements” Retired

A. Rationale for Retirement

1. The definition in the 2020-2021 USPAP included a list of the assignment elements from the Problem Identification section of the SCOPE OF WORK RULE. The assignment elements listed in the SCOPE OF WORK RULE were listed as applicable for every appraisal assignment.
2. However, because in certain circumstances, the assignment elements listed in the definition might not be the same ones that are applicable in some appraisal review assignments, the definition is being retired.
3. The definition is not needed to understand the concept.

B. Impact on Practice

1. Retiring the definition of assignment elements **does not change** any of the requirements of USPAP. There is no impact on practice. Appraisers are still required to identify the assignment elements in the problem identification phase of the valuation process.

Definition of “Misleading” Retired

A. Rationale for Retirement

1. This definition first appeared in the edition of USPAP that became effective on January 1, 2020. This definition was retired because the common dictionary definition accurately reflects the way the word is used in USPAP, the Advisory Opinions, and Frequently Asked Questions.
2. The definition is not needed to understand the concept.

B. Impact on Practice

1. Retiring the definition of misleading **does not change** any of the requirements of USPAP. There is no impact on practice.

Definition of “Relevant Characteristics” Retired

A. Rationale for Retirement

1. The definition of relevant characteristics was retired to avoid drawing a distinction between the phrase “relevant characteristics” and other phrases that appeared in USPAP such as:
 - a. “property characteristics relevant to the assignment” and
 - b. “characteristics of the property that are relevant to the type and definition value.”
2. These two phrases have the same meaning as “relevant characteristics.”
3. Defining one term, but not the others, implied there was an important difference, when in fact, a material difference does not exist.

B. Impact on Practice

1. Deleting the definition of relevant characteristics **does not change** any of the requirements of USPAP. There is no impact on practice.

Modified Definitions

Sometimes, definitions are changed to more accurately refine how a word is used in USPAP. It is not uncommon for words to have their definitions changed in USPAP as more is learned about how a word is (or is not) being understood.

For example, the definition of “report” has changed 11 times since it was first defined in 1987.

Other times, changes to definitions reflect either actual concept changes in USPAP, or a need to better define the concept.

There are three definitions that have been modified. All three of these definitions were modified to better clarify exactly how USPAP uses the phrase or term.

Definition of “Appraiser” Modified

A. Rationale for Modification

1. From the year 2000 until 2020, the USPAP definition of appraiser was as follows:

APPRAISER: one who is expected to perform valuation services competently and in a manner that is independent, impartial, and objective.

Comment: Such expectation occurs when individuals, either by choice or by requirement placed upon them or upon the service they provide by law, regulation, or agreement with the client or intended users, represent that they comply.

2. This, again, is the definition of appraiser in the 2024 USPAP.
3. In the 2020-2021 USPAP, the Comment was deleted in an effort to streamline the definition. However, the deletion resulted in some confusion about exactly where the expectation comes from, thus, the Comment has been returned to the definition.
4. Appraisers and other stakeholders’ comments pointed out the need for the Comment to be included in the definition as it emphasized a key point in understanding the obligations one has under USPAP when acting as an appraiser, and where the expectation to act as an appraiser comes from.

B. Key Elements of This Definition

1. In USPAP, the holding of a specified credential (e.g., “Licensed Real Property Appraiser,” “Certified Residential Appraiser”) is not what identifies one as an appraiser.
2. Rather, within USPAP, it is the **expectation** of competent and ethical valuation services that makes one an appraiser. Thus, returning the Comment to the definition makes it clear that once an expectation is established, an individual will be acting as an appraiser, that is, the appraiser will perform a valuation service independently, impartially, and objectively.
3. Appraisers are subject to expectations of competency and ethics; thus, USPAP applies to all appraisal practice. The definition of appraiser in conjunction with the need for public trust establishes the expectation as the basis of the obligation to comply with USPAP.
4. If an appraiser represents that they are acting as an appraiser, the intended user of an appraisal (or appraisal review report) would expect that the valuation service would be completed in compliance with USPAP. For further information, see Advisory Opinion 21 and the section titled “What are the responsibilities of an appraiser regarding intended user expectations?”

C. Impact on Practice

1. Returning the Comment to the definition removes the uncertainty about where the expectation to act as an appraiser originated.

Definition of “Personal Inspection” Modified

A. Rationale for Modification

1. This definition was changed to clarify its meaning in USPAP. A change was necessary as the introduction of various technologies, and new services such as “hybrid appraisals” have blurred the line between both what it means for an appraiser to **personally** inspect a property and what it means for an appraiser to inspect a property as part of their scope of work.
2. With remote property “inspecting,” clients noted instances in which appraisers were indicating they made a personal inspection of the subject property. Appraisers and clients alike wanted a clearer line between what it meant when an appraiser makes a “personal inspection” of a property.
3. The definition has, therefore, been modified as follows:

PERSONAL INSPECTION: *(for an appraisal assignment) the appraiser's in-person observation of the subject property performed as part of the scope of work; (for an appraisal review assignment) the reviewer's in-person observation of the subject of the work under review, performed as part of the scope of work. ~~a physical observation performed to assist in identifying relevant property characteristics in a valuation service.~~*

Comment: An appraiser's personal inspection is typically limited to those things readily observable without the use of special testing or equipment. Appraisals of some types of property, such as gems and jewelry, may require the use of specialized equipment. An personal inspection is not the equivalent of an inspection by an inspection professional (e.g., a structural engineer, home inspector, or art conservator).

B. Key Elements of the Definition

1. The definition is tied directly to the SCOPE OF WORK RULE.
 - a. Only the appraiser can determine and **perform** the scope of work necessary to develop credible assignment results (SCOPE OF WORK RULE).
2. Only the appraiser can perform a personal inspection, as the term is defined in USPAP.
 - a. The term "personal inspection" is used only one time in USPAP; it is used in one of the elements required to be disclosed in the certification requirements.
3. The personal inspection is only the inspection that (if it occurs), occurs as part of the scope of work for **that** specific assignment.

C. Impact on Practice

1. This change will impact day-to-day appraisal practice for real property appraisers and personal property appraisers, as it requires the appraiser to know when they have performed a personal inspection, as defined in USPAP, and then to be able to correctly communicate that information in the report.

To help understand the definition, please complete Exercise #11.

Definition of “Workfile” Modified

A. Rationale for Modification

1. The definition has been modified as follows:

WORKFILE: ~~data, information, and documentation necessary to support the an appraiser’s analyses, opinions, and conclusions and to show compliance with USPAP.~~

B. Key Elements of the Definition

1. The PREAMBLE states an appraiser “must maintain the data, information and analysis necessary to support his or her opinions and conclusions for appraisal and appraisal review assignments.” The modified definition is consistent with the PREAMBLE, as the main purpose of a workfile is to contain supporting documentation for an assignment.
2. However, the workfile may also contain additional information (such as correspondence with the client, an engagement contract, etc.). The modified definition does not prohibit other types of documentation from being in the workfile.

C. Impacts on Practice

1. The impact on day-to-day practice is minimal. This does not change any of the requirements an appraiser must meet when complying with USPAP; rather, it clarifies that the contents of a workfile are intended to support the appraiser’s opinions and conclusions and may include more than documents showing compliance with USPAP.

Revision to STANDARDS RULES: “Sales and Other Transfers”

The following Standards Rules have been updated to reflect one change:

Standards Rule 1-5(b)	Standards Rule 8-2(a)(x)(3)
Standards Rule 2-2(a)(x)(3)	Standards Rule 8-2(b)(xii)(3)
Standards Rule 2-2(b)(xii)(3)	Standards Rule 9-4(b)
Standards Rule 7-5(b)	

The words “and other transfers” were added to the requirement to eliminate confusion. Using Standards Rule 1-5(b) as an example, here is the change:

Standards Rule 1-5, SUBJECT SALES AND OTHER TRANSFERS, SALE AGREEMENTS, OPTIONS, AND LISTINGS

When the value opinion to be developed is market value, an appraiser must, if such information is available to the appraiser in the normal course of business:

- (a) analyze all agreements of sale, options, and listings of the subject property current as of the effective date of the appraisal; and*
- (b) analyze all sales and other transfers of the subject property that occurred within the three (3) years prior to the effective date of the appraisal.*

A. Rationale for this Change

1. USPAP guidance has always maintained that a “sale” and a “transfer” are synonymous; however, because there is a technical difference between the two terms, a minor change was made to these requirements.

B. Key Concepts

1. A sale always includes a transfer of property, but a transfer of property, even for a price, may not always be a sale. Examples of a transfer that may not include a sale include: re-organizations, mergers, or other legal processes that convey or transfer an interest from one person (or entity) to another.

C. Impact on Practice

1. This may require the appraiser to analyze more information than previously required.
2. If the appraiser is developing an opinion of market value, and if such information is available in the normal course of business, the appraiser will need to (at a minimum) **analyze**, not just any sales that occurred in the three years prior to the effective date of the appraisal, but also analyze any other transfers that occurred in that period.
3. The appraiser will also need to report the results of the analysis, per the applicable reporting STANDARD.

Minor Edits

There were three additional minor changes made to USPAP, none of which are considered significant. These changes were made for consistency of language across USPAP.

These changes will be covered very quickly. For more information, please see the [Fifth Exposure Draft of Proposed Changes to USPAP](#), which provides full rationale for these changes.

Change to Standards Rules 2-3, 4-3, 6-3, 8-3, and 10-3

- A. The ASB replaced the words “a summary” with “the description” in one sentence of the Comment in the certification requirements for

Standards Rule 2-3(c)(ii)	Standards Rule 8-3(c)(ii)
Standards Rule 4-3(c)(ii),	Standards Rule 10-3(c)(ii)
Standards Rule 6-3(c)(ii),	

- B. To illustrate this change, we use STANDARD 2 as an example:

Comment: *Although a certification must contain the names of individuals providing significant real property appraisal assistance, it is not required that ~~a summary~~ the description of the extent of their assistance be located in a certification. This disclosure may be in any part(s) of the report.*

Change to STANDARD 6

STANDARD 6 addresses how to communicate results when reporting the results of a mass appraisal.

The ASB has always held that STANDARD 6 requires a written report and does not include an option for an oral report. With the addition of the phrase “in writing and” into the opening sentence of the STANDARD, this exclusion is now directly stated:

STANDARD 6: MASS APPRAISAL, REPORTING

In reporting the results of a mass appraisal, an appraiser must communicate each analysis, opinion, and conclusion in writing and in a manner that is not misleading.

Change to Standards Rule 8-2

The ASB added words to a requirement in Standards Rule 8-2(b) to be consistent with the exact wording in 8-2(a). This is not a concept change or an added requirement; rather, the addition of these words make the language in 8-2 internally consistent.

The requirement now reads as follows:

Standards Rule 8-2(b)(xii)(3)

The content of a Restricted Appraisal Report must be appropriate for the intended use of the appraisal and, at a minimum, provide sufficient information to indicate that the appraiser complied with the requirements of STANDARD 7 by:

summarizing the results of analyzing the subject property's sales and other transfers, agreements of sale, options, and listings when, in accordance with Standards Rule 7-5, it was necessary for credible assignment results and if such information was available to the appraiser in the normal course of business; and...

Part 4: Case Studies

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Instructions for Case Studies

How the Case Studies Are Designed

In this section of the course, we will work our way through several in-depth case studies. Each case study sets forth background details. The details are intentionally vague and may not include all the information you need to understand exactly what the solution is for that scenario. The details are minimally important—they are meant to provide general context for the solutions.

Procedures for Case Studies

Your instructor will explain the process for completing these case studies.

If you are in a classroom or a synchronous course, your instructor will likely have you work in small groups with other students to search the 2024 USPAP and the *2024 USPAP Guidance and Reference Manual* publications to support your solutions. You should search for information in all parts of both publications.

Your goal is to locate and cite relevant USPAP references and, as applicable, guidance (Advisory Opinions [AOs] and/or Frequently Asked Questions [FAQs]).

When completing these case studies, you may find that you must make assumptions about the background details to reach your conclusions about the most applicable USPAP and guidance references. If so, be sure to jot those down in addition to your conclusions about the possible scenario.

Your group then, will not only need to understand if there are AOs or FAQs related to the topic you are researching, but will also need to conclude which parts of USPAP address the issue being discussed. Your instructor will direct you how to present your findings and will guide any ensuing discussions.

Let's Get Started!

For the following case studies, read the background details of each case study, then locate evidence to answer the questions posed as part of each case study. To locate evidence, use the USPAP publication and the *USPAP Guidance and Reference Manual* that is current for the date you are taking this course.

As an additional note, although either the hard copy or the electronic versions of the publication can be used for the course, the electronic version is more useful because it is possible to search the publication to quickly locate those areas of the book most applicable to each case study.

Case Studies

Case Study A: Oral Appraisal Reports

An appraiser has agreed to perform an appraisal assignment to develop an opinion of market value. The client, an attorney, requests the results of the assignment be reported orally. The client also requests they be allowed to record the oral report. The appraiser sees nothing wrong with this arrangement and she agrees to allow the recording. The appraiser provides the oral appraisal report and soon after the oral report was issued, the appraiser signs a certification and adds it to her workfile.

A few months later, a different appraiser who is now also appraising the property is given a copy of notes taken from the original appraiser's oral report. The attorney, who had the oral report transcribed, told the second appraiser that this is a recent appraisal report, which may be of assistance to him in his work. The second appraiser is astounded by the lack of a certification or any data supporting the conclusions provided in the notes. He immediately contacts the applicable state agency and complains.

Hint words or phrases to search for: assignment results, report, oral report, certification.

Were the original appraiser's actions correct? Should the original appraiser have agreed to allow the recording and subsequent transcription only if she could make sure any resulting transcription met the requirements of a written report?

Case Study B: Personal Inspection

An appraiser agrees to perform an appraisal assignment on a hotel. The appraiser is a Senior Appraiser on staff at a large appraisal firm, which has offices on both the West Coast and the East Coast of the United States. The Senior Appraiser works at the East Coast office and the subject property is located on the West Coast.

The Senior Appraiser is familiar with the subject property, having personally inspected it four months ago, prior to agreeing to perform this current assignment. The client knows the Senior Appraiser had previously viewed the property in person, and this is a key reason the client hired the appraiser. The client believes the property's physical features have changed from four months ago, and that knowledge is something the client feels will be important in this assignment.

To expedite the completion of the appraisal, the Senior Appraiser decides she will ask one of the firm's Junior Appraisers from the West Coast to re-inspect the subject property and provide the resulting information from that inspection to the Senior Appraiser.

The result is an appraisal report in which the Senior Appraiser is the only appraiser signing the certification, which states that the subject property was personally inspected. The Junior Appraiser is not mentioned anywhere in the Appraisal Report.

Hint words or phrases to search for: certification, personal inspection, physical inspection, significant appraisal assistance, significant real property appraisal assistance.

*Do we have enough information to conclude if the Senior Appraiser acted correctly?
What is your conclusion?*

Case Study C: Extraordinary Assumption

An appraiser has agreed to perform an appraisal assignment to provide an “as-is” market value opinion of the fee simple interest in a 5-acre piece of vacant land zoned for residential use. The client asked the appraiser to use the extraordinary assumption that the land can be divided into 20 equal-size residential lots. The client also asked the appraiser specifically not to use the words “extraordinary assumption” in the Appraisal Report, since, they stated, the term will not be understood by other intended users.

The appraiser agreed to these requests and planned to not use the term “extraordinary assumption” in the Appraisal Report, but still planned to clearly and conspicuously state the extraordinary assumption used in the appraisal.

Once the appraiser began to perform the scope of work necessary for the assignment, the zoning office informed the appraiser there was no foreseeable plan to allow the vacant lot to be divided into smaller lots.

Hint words or phrases to search for: extraordinary assumptions, as-is value, labeling extraordinary assumptions, reasonable basis, when may an extraordinary assumption be used

What issues are arising with this assignment and what actions would the appraiser need to take to comply with USPAP?

Case Study D: Advocacy

Both sides of a legal dispute related to property ownership are having appraisals completed on the property by different appraisers—Appraiser A and Appraiser B. Appraiser A knows their appraisal assignment will require court testimony. After the written report from Appraiser A had been transmitted to the client, both appraisers were deposed. During a break in the deposition the client of Appraiser A asks the appraiser to provide the client with ways to attack the credibility of Appraiser B and Appraiser B's appraisal report, which Appraiser A does.

Hint words or phrases to search for: advocate, valuation service

May the appraiser do both the appraisal as a role in appraisal practice and the litigation support as an advocate under valuation services?

Case Study E: Discounting

An appraiser has agreed to perform an appraisal assignment that will be used by a client that is a Federally Regulated Financial Institution. The client owns an asset that consists of nine brand new houses. The client repossessed the homes after a failed subdivision development and will now need to sell each house.

Because the appraiser has sufficient data, the appraiser develops opinions of value for each of the individual properties. After doing so, the appraiser then adds all nine opinions of value together into one final opinion of value. The appraiser did not discount the final value conclusion.

This one final opinion of value is what the appraiser reports to the client as the conclusion for the value of the asset.

The lender was adamant that the final value conclusion needed to be discounted to account for selling costs, time to sell, and profit. The appraiser disagreed, stating that because there were fewer than 10 individual properties, no discounting was necessary.

Hints words or phrases to search for: assemblage, deductions and discounts, unsold units, sum.

Who is right, the lender or the appraiser? Do fewer than 10 items negate the need to discount the final value conclusion of the asset?



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March 13, 2025

Agenda Item 4

c) IAAO

Various Sessions 90th Annual
Conference



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

NAME OF REQUESTER [REDACTED]	TITLE [REDACTED]
TITLE OF COURSE	
VENDOR/PROVIDER	

1. Course Summary:

2. What are the hours of instruction? _____

3. What is the completion date? _____

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
- Syllabus or Course Material

SIGNATURE

Requestor Signature: _____ Date: _____

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NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE

Verified by:

Division of Local Government Services _____ Title _____ Date _____

Below is a copy of the education sessions in the 90th IAAO Annual conference. Highlighted sessions are the ones being requested for new course approval. Descriptions for each session are included after the session schedule.



Schedule 2024

Monday, August 26th

<p>11:00 AM</p>	<p><u>Enhancing Every Facet of Your Appraisal Operation through Mobile Technology (Thought Leader Session)</u> Daniel Anderson, <i>Data Cloud Solutions, a Woolpert Company</i> Billy Burle, <i>Data Cloud Solutions, a Woolpert Company</i> Room 102 11:00 AM - 12:00 PM</p>
<p>11:00 AM</p>	<p><u>Lessons from Maui County, Hawaii: Aerial Imagery in Disaster Assessment and Recovery</u> Ruth Zipfel MS, <i>EagleView</i> Marcy Martin AAS, <i>County of Maui, HI</i> Mike Borrelli, <i>EagleView</i> Room 207 11:00 AM - 12:00 PM</p>
<p>11:00 AM</p>	<p><u>Little County, Big Dreams through Technology</u> Jonathan Beck AAS, <i>Beckham County, OK</i> Nathan Ray, <i>Beckham County, OK</i> Room 107/109 11:00 AM - 12:00 PM</p>
<p>11:00 AM</p>	<p><u>Mastering the Culture of Accountability and Productivity: Empowering Production and Project-Based Teams</u></p>

	<p>Nathan Langdon, <i>Maricopa County Assessor's Office</i> Phillip Leveille, <i>Maricopa County Assessor's Office</i> Room 108 11:00 AM - 12:00 PM</p>
11:00 AM	<p><u>Modern Techniques in Market Segmentation: A Case Study of Applied Methods</u> Jonathan Clarke, <i>Tyler Technologies</i> Michael McFarlane, <i>Tyler Technologies</i> Daniel J. Fasteen Ph.D., <i>Tyler Technologies</i> Room 104/106 11:00 AM - 12:00 PM</p>
11:00 AM	<p><u>Residential Valuation Tools featuring Power BI</u> Jackie Warr RES, <i>Pinellas County Property Appraiser's Office</i> Sara Delli Fraine RES, <i>Pinellas County Property Appraiser's Office</i> Michael Daly RES, <i>Pinellas County Property Appraiser's Office</i> Room 203 11:00 AM - 12:00 PM</p>
11:00 AM	<p><u>Residential Valuation Using iPads</u> Terry Taylor CAE, RES, AAS, FIAAO, <i>Orange County, FL</i> Room 205 11:00 AM - 12:00 PM</p>
11:00 AM	<p><u>This Is How We Do It! 3.0</u> Lloyd Funk CAE, AAM, <i>Manitoba Municipal Relations</i> Douglas Warr AAS, <i>Cleveland County, OK</i> Alvin Lankford RPA, CAE, AAS, CCA, <i>Williamson Central Appraisal District</i> Room 201 11:00 AM - 12:00 PM</p>
11:00 AM	<p><u>Training & Development: The Key to Retaining Staff and a Successful Office</u> Patrick Jewell, <i>County of Loudoun</i> Room 110/112 11:00 AM - 12:00 PM</p>
1:30 PM	<p><u>An Interactive Leadership Conversation Among the Generations</u> Corey Moore AAS, <i>Durham County Tax Administration</i> Keyar Doyle AAS, <i>Durham County Tax Administration</i> Daniel Roland, <i>Durham County Tax Administration</i> Eldridge Masuka, <i>Durham County Tax Administration</i> Matthew Charity, <i>Durham County Tax Administration</i> Room 108 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Anatomy of a Tax Assessment Defense: International Paper v. Isle of Wight County</u> Andrew McRoberts, <i>Sands Anderson PC</i> Room 205</p>

	1:30 PM - 2:30 PM
1:30 PM	<p><u>Anticipating the Biggest Changes in the Future for the Property Assessment Industry (Thought Leader Session)</u> Michael Lomax, <i>Esri Canada Assessment Analyst</i> Room 102 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Assessing Like a Baseball Scout: Identifying, Analyzing, and Eliminating Evaluator Bias</u> Christopher J. Blessing, <i>Whitfield County</i> Room 207 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Avoiding Double Assessment: Personal Property Deductions in Real Property Appraisals</u> Michael Krueger, <i>Colorado Division of Property Taxation</i> Room 201 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Catch the AI Wave: Demystifying AI-Powered Property Valuation</u> Elizabeth Bowman, <i>C3.AI</i> Sohaib Shaikh, <i>C3.AI</i> Christopher Gray, <i>County of Riverside</i> Room 203 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Measuring Representation in Sales Market Models and Ratio Studies</u> Kevin Keene, <i>Keene Mass Appraisal Consulting</i> Alex Raju, <i>City of Philadelphia</i> James R. Williams, <i>City of Philadelphia</i> Room 110/112 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>Property Tax: How Ancient is it?</u> Calvin Kent Ph.D., <i>AAS, WV Property Valuation Commission</i> Room 104/106 1:30 PM - 2:30 PM</p>
1:30 PM	<p><u>What's New in GIS for Assessors</u> Linda Foster, <i>Esri</i> Lauren Voelker, <i>Esri</i> Room 107/109 1:30 PM - 2:30 PM</p>
3:00 PM	<p><u>Advancing Property Assessment: Harnessing AI and Machine Learning for Change Detection Workflows (Thought Leader Session)</u> Charles Staton, <i>Nearmap</i> Room 102 3:00 PM - 4:00 PM</p>

3:00 PM	<p><u>Affordable Housing Special Assessment Program: Incentives to Develop and Preserve Affordable Housing</u> John McDonnell, <i>Cook County Assessor's Office</i> Emily Bloom-Carlin, <i>Community Investment Corporation</i> Room 203 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>Appraisal Foundation: Building Public Trust in the Appraisal Profession</u> Kelly Davids, <i>The Appraisal Foundation</i> Tracy Johnston CAE, AAS, MAI, <i>The Appraisal Foundation</i> Room 205 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>Bridging the Gap: Assessing in Plain English</u> Cindy S. Dodge MCAO, <i>Michigan Townships Association</i> Room 104/106 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>Evaluating Appeal Bias</u> Brad Fowler RES, AAS, <i>Mecklenburg County</i> Ken Joyner RES, AAS, PPS, <i>Mecklenburg County</i> Room 108 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>Michigan's Assessment Administration Audit Reform</u> Anthony E. Meyaard MMAO, <i>Assessing Solutions, Inc.</i> Will Gast MAAO, <i>Michigan Department of Treasury</i> Room 110/112 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>The Application of Valuation Models to the Real World</u> Daniel J. Fasteen Ph.D., <i>Tyler Technologies</i> Paul Bidanset Ph.D., <i>Center for Appraisal Research and Technology</i> Room 201 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>The Monte Carlo Sampling Technique on Horizontal and Vertical Equity Measures</u> Luc D. Hermans, <i>Netherlands Council for Real Estate Assessment</i> Room 107/109 3:00 PM - 4:00 PM</p>
3:00 PM	<p><u>Tips and Tricks for the Virtual Presenter</u> Bradley A. Eldridge CAE, <i>Douglas County Appraiser's Office</i> Kara Endicott CAE, RES, AAS, <i>Johnson County Appraiser's Office</i> Room 207 3:00 PM - 4:00 PM</p>

Tuesday, August 27th

8:30 AM

Best Practices and Real-World Challenges

Joan Youngman Esq, *Lincoln Institute of Land Policy*
Semida Munteanu, *Lincoln Institute of Land Policy*
Ruud Kathmann, *Netherlands Council for Real Estate Assessment*
Luc D. Hermans, *Netherlands Council for Real Estate Assessment*

Mile High Ballroom 1 - 3

8:30 AM - 9:30 AM

10:00 AM

Agricultural Land Valuation: Data and Resources

Bill J. Thompson, *State of Colorado*

Room 107/109

10:00 AM - 11:30 AM

10:00 AM

How Can I Enhance My Appraisal Intelligence with Artificial Intelligence? (Thought Leader Session)

John Valente, *Tyler Technologies*

Room 102

10:00 AM - 11:00 AM

10:00 AM

IAAO's New Tool for Basic Market Analyses

Patrick Alesandrini CAE, *Hillsborough County, FL*

Douglas Warr AAS, *Cleveland County, OK*

Lawrence Zirbel, *GSA Corp*

Robert Gloudemans, *Mass Appraisal Consultant*

Room 203

10:00 AM - 11:30 AM

10:00 AM

Making Marijuana Personal

Bryan K. Shuck, *Cleveland County*

Room 201

10:00 AM - 11:30 AM

10:00 AM

Market Value Conclusions Using the Paired Cost Framework

Heather Sullivan, *Aloft*

Room 110/112

10:00 AM - 11:30 AM

10:00 AM

Property Tax and Assessment Around the World - Standards and Trends

Alan S. Dornfest AAS, FIAAO, *Idaho State Tax Commission*

Brian Guerin, *MPAC*

Marco Kuijper, *Netherlands Council for Real Estate Assessment*

Room 104/106

10:00 AM - 11:30 AM

10:00 AM

Short-Term Rentals and the Commercialization of Residential Real Estate

Melissa Baer CAE, *International Association of Assessing Officers*

Eddie McCarthy, *Town of Greenburgh, NY*

Room 205

10:00 AM - 11:30 AM

<p>10:00 AM</p>	<p><u>Spinning the Real Estate Market Cycle: Imminent Recession or Extended Expansion?</u> Ronnie Lee Phillips CIPS, <i>Realstar Realty Advisors, LLC</i> Room 108 10:00 AM - 11:30 AM</p>
<p>10:00 AM</p>	<p><u>WIN presents Boundaries at Work</u> Chesney Leafblad, <i>Assistant to Cook County Board of Review Commissioner Samantha Steele</i> Tiffany A. Opheikens RES, <i>Plain City, Utah</i> Room 207 10:00 AM - 11:30 AM</p>
<p>1:15 PM</p>	<p><u>Driving Legislative Change</u> Scott Smith, <i>Cook County Assessor's Office</i> Nicole Jardine Ph.D., <i>Cook County Assessor's Office</i> Room 110/112 1:15 PM - 2:15 PM</p>
<p>1:15 PM</p>	<p><u>How Williamsburg, Virginia is Revolutionizing Operations with CAMA and GIS</u> Derek J. Green AAS, <i>City of Williamsburg</i> Room 201 1:15 PM - 2:15 PM</p>
<p>1:15 PM</p>	<p><u>IAAO Town Hall</u> Rebecca Malmquist CAE, <i>2024 IAAO President</i> Amy Rasmussen RES, AAS, FIAAO, <i>International Association of Assessing Officers</i> Room 207 1:15 PM - 2:15 PM</p>
<p>1:15 PM</p>	<p><u>Leading with Confidence through Uncertain Times – National Domestic Property Revaluation in Wales</u> Sarah Sharp, <i>Valuation Office Agency, UK</i> Rob Dickinson, <i>Valuation Office Agency, UK</i> Room 205 1:15 PM - 2:15 PM</p>
<p>1:15 PM</p>	<p><u>Mass Appraisal in a Changing World (Thought Leader Session)</u> Shail Jain, <i>Farragut Systems</i> Brian Guerin, <i>Municipal Property Assessment Corporation</i> Ken Joyner RES, AAS, PPS, <i>Mecklenburg County</i> Eddie Cook, <i>Maricopa County</i> Room 102 1:15 PM - 2:15 PM</p>
<p>1:15 PM</p>	<p><u>Metes and Bounds Surveying Fundamentals and Deed Sketching</u> William B. Mitchell, <i>Town of North Andover</i> Room 107/109 1:15 PM - 2:15 PM</p>

1:15 PM	<p><u>Multi-family Valuation in Maricopa County, Arizona</u> James Fisher AAS, RES, <i>Maricopa County Assessor's Office, Arizona</i> Brian Zarra AAS, <i>Maricopa County Assessor's Office</i> Room 104/106 1:15 PM - 2:15 PM</p>
1:15 PM	<p><u>Outlier Screening: Principles, Methods, Issues, and Recommendations</u> Robert Gloude-mans FIAAO, <i>Robert J. Gloude-mans, Mass Appraisal Consultant</i> Room 203 1:15 PM - 2:15 PM</p>
1:15 PM	<p><u>Property Assessment in the Wake of Natural Disasters</u> John Watling MRICS, MIMA, <i>International Property Tax Institute</i> Room 108 1:15 PM - 2:15 PM</p>
2:30 PM	<p><u>40 States, 40 Different Regulations for Marijuana</u> Kevin G. Rudden, <i>Town of Holliston, MA</i> Room 205 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Basic Advocacy and Education for Ohio State Legislators</u> Bethany E. Sanders JD, <i>Franklin County Auditor's Office</i> Room 110/112 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Challenges of Valuing Data Centers</u> Kerem M. Oner CAE, <i>Prince William County, Virginia</i> Isabel Salumbides-Calangi, <i>Prince William County, Virginia</i> Kimberly A. Lorenz MAI, <i>Cushman & Wakefield</i> Room 104/106 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Current State of Cybersecurity—CyberTrends and Projections</u> Tim Walsh, <i>Tyler Technologies</i> Room 201 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Every Mistake Begins with Bad Data: How Data Governance Leads to Fewer Fires and Proactive Leadership (Thought Leader Session)</u> Mark C. Cooke Ph.D., <i>Reason Consulting Corporation</i> Room 102 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>The Art of the Appeal</u> Tara Orris, <i>Cook County Board of Review</i> Matthew Fournier, <i>Cook County Board of Review</i> Michael Owens, <i>Cook County Board of Review</i> Aarion Stines, <i>Cook County Board of Review</i> Room 203</p>

	2:30 PM - 3:30 PM
2:30 PM	<p><u>The Bath School Disaster and the Link to Property Taxes</u> Shila Kiander MAAO, <i>Mecosta County, MI</i> Beth M. Botke MAAO, <i>Bath Township, Michigan</i> Room 108 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Using Bookmarks to Unleash the Power of Power BI</u> Mark Longacher, <i>Douglas County Assessor's Office</i> Geoff Lycas, <i>Douglas County Assessor's Office</i> Room 107/109 2:30 PM - 3:30 PM</p>
2:30 PM	<p><u>Weathering the "Perfect Storm": Techniques for Addressing Record Value Increases</u> Beth Fairman Kinney MPA, <i>Franklin County Auditor's Office</i> Matt Shade GISP, <i>Franklin County Auditor's Office</i> Donna Prince, <i>Franklin County Auditor's Office</i> Room 207 2:30 PM - 3:30 PM</p>

Wednesday, August 28th

8:00 AM	<p><u>Applying New Assessment Solutions Across the State of New Jersey</u> Robert H. Scott, <i>Monmouth University, New Jersey</i> Jonathan Daigle, <i>Monmouth University, New Jersey</i> Room 201 8:00 AM - 9:00 AM</p>
8:00 AM	<p><u>Hiring, Firing, and the Community College: Los Angeles County Edition</u> Allen Jolley, <i>Los Angeles County Assessor's Office</i> Room 107/109 8:00 AM - 9:00 AM</p>
8:00 AM	<p><u>How Chatham County, GA is Enhancing Appraisal Operations with Mobile Technology</u> Corey Gillenwater, <i>Chatham County BOA</i> Talia Gifford, <i>Data Cloud Solutions, a Woolpert Company</i> Room 203 8:00 AM - 9:00 AM</p>
8:00 AM	<p><u>Machine Learning and Model Explanation in Mass Appraisal</u> Joseph F. Wehrli, <i>Tyler Technologies</i> Larry Wang, <i>Tyler Technologies</i> Room 108 8:00 AM - 9:00 AM</p>

8:00 AM

Measuring Impact: New Statistical Methods for Assessment Accuracy and Transparency

Nicole Jardine Ph.D., *Cook County Assessor's Office*

Jean Cochrane, *Cook County Assessor's Office*

Room 205

8:00 AM - 9:00 AM

8:00 AM

Simplifying the Complex: Mixed Use Properties in a Mass Appraisal Environment

Shelley Graham MRICS, *Municipal Property Assessment Corp., Ontario, Canada*

Lee May CAE, M.I.M.A., *Municipal Property Assessment Corp., Ontario, Canada*

Room 104/106

8:00 AM - 9:00 AM

8:00 AM

Social on a Shoestring: Social Media for the Assessor's Office

Becky Robinson, *Palm Beach County Property Appraiser's Office*

Room 207

8:00 AM - 9:00 AM

8:00 AM

Where to Begin? Identifying and Addressing Projects in Your Jurisdiction

Ryan Janzen CAE, *Equitable Solutions, LLC*

Room 110/112

8:00 AM - 9:00 AM

9:30 AM

Becoming a Better Mentor

Shila J. Kiander MAAO, *Mecosta County, MI*

Anthony Meyaard MMAO, *Ionia County, MI*

Room 108

9:30 AM - 10:30 AM

9:30 AM

Innovative Pathways: Shaping the Future of Mass Valuation in Serbia

Russ Thimgan, *Thimgan & Associates, Inc.*

Ivana Štrbac, *Republic Geodetic Authority of Serbia*

Darko Vucetic, *Republic Geodetic Authority of Serbia*

Room 104/106

9:30 AM - 10:30 AM

9:30 AM

Lost in the Dark: An Interactive Workshop Focusing on the Challenges of Leading an Office

Kara Endicott CAE, RES, AAS, *Johnson County Appraiser's Office*

Brad Eldridge CAE, MAI, *Douglas County, KS*

Edie McCarthy, *Town of Greenburgh, NY*

Room 203

9:30 AM - 10:30 AM

9:30 AM

Mi Casa No Es Su Casa: Reaching the Nation's Thriving Minority

Jennifer Sanchez, *Cook County Assessor's Office*

Lupe Marin, *Cook County Assessor's Office*

Room 107/109

9:30 AM - 10:30 AM

9:30 AM	<p><u>Recent Trends: Hotel, Industrial, and Multi-family Properties</u> Lonnie Hendry, <i>Trepp</i> Room 205 9:30 AM - 10:30 AM</p>
9:30 AM	<p><u>Revolutionizing Mass Appraisal: Using AI to Enhance Efficiency, Transparency, and Equity</u> Shail Jain, <i>Farragut</i> John Burgiss RES, <i>Forsyth County</i> Room 207 9:30 AM - 10:30 AM</p>
9:30 AM	<p><u>Shake Things Up, Stir the Pot, Scramble the Routine</u> Jake Parkinson, <i>Valuebase</i> Room 201 9:30 AM - 10:30 AM</p>
9:30 AM	<p><u>The Importance of Exemptions & Reliefs within a Property Tax</u> Gary L. Watson, <i>Institute of Revenues, Rating and Valuation</i> Nick Rowe, <i>Institute of Revenues, Rating and Valuation</i> Room 110/112 9:30 AM - 10:30 AM</p>
11:00 AM	<p><u>Assessing the Third Dimension: New York City's Journey to 3D Cadastre</u> Carmela Quintos Ph.D., <i>New York City Department of Finance</i> Linda Foster, <i>Esri</i> Mile High Ballroom 1 - 3 11:00 AM - 12:00 PM</p>
2:00 PM	<p><u>Level Up: Five Powerful Moves to Elevate Your Career</u> Dorothy Jacks FIAAO, AAS, <i>Palm Beach County Property Appraiser's Office</i> Chesney Leafblad, <i>Assistant to Cook County Board of Review Commissioner Samantha Steele</i> Carmen Trammell AAS, <i>Leon County Property Appraiser's Office</i> Pamela Williams, <i>City of Milwaukee</i> Adrienne Suits Bailey, <i>Illinois Department of Revenue</i> Ana C. Torres Esq., <i>Orange County Property Appraiser's Office</i> Room 203 2:00 PM - 4:30 PM</p>
2:00 PM	<p><u>Litigation Tax Appeal Defense Workshop - Ask the Experts</u> Peter F. Korpacz, <i>Korpacz Realty Advisors, Inc.</i> Shawn E. Wilson, <i>Compass Real Estate Consulting, Inc.</i> Ned Chappell CAE, <i>Maricopa County Assessor's Office</i> Tom Jaconetty, <i>Thomas Jaconetty Attorney At Law</i> Robert Lee AAS, <i>Lee Law Firm</i> Room 107/109 2:00 PM - 4:30 PM</p>
2:00 PM	<p><u>Master Marshall & Swift Cost Data within your CAMA system</u> Edward L. Martinez, <i>CoreLogic</i></p>

	<p>Room 104/106 2:00 PM - 4:30 PM</p>
<p>2:00 PM</p>	<p><u>Top 10 Tips for Creating Dynamic Assessing Power BI Dashboards</u> David M. Cornell CAE, <i>Cornell Consultants</i> Room 207 2:00 PM - 4:30 PM</p>
<p>2:00 PM</p>	<p><u>Unlocking the Third Dimension: Exploring 3D Cadastre</u> Linda Foster, <i>Esri</i> Lauren Voelker, <i>Esri</i> Room 201 2:00 PM - 4:30 PM</p>
<p>2:00 PM</p>	<p><u>Updating CAMA Systems with Regression-based AVMs: Considerations for Office Leadership</u> Paul Bidanset Ph.D., <i>Center for Appraisal Research and Technology (CART)</i> Peadar Davis Ph.D., <i>Ulster University</i> Room 205 2:00 PM - 4:30 PM</p>

Lessons from Maui County, Hawaii: Aerial Imagery in Disaster Assessment and Recovery

[Ruth Zipfel MS](#), *EagleView*

Follow

[Marcy Martin AAS](#), *County of Maui, HI*

Follow

[Mike Borrelli](#), *EagleView*

Speaker Website

<https://www.eagleview.com/>

Presentation Category

02 COLLECTING AND MAINTAINING PROPERTY DATA

General Session Description

Join Maui County and EagleView for a firsthand account of managing the August 2023 Maui Wildfire disaster. This session provides a rare behind-the-scenes look at crisis management, illustrating how post-disaster aerial imagery is critical for emergency response, the formulation of recovery strategies, and property assessment.

Residential Valuation Tools featuring Power BI

[Jackie Warr RES](#), *Pinellas County Property Appraiser's Office*

Follow

[Sara Delli Fraine RES](#), *Pinellas County Property Appraiser's Office*

Follow

[Michael Daly RES](#), *Pinellas County Property Appraiser's Office*

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Presentation Category

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

General Session Description

This presentation will focus on residential valuation methods utilizing PBI panels. We will explain our Land Population panel and how we examine our data. We will demonstrate and discuss how we develop and analyze land values, show how our Land Updates panel is used to monitor and track progress and demonstrate our Sales Ratio Analysis panel.

Assessing Like a Baseball Scout: Identifying, Analyzing, and Eliminating Evaluator Bias

[Christopher J. Blessing](#), *Whitfield County*

Follow

Presentation Category

08 OVERSIGHT AND COMPLIANCE REVIEW

General Session Description

Whether you're a property appraiser or a baseball scout, your work is dependent on your ability to eliminate biases in your appraisals or evaluations. This presentation will intertwine both worlds of evaluation and offer tips to appraisers, data analyst & managers on identifying, analyzing, and eliminating evaluator bias from appraisals.

Avoiding Double Assessment: Personal Property Deductions in Real Property Appraisals

[Michael Krueger](#), *Colorado Division of Property Taxation*

Follow

Speaker Website

dpt.colorado.gov

Presentation Category

04 APPRAISING PROPERTY

General Session Description

The appropriate classification of personal property is critical in developing an accurate opinion of value in real property appraisal assignments. Personal property often transacts with real property and must be accounted for to avoid double assessment. Personal property may also erroneously be included in the cost and income approaches.

Measuring Representation in Sales Market Models and Ratio Studies

[Kevin Keene](#), *Keene Mass Appraisal Consulting*

Follow

[Alex Raju](#), *City of Philadelphia*

Follow

[James R. Williams](#), *City of Philadelphia*

Follow

Speaker Website

keenemac.com

Presentation Category

02 COLLECTING AND MAINTAINING PROPERTY DATA

General Session Description

One of the assumptions of sales-based valuation and ratio studies is that properties that sell adequately and proportionally represent unsold properties. How can we test the truth of this assumption? This session demonstrates two methods for determining the degree to which sales represent unsold properties and precisely identifying properties that are not represented by sales.

Affordable Housing Special Assessment Program: Incentives to Develop and Preserve Affordable Housing

[John McDonnell](#), *Cook County Assessor's Office*

Follow

[Emily Bloom-Carlin](#), *Community Investment Corporation*

Follow

Speaker Website

<https://www.cookcountyassessor.com/>

Presentation Category

01 WORKING WITH THE LEGAL FRAMEWORK

General Session Description

The United States is experiencing an unprecedented shortage of affordable housing units. Learn how the Affordable Housing Special Assessment Program mitigates property tax liabilities for affordable housing providers in Chicagoland. The incentive helps preserve existing multi-family affordable units and incentivizes the development of new affordable multi-family units for low-income families and individuals.

Best Practices and Real-World Challenges

[Joan Youngman Esq.](#), *Lincoln Institute of Land Policy*

Follow

[Semida Munteanu](#), *Lincoln Institute of Land Policy*

Follow

[Ruud Kathmann](#), *Netherlands Council for Real Estate Assessment*

Follow

[Luc D. Hermans](#), *Netherlands Council for Real Estate Assessment*

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Presentation Category

PLENARY

General Session Description

This session will explore the challenge of applying best practices in the real world of property taxation, illustrated by general perspectives from The Netherlands. It has a system similar to the U.S., and similar goals for a stable, efficient, and continuously improving system that earns the trust of taxpayers.

Short-Term Rentals and the Commercialization of Residential Real Estate

[Melissa Baer CAE](#), *International Association of Assessing Officers*

Follow

[Edie McCarthy](#), *Town of Greenburgh, NY*

Follow

Presentation Category

04 APPRAISING PROPERTY

General Session Description

This presentation discusses the impact of the commercialization of residential real estate, including the proliferation of short term rentals, as well as appraisal and tax policy implications and strategies.

Spinning the Real Estate Market Cycle: Imminent Recession or Extended Expansion?

[Ronnie Lee Phillips CIPS](#), *Realstar Realty Advisors, LLC*

[Follow](#)

Speaker Website

RonnieLeePhillips.Com

Presentation Category

04 APPRAISING PROPERTY

General Session Description

This dynamic presentation serves to outline the six distinctive phases of the American real estate market cycle and chiefly how values of all sectors of real estate assets are either positively or negatively influenced during each disparate phase of the market cycle. This presentation clearly demarcates each phase of the cycle, and the conclusions made are supported by market derived data and the analysis from forty-six US Metropolitan Statistical Areas (MSA) to forecast economic outcomes for the current state of real estate in 2024 and beyond.

Multi-family Valuation in Maricopa County, Arizona

[James Fisher AAS, RES](#), *Maricopa County Assessor's Office, Arizona*

[Follow](#)

[Brian Zarra AAS](#), *Maricopa County Assessor's Office*

[Follow](#)

Presentation Category

02 COLLECTING AND MAINTAINING PROPERTY DATA

General Session Description

Discover how multi-family construction has evolved over the years. We will unveil the secrets of partially completed projects, embark on a journey through the valuation life cycle, and unravel the mysteries of multi-family mass appraisal.

Outlier Screening: Principles, Methods, Issues, and Recommendations

[Robert Gloudemans FIAAO](#), *Robert J. Gloudemans, Mass Appraisal Consultant*

[Follow](#)

Speaker Website

agjd.com

Presentation Category

BACK TO BASICS

General Session Description

The session discusses objectives and principles of outlier trimming and evaluates commonly used techniques, including hard-coded cut points, standard deviations, graphical analysis, and the inter-quartile range (IQR). It concludes with recommendations dependent on the purpose of the analysis and the proper role of appraisal judgment in the process.

The Art of the Appeal

[Tara Orris](#), *Cook County Board of Review*

[Follow](#)

[Matthew Fournier](#), *Cook County Board of Review*

[Follow](#)

[Michael Owens](#), *Cook County Board of Review*

[Follow](#)

[Aarion Stines](#), *Cook County Board of Review*

[Follow](#)

Presentation Category

06 MANAGING COMPLAINTS AND APPEALS

General Session Description

What goes into the appeals process? Using a combination of high profile commercial properties as well as residential examples, we will highlight how the appeals process works. We will walk participants through the appeals process by explaining the ingredients which include appeal preparation, appeal defense, how decisions are made, negotiations with attorneys and working with intervenors.

Simplifying the Complex: Mixed Use Properties in a Mass Appraisal Environment

Shelley Graham MRICS, *Municipal Property Assessment Corp., Ontario, Canada*

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Lee May CAE, M.I.M.A., *Municipal Property Assessment Corp., Ontario, Canada*

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Presentation Category

04 APPRAISING PROPERTY

General Session Description

This presentation will investigate the challenges of mixed use properties within the context of a mass appraisal environment. It will discuss the various valuation issues to ensuring consistent, accurate and supportable assessments and will attempt to provide recommendations on how (or if) this can be achieved leveraging mass appraisal.

Recent Trends: Hotel, Industrial, and Multi-family Properties

Lonnie Hendry, *Trepp*

Follow

Speaker Website

<https://www.trepp.com/>

Presentation Category

04 APPRAISING PROPERTY

General Session Description

Join us for an in-depth presentation as we look at the strength of the hotel sector, navigate the continued industrial boom, and uncover the resilience of the multi-family sector. Explore the key drivers and opportunities shaping these sectors, providing you with strategic insights for successful investments and market navigation.

Revolutionizing Mass Appraisal: Using AI to Enhance Efficiency, Transparency, and Equity

[Shail Jain](#), *Farragut*

Follow

[John Burgiss RES](#), *Forsyth County*

Follow

Speaker Website

www.farragut.com

Presentation Category

05 LEADING AND MANAGING THE ASSESSMENT OFFICE

General Session Description

Discover the potential of Artificial Intelligence (AI) in revolutionizing mass appraisal by elevating efficiency, accuracy, and equity. Transformative benefits can only be realized by using Responsible AI—an emerging area of AI governance. Ensure transparency, explainability, and fairness through practical recommendations.

Assessing the Third Dimension: New York City's Journey to 3D Cadastre

[Carmela Quintos Ph.D.](#), *New York City Department of Finance*

Follow

[Linda Foster](#), *Esri*

Follow

Presentation Category

PLENARY

General Session Description

By leveraging GIS, New York City developed a state-of-the-art three-dimensional tax map and a one-stop shop portal for property owners. Property owners can verify their building and land data for accuracy, view and challenge their assessments and exemptions, view their sales, mortgages and recordings, and trace the history of lot changes to their parcel. The three-dimensional perspective lets assessors walk around buildings and see interior floor plans. The 3D feature enables the potential development of 3D variables, such as views, for valuation. The 3D visualization is particularly important for air lots as it shows the potential for development. We will discuss the challenges in building a 3D cadastre, such as data collection, public and city leadership support, and integration with other city agencies, along with advances in technology that made it all possible.

Litigation Tax Appeal Defense Workshop - Ask the Experts

[Peter F. Korpacz](#), *Korpacz Realty Advisors, Inc.*

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[Shawn E. Wilson](#), *Compass Real Estate Consulting, Inc.*

Follow

[Ned Chappell CAE](#), *Maricopa County Assessor's Office*

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[Tom Jaconetty](#), *Thomas Jaconetty Attorney At Law*

Follow

[Robert Lee AAS](#), *Lee Law Firm*

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Presentation Category

01 WORKING WITH THE LEGAL FRAMEWORK

General Session Description

Join our panel of litigation experts for a workshop exploring best practices for tax appeal defense involving common issues and hot topics. There will be an extensive interaction between the attendees and the panel which will include attorneys Robert T. Lee, Esq. and Thomas A. Jaconetty, Esq. who will provide legal insights and strategies. Forensic appraisal methodologies and responses to property owner positions will be presented by Peter F. Korpacz, MAI, CRE, FRICS, and Shawn Wilson, MAI. Ned Chappell, Litigation Supervisor at Maricopa County Assessor's Office, will provide insights from the assessor's point of view.

March 13, 2025

Agenda Item 4

d) WGU

Applied Probability and Statistics



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

NAME OF REQUESTER [REDACTED]	TITLE [REDACTED]
TITLE OF COURSE Applied Probability and Statistics	
VENDOR/PROVIDER Wester Governors University	

1. Course Summary:

fundamental concepts of basic statistics including algebra and graphing; descriptive statistics; regression and correlation; and probability.

Content covers what constitutes sound research design and how to appropriately model phenomena using statistical data. Additionally, the content covers simple probability calculations.

2. What are the hours of instruction? 36

3. What is the completion date? 01/15/25

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|---|
| <input checked="" type="checkbox"/> Mass Appraisal Concepts and Applications | <input checked="" type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input checked="" type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

[REDACTED] 1/8/25
Date

For Department Use Only

NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE

Verified by:

Division of Local Government Services _____ Title _____ Date _____

■ Applied Probability and Statistics - C955

Course Started - 12/2/24

Overview

Applied Probability and Statistics is designed to help students develop competence in the fundamental concepts of basic statistics including: introductory algebra and graphing; descriptive statistics; regression and correlation; and probability. Statistical data and probability are often used in everyday life, science, business, information technology, and educational settings to make informed decisions about the validity of studies and the effect of data on decisions. This course discusses what constitutes sound research design and how to appropriately model phenomena using statistical data. Additionally, the content covers simple probability calculations, based on events that occur in the business and IT industries. No prerequisites are required for this course.

Competencies

Course Planning

Begin your course by discussing your course planning tool report with your instructor and creating your personalized course plan together.

Fractions, Decimals, and Percentages

The graduate applies the operations, processes, and procedures of fractions, decimals, and percentages to evaluate quantitative expressions.

Basic Algebra

The graduate applies the operations, processes, and procedures of basic algebra to evaluate quantitative expressions, and to solve equations and inequalities.

Descriptive Statistics for a Single Variable

The graduate evaluates categorical and quantitative data pertaining to a single variable using appropriate graphical displays and numerical measures.

Descriptive Statistics for Two Variables

The graduate evaluates the relationship between two variables through interpretation of visual displays and numerical measures.

Correlation and Regression

The graduate evaluates the relationship between two quantitative variables through correlation and regression.

Probability

The graduate applies principles and methods of probability-based mathematics to explain and solve problems.

Course Planning Tool

The course planning tool helps you and your faculty create a more accurate, personalized plan for your success. This tool will help you discover how familiar you already are with the course competencies so you can understand the level of effort it will likely take you to complete this course.

You should work through the tool for this course before you register for the course. You can then refer to the tool report at any time.

[Launch](#)

Learning

Welcome to Applied Probability and Statistics! You will use Applied Probability and Statistics by MindEdge, an interactive, module-based learning resource to assist you in mastering the material in this course. Competency will be demonstrated by the successful completion of an objective assessment.

As you begin the course, here are some tips for success from the instructors:

1. Spend a few minutes reading the course competencies.
2. Click through the links in the Announcements and Course Tips.
3. Download "How to Succeed in Applied Probability and Statistics" from the Course Information section (at the bottom of the page) which includes nearly everything you need to pass this course.
4. Acquire a scientific calculator and familiarize yourself with how to use it. We recommend the TI-30XS Multiview calculator for this course. Check out the [current requirements for calculators](#).
5. Locate your whiteboard and use it for practice and the objective assessment. See [current requirements for whiteboard use during your assessment](#).
6. Click the "Go to Course Material" button to access the home page.
7. On the Introduction page, click the "Learning Resource (new tab)" link to access the learning resource.

For questions as you work through the course you can:

- [Schedule an appointment with any course instructor](#) on the team
- [Join Live Instructor Support](#) - to meet with an instructor during the hours listed in Mountain Time below. To learn more, [watch this short video](#).

- Saturday: 9am - 2pm MT
- Sunday: 3pm - 7pm MT
- Send a text to the instructor team at 385-787-7071. Please [opt into texting](#) before using.

[Go to Course Material](#)

Cohort Sign-up

Cohorts provide additional structure and support for challenging aspects of this course. In a cohort you receive specific homework assignments and meet online with mentors and students regularly to discuss the challenging topics.

[Explore Cohort Offerings](#)

Course Community

Need connection? Join our online course community in WGU Connect. In this interactive platform students, instructors, and alumni swap study tips, build friendships, and share job/volunteer opportunities. We hope to see you there!

[Join Course Community](#)

Assessments

~

Course Information

[How to Succeed in Applied Probability and Statistics](#)

[Supplemental Resources](#)

[C955 Cohort/Live Event Calendar](#)

March 13, 2025

Agenda Item 4

e) MCKISS

Best Practices-Bifurcated & Hybrid
Appraisals



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> Appraiser
<small>TITLE OF COURSE</small> Best Practices - Bifurcated & Hybrid Appraisals	
<small>VENDOR/PROVIDER</small> McKissock	

1. Course Summary:

This course addresses the numerous factors that an appraiser should consider when it comes to accepting and completing hybrid, bifurcated, and desktop appraisal assignments.

2. What are the hours of instruction? 3 Hours

3. What is the completion date? 2/19/2023

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

▶ [REDACTED]

1/17/25

Requestor

Date

For Department Use Only

<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

▶ _____
Division of Local Government Services

Title

Date

Best Practices for Completing Bifurcated and Hybrid Appraisals

Introduction

This course addresses the numerous factors that an appraiser should consider when it comes to accepting and completing hybrid, bifurcated, and desktop appraisal assignments. Beginning in March 2022, desktop appraisals will be available for some mortgage loans. This course has been updated with Fannie Mae's and Freddie Mac's guidelines on how to complete the 1004 desktop/70D appraisal form. Complying with USPAP, mitigating risk, understanding the intended use, identifying the relevant characteristics, and verifying data from secondary sources, are just some of the considerations that are examined in this course. In addition, practical application examples and illustrations are plentiful in this course.

Course Outline

1. Bifurcated Appraisal
2. The Benefits and Disadvantages
3. USPAP and Hybrid/Bifurcated Appraisals
4. Determining Data's Reliability
5. Practical Applications
6. Final Exam

March 13, 2025

Agenda Item 4

f) MCKISS
Green Building Concepts for
Appraisers



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

NAME OF REQUESTER [REDACTED]	TITLE Appraiser
TITLE OF COURSE Green Building Concepts for Appraisers	
VENDOR/PROVIDER McKissock	

1. Course Summary:

Provides foundational knowledge for "green" construction and valuation. See attached.

2. What are the hours of instruction? 7 Hours

3. What is the completion date? 2/27/2023

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

[REDACTED SIGNATURE]

1/17/25

Requestor Signature

Date

For Department Use Only

NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE

Verified by:

Division of Local Government Services

Title

Date

Introduction

Welcome to **Green Building Concepts for Appraisers**, presented by McKissock Learning. Your enrollment demonstrates foresight, as green building is one of the construction industry's emerging fields.

This course will give you an understanding of green residential construction methods as they apply to your assignments. The course focuses on the most relevant principles, methods and products. Because the field is vast and methods and technologies are changing so rapidly, a comprehensive review is impossible. In other words, this course does not tell you everything you need to know, but instead provides a foundation for your knowledge of green construction and valuation.

This course was created by appraisers, for appraisers. Unlike other green building courses, the target audience is not builders, real estate licensees, architects, or would-be homeowners.

Completion of this course can be the first step toward earning a certification in valuation of residential green buildings. This certification path is designed to grow your knowledge of green building, provide you information on methods and techniques, and most importantly, enable you to competently complete an appraisal assignment on a green home.

This is a self-paced online course. You may complete it when and where you choose. You can complete it all in one sitting, if you wish, or you can complete it in bits and pieces at your convenience. There will be quizzes along the way that you must complete in order to advance to the next section.

Course access is available for 6 months from the day it is opened. All courses, regardless of whether they have been opened, expire two years from the date of purchase. Extensions are available for purchase within 30 days of a course expiring. No extensions will be granted after this period.

Course Outline

1. Course Introduction
2. What is Green?
3. Pillar 1: Site Development
4. Pillar 2: Water Efficiency
5. Pillar 3: Energy Efficiency, Part 1
6. Pillar 3: Energy Efficiency, Part 2
7. Pillar 4: Materials Selection
8. Pillar 5: Indoor Air Quality
9. Green Building Certification Programs
10. Case Study
11. Final Exam

March 13, 2025

Agenda Item 4

g) MCKISS

That's a Violation – Appraisal
Standards in the Real World



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

NAME OF REQUESTER [Redacted]	TITLE Appraiser
TITLE OF COURSE That's a Violation - Appraisal Standards in the Real World	
VENDOR/PROVIDER McKissock	

1. Course Summary:

Examples and discussion of actual disciplinary complaints as related to USPAP. See attached.

2. What are the hours of instruction? 4 Hours

3. What is the completion date? 12/31/2024

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|--|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input checked="" type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

Requestor Signature: [Redacted] 1/17/25

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NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE
Verified by:			
Division of Local Government Services		Title	Date

Introduction

Hello and welcome to “**That’s a Violation – Appraisal Standards in the Real World,**” presented by McKissock Education. My name is Dan Bradley, and I am the course author and will also be your instructor. First, let me tell you a little bit about my background. I am a certified general appraiser with 30 years’ experience. I spent eight years on my state’s appraisal licensing board. I have also done appraisal review work for my state’s prosecutorial agency in appraisal disciplinary cases and I have also provided testimony in appraisal disciplinary cases. I am also an AQB Certified USPAP Instructor.

First, let’s review the course description. This course is about issues relating to disciplinary complaints. Over the last several years, disciplinary complaints against appraisers have become a lot more numerous, and I can tell you that from personal experience. The good thing is that not all complaints though result in disciplinary action. We’re going to talk about the basics of the appraisal licensing and certification system and we’re going to look very briefly at the complaint process in general because it varies from state to state. We’re going to cover The Appraisal Foundation’s Voluntary Disciplinary Actions Matrix and we’re going to provide examples. Examples are important because it’s one thing to go through the matrix and read about violations and suggested sanctions in black and white, but it’s another thing to provide some color by providing real-life examples of violations and sanctions.

The examples and case studies that we’re going to go over in this course are all taken from actual case files in disciplinary cases against appraisers that were adjudicated by state appraisal enforcement agencies. We are going to talk about minor violations and how to avoid them. We will address minor development and reporting issues and we will also discuss more serious violations of the ETHICS RULE and the COMPETENCY RULE. And of course, we have plenty of real-life case study examples. In each case, we are going to discuss what violations, if any, have occurred and what sanction was given to the appraiser but most importantly we’re going to talk about how the appraiser could have avoided the problem.

As an appraiser, you don’t want to have a complaint filed against you and you certainly don’t want to be the subject of a complaint that results in disciplinary action. We are going to provide plenty of do’s and don’ts about what an appraiser should do to avoid complaints and also what to do and what not to do if the appraiser becomes a respondent in a complaint.

Course access is available for 6 months from the day it is opened. All courses, regardless of whether they have been opened, expire two years from the date of purchase. Extensions are available for purchase within 30 days of a course expiring. No extensions will be granted after this period.

Course Outline

1. USPAP and State Laws and Rules
2. The Appraisal Foundation’s Voluntary Disciplinary Action Matrix
3. Development and Reporting Violations
4. Ethics and Competency Violations

5. Is That a Violation? You Be the Judge!
6. Final Details

March 13, 2025

Agenda Item 4

h) MCKISS

The Appraisal Landscape of Rural
Residential Properties



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> Assessor
<small>TITLE OF COURSE</small> The Appraisal Landscape of Rural Residential Properties	
<small>VENDOR/PROVIDER</small> McKissock Learning	

1. Course Summary:

The course synthesizes the intricate aspects of rural property appraisal, underscoring the need for a holistic, informed approach. It reiterates the importance of thorough understanding of rural landscapes, the adept application of appraisal principles, and the commitment to ethical standards in the profession. The skills and insights gained from this course are vital for any appraiser aspiring to excel in the specialized field of rural residential property appraisal.

2. What are the hours of instruction? 5 Hours

3. What is the completion date? January 25, 2025

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
- Syllabus or Course Material

SIGNATURE

[REDACTED SIGNATURE]

Requestor Signature

01/27/2025

Date

For Department Use Only

<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

Division of Local Government Services

Title

Date

Course Description

This course synthesizes the intricate aspects of rural property appraisal, underscoring the need for a holistic, informed approach. It reiterates the importance of a thorough understanding of rural landscapes, the adept application of appraisal principles, and a commitment to ethical standards in the profession. The skills and insights gained from this course are vital for any appraiser aspiring to excel in the specialized field of rural residential property appraisal.

Course Synopsis

This course synthesizes the intricate aspects of rural property appraisal, underscoring the need for a holistic, informed approach. It reiterates the importance of a thorough understanding of rural landscapes, the adept application of appraisal principles, and a commitment to ethical standards in the profession. The skills and insights gained from this course are vital for any appraiser aspiring to excel in the specialized field of rural residential property appraisal.

Abridged Description

This course synthesizes the intricate aspects of rural property appraisal, underscoring the need for a holistic, informed approach. It reiterates the importance of a thorough understanding of rural landscapes, the adept application of appraisal principles, and a commitment to ethical standards in the profession. The skills and insights gained from this course are vital for any appraiser aspiring to excel in the specialized field of rural residential property appraisal.

Learning Objectives:

Upon completion of this course, participants will be able to:

- Employ a holistic approach in identifying rural locations and recognizing the challenges associated with appraising rural properties
- Analyze challenges in identifying comps in rural real estate appraisal
- Evaluate the importance of the summary of conclusion of the sales comparison approach in rural property appraisals
- Apply appraisal methods and guidelines for properties with excess and surplus land

Certificate of Completion

This is to certify that

[REDACTED]
[REDACTED]

has successfully completed **The Appraisal Landscape of Rural Residential Properties (Approval Number # CE.0009890-A)** for 5 hour(s) of continuing education credit for recertification in the state of Nevada. The course was completed on Saturday January 25, 2025 given via distance education at:

www.mckissock.com

Instructor: Jo Traut

Andrea Ledford

Andrea Ledford



McKissock - P.O. Box 1673 - Warren, Pennsylvania - 16365 - 814.723.6979

March 13, 2025

Agenda Item 4

i) MCKISS

Basic Hotel Appraising – Limited
Service Hotels



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> Property Appraiser
<small>TITLE OF COURSE</small> Basic Hotel Appraising - Limited Service Hotels	
<small>VENDOR/PROVIDER</small> McKissock	

1. Course Summary:

See Attached

2. What are the hours of instruction? 7

3. What is the completion date? 11/1/2017

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

[REDACTED SIGNATURE]

Requestor Signature

1/30/24
Date

For Department Use Only

<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

Division of Local Government Services

Title

Date

About the Course

Introduction

This course was developed specifically for the commercial appraiser who wants to branch out into the specialty of limited-service hotel appraisals. It is the starting course for hotel appraisers. The course assumes that the student appraiser has had training on the sales comparison approach and the income approach including discounted cash flow analysis. This course ties that training to the specialty of limited-service hotel appraisal.

The initial chapters give the appraiser a foundation in the hotel market and the factors that influence supply and demand. The sales comparison approach material addressed how some adjustments are unique to hotels or adapted to hotels. The two income approach chapters familiarize the appraiser with how to: (1) To understand the estimation of income, expenses and capital expenditures specific to limited-service hotels and (2) To apply the income approach to both stabilized and un-stabilized limited-service hotels as well as those requiring renovation.

Course Outline

1. Chapter 1: Hotel Industry, Hotel Characteristics & Financial Operation
2. Chapter 2: Sales Comparison Approach for Limited-service Hotel Appraisals
3. Chapter 3: Income Approach –Direct Capitalization for Limited-Service Hotels
4. Chapter 4: Discounted Cash Flow Analysis
5. Final Exam

APPRAISER CERTIFICATION BOARD

March 13, 2025

Agenda Item 4

- j) EAGLEVIEW
Lunch and Learn



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

NAME OF REQUESTER [Redacted]	TITLE [Redacted]
TITLE OF COURSE Eagleview Lunch & Learn	
VENDOR/PROVIDER Eagleview Ruth Ziffer & Alex Hacker	

1. Course Summary:

Please see attached

2. What are the hours of instruction? 2

3. What is the completion date? APRIL 16TH 2024

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input checked="" type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

Advanced Use of Aerial Imagery for Appraisal
Per NAC 361.117 STANDARDS OF MASS APPRAISAL 3.3.4

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

[Redacted Signature]

8-12-24
Date

For Department Use Only

NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE

Verified by:

Division of Local Government Services _____ Title _____ Date _____

EagleView

Lunch and Learn

Attendee Troy Villines

Group: Lyon County, NV

Date: April 16th, 2024

Time: 11:00 AM – 1:00 PM PST

Presenter(s): Ruth Zipfel & Alex Hacker

Presentation Outline:

- Who/What is EagleView
- What is ortho imagery
- What is oblique imagery
- What are measurable pixels and how to measure on imagery
- How does EagleView collect imagery
- Key applications of aerial imagery
- How oblique imagery allows for additional insight on structures
- Understanding GSD
- Upcoming capture AOIs for Lyon County
- What is Certified imagery
- Understanding change over time through imagery
- Integration and API options
- Imagery for Public Safety
- Examples of imagery use in 911 responses
- Using quality aerial imagery to digitize features
- EagleView's Disaster Response Program
- Change Detection
- Connect Assessment
- Sketch Inspect
- Near Infrared imagery
- 3D Mesh
- Specialized imagery & deliverables
- 3-inch frequent ortho imagery
- ConnectExplorer demo
- Cloud Explorer demo
- Connect Assessment demo



eagleview™
ACB 123

March 13, 2025

Agenda Item 4

k) UNR

Math 120 – Fundamentals of College
Mathematics



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> PROPERTY APPRAISER
<small>TITLE OF COURSE</small> MATH 120	
<small>VENDOR/PROVIDER</small> UNR	

1. Course Summary:

Sets, logic; probability, statistics; consumer mathematics; variation; geometry and trigonometry for measurement; linear, quadratic, exponential and logarithmic functions.
Emphasis on problem solving and applications.

2. What are the hours of instruction? 36

3. What is the completion date? SPRING 2003

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|---|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input checked="" type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material Course Description

SIGN [REDACTED]

Requestor Signature

6-25-2024

Date

For Department Use Only

<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

Division of Local Government Services

Title

Date

Fundamentals of College Mathematics

University General Course Catalog 2023-2024

MATH 120 - Fundamentals of College Mathematics

(3 units) CO2

Sets, logic; probability, statistics; consumer mathematics; variation; geometry and trigonometry for measurement; linear, quadratic, exponential and logarithmic functions. Emphasis on problem solving and applications. (Credit may not be received for MATH 120 if credit has already been awarded for [MATH 127](#) or above. This course satisfies the University Core Mathematics requirement.)

Prerequisite(s): ACT of 22 OR SAT of 530 OR ALEKS PPL of 46-60 OR MATH 96 with a "C" or above or an "S" OR Math 20 with an "S" OR High School Algebra I with an "A". Recommended Preparation: Take a math placement test before registering if 10 years have passed since completion of the prerequisite.

Grading Basis: Graded

Units of Lecture: 3

Offered: Every Fall, Spring, and Summer

Student Learning Outcomes

Upon completion of this course, students will be able to:

1. formulate and use mathematical models to analyze real-world situations.
2. determine and implement an appropriate method of solution for financial problems.
3. solve basic probability problems.

[Click here for course scheduling information.](#) | [Check course textbook information](#)

Student ID: [REDACTED]
Birth Date: [REDACTED]

UNIVERSITY OF NEVADA, RENO

Page 1 of 2
Print Date: 04/03/2019

Send to: [REDACTED]

Beginning of Undergraduate Record

2002 Fall

ENGL 1	Develop Writing	0.0	S
GEOL 101	General Geology	3.0	C+
MATH 1	Basic Intermed Algebra	0.0	B
PSY 101	Intro Psych As Soc Sci	3.0	B

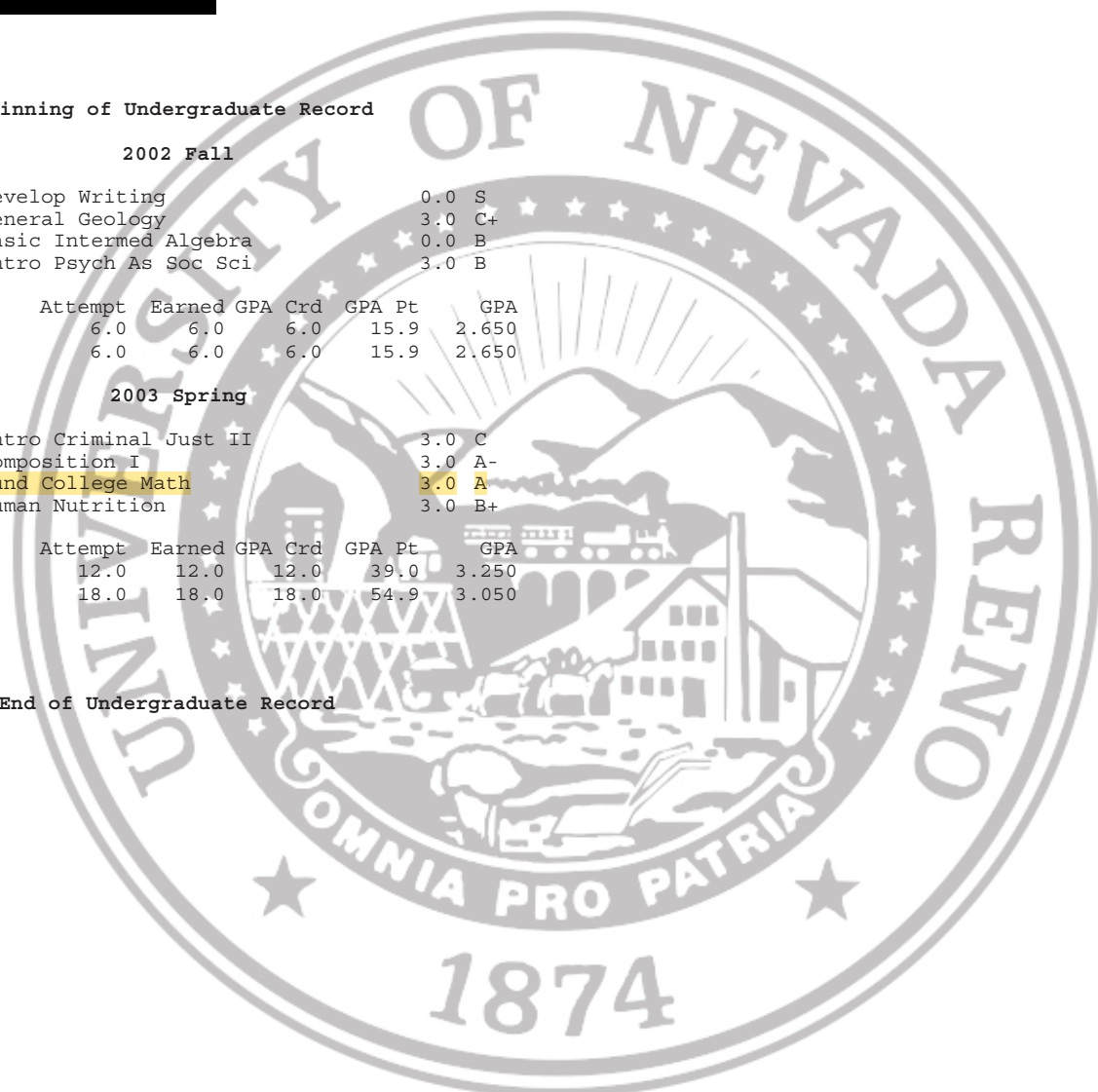
	Attempt	Earned	GPA	Crd	GPA Pt	GPA
Term	6.0	6.0		6.0	15.9	2.650
Career	6.0	6.0		6.0	15.9	2.650

2003 Spring

CRJ 102	Intro Criminal Just II	3.0	C
ENGL 101	Composition I	3.0	A-
MATH 120	Fund College Math	3.0	A
NUTR 121	Human Nutrition	3.0	B+

	Attempt	Earned	GPA	Crd	GPA Pt	GPA
Term	12.0	12.0		12.0	39.0	3.250
Career	18.0	18.0		18.0	54.9	3.050

End of Undergraduate Record



UNIVERSITY OF NEVADA, P. O. Box 2213, Reno Nevada

Page 1 of 2
Print Date: 04/03/2019

ACB 127

Melisa Choroszy
Melisa N. Choroszy, Registrar

Student ID: [REDACTED]
Birth Date: [REDACTED]

UNIVERSITY OF NEVADA, RENO

Page 2 of 2
Print Date: 04/03/2019



UNIVERSITY OF NEVADA, P. O. Box 2213, Reno Nevada

Page 2 of 2
Print Date: 04/03/2019

ACB 128

March 13, 2025

Agenda Item 4

1) DOT

Understanding Ma-Pa Projections



**Nevada Department of Taxation
Property Tax Appraiser Continuing Education
New Course Application**

Return this form to:
Division of Local Government Services
3850 Arrowhead Dr., 2nd Floor
Carson City, Nevada 89706

Please Print or Type:

COURSE INFORMATION (A person who wishes to receive contact hours for a course of continuing education that has not been previously approved, must apply for such approval.)

<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> Coordinator
<small>TITLE OF COURSE</small> Understanding Ma-Pa Projections	
<small>VENDOR/PROVIDER</small> Department of Taxation - ELGS	

1. Course Summary:

This course will cover statutory requirements of the Ma-Pa projections, what they mean, what the assessor should consider and some frequently asked questions and answers to better understanding this process.

2. What are the hours of instruction? 1.0 hours

3. What is the completion date? 5/1/2025

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|--|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
- Syllabus or Course Material

SIGNATURE

[REDACTED SIGNATURE]

1/15/2025

Requestor Signature

Date

For Department Use Only

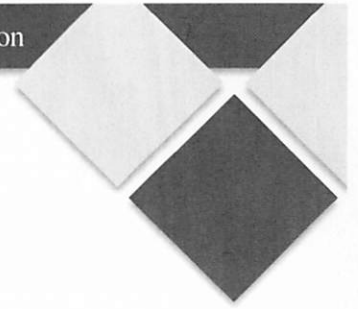
<small>NUMBER OF CREDIT HOURS GRANTED</small>	<small>NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT</small>	<small>MILESTONE APPLIED TO</small>	<small>TOTAL HOURS FOR THIS MILESTONE</small>

Verified by:

Division of Local Government Services

Title

Date



◆ Introduction & Class Topics

- ◆ Introduction
- ◆ Class Topics
 - ◆ Ma Projection
 - ◆ Pa Projection
 - ◆ Ma-Pa Projection Form
 - ◆ Scenarios
 - ◆ 2025-26 Timeline
 - ◆ SEG number uses
 - ◆ Question/Answer

Understanding Ma-Pa Projections for SEG

This class will review the requirements of the Ma and Pa projections for the SEG reports by the county assessors as follows:

- Discuss the Ma projection, what it means, where the numbers come from and what the Assessor should consider.
- Discuss the Pa projection, what it means, where the numbers come from and what the Assessor should consider.
- Discuss the information contained on the Ma-Pa Projection form and SEG Report and how to decide what projection to use or if a custom projection should be considered.
- Present different scenarios and questions that could be asked and what could be considered to arrive at a good answer.
- Present the 2025-26 timeline to show how the Tax Roll dates, SEG projections and the budget timelines overlap.
- Discuss what the SEG numbers are used for after the Assessor has completed reporting.

March 13, 2025

Agenda Item 4

m) NAA

Using Alternative Methods of
Valuation at CBOE and Beyond



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[REDACTED]	<small>TITLE</small> Chief Deputy Assessor
<small>TITLE OF COURSE</small> Using Alternative Methods of Valuation at CBOE and Beyond	
<small>VENDOR/PROVIDER</small> NAA 2025 Spring Assessors Conference Hosted by Carson City	

1. Course Summary:

Understanding and creating Sales Comparison Approach & Income Approach valuations for use in defending values at CBOE & SBOE

2. What are the hours of instruction? 7hrs 9am -5pm (1hr lunch)

3. What is the completion date? 4-30-2025

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|--|--|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications | <input type="checkbox"/> College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects |
| <input type="checkbox"/> IAAO Standards | <input type="checkbox"/> GIS, Mapping, CAMA |
| <input checked="" type="checkbox"/> Residential, Commercial/Industrial Appraisal | <input type="checkbox"/> Laws Relating to Real Estate, Water or Mining |
| <input type="checkbox"/> Unitary/Centrally Assessed Property Appraisal | <input type="checkbox"/> Professional Ethics |
| <input type="checkbox"/> Legal Documents (Deeds, Titles, Leases, etc.) | <input type="checkbox"/> Other |
| <input checked="" type="checkbox"/> Nevada Statutes or Regulation, Appraisal or Assessment Standards | |

If other, please describe why the course is applicable to appraisal and/or property tax.

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
 Syllabus or Course Material

SIGNATURE

[REDACTED]

1-27-25

Requestor Signature

Date

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NUMBER OF CREDIT HOURS GRANTED	NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT	MILESTONE APPLIED TO	TOTAL HOURS FOR THIS MILESTONE

Verified by:

[REDACTED]
Division of Local Government Services

Title

Date

Nevada Assessors' Association- 2025 Spring Assessor's Conference
Hosted by Carson City Assessors' Office
Using Alternative Methods of Valuation at CBOE and Beyond
April 30, 2025 9am – 5pm
7 credit hours
Instructor: Daniel A. Leck, MAI

This course is designed to give county and state ad valorem appraisers a foundational grasp of the alternative valuation methods commonly employed by fee appraisers. By learning these methods, ad valorem appraisers can better validate their Taxable Valuations, in accordance with NRS & NAC 361. The course primarily focuses on the Sales Comparison and Income Capitalization Approaches, exploring how these methods can be utilized to defend Taxable Valuations, established in accordance with NRS 361, before County and State Boards of Equalization, as well as addressing valuation concerns from discontented property owners.

Key topics include:

Sourcing information and data, with an emphasis on rural counties

Identifying suitable comparable properties

Examining the impact of the Income Approach on value

Understanding and developing Capitalization Rates

The course includes case studies, providing appraisers with hands-on opportunities to analyze and discuss the valuation of both a vacant parcel of land and a leased commercial property.

Instructor: Dan Leck, MAI Appraiser

Owner of Daniel A Leck & Associates - Real Estate Appraisers & Consultants

- Continued Education courses spanning over 48 years
- B.A. in Business Administration
- Nevada State Teaching Credentials in Business Education (Secondary Education).
- 1975-Custom Home Construction
- 1976 Elko County Assessors' Office
- 1977 Douglas County Assessors' Office
- 1980 Staff Appraiser-Eagle Service Corp a Subsidiary of American Federal Savings Bank.
 - 1983 Las Vegas Branch Manager
 - 1985 Reno Branch Manager.
 - 1987 President/Chief Appraiser
- 1989 started appraisal business
 - Single Family Residential
 - Multi-Family Residential - Apartments
 - Acreage - Subdivisions - Vacant Lots
 - Commercial (Income Properties):In Retail; Industrial; Professional Offices; Motel-Hotel & Special Use Properties
 - Condemnation Appraisal work in Carson City; Washoe; Clark; Douglas; Churchill & Lyon County; South Lake Tahoe, Ca; & the State of Nevada
 - Admitted as an expert witness in the District Courts of Carson City; Clark; Washoe; and Douglas County; and the US District Court - District of Nevada; as well as the Washoe; Douglas; and Nevada State; Boards of Equalization.

March 13, 2025

Agenda Item 4

n) GLVAR

Standards of Professional Conduct &
the Law



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<small>NAME OF REQUESTER</small> [REDACTED]	<small>TITLE</small> Appraiser
<small>TITLE OF COURSE</small> Building a Healthy Workplace Culture	
<small>VENDOR/PROVIDER</small> IAAO	

1. Course Summary:

Examines how each of us affects our work environment. Ideally, our workplace is one where we feel physically and psychologically safe to perform at our best. Identifies both situations that negatively impact a workplace, as well as positive strategies we can take to create the healthy work environment we all need. Also covering federal and state statutes providing legal protection against harassment and discrimination.

2. What are the hours of instruction? Approximately two hours

3. What is the completion date? Not yet started

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
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Signature: [REDACTED]

2/13/2025

Requester

Date

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Verified by:

Division of Local Government Services _____ Title _____ Date _____



Workshop 411 – Building a Healthy Workplace Culture

Workshop Description

This workshop examines how each of us affects our work environment. Ideally, our workplace is one where we feel physically and psychologically safe to perform at our best. Workshop 411 identifies both situations that negatively impact a workplace, as well as positive strategies we can take to create the healthy work environment we all need. The workshop also covers federal and state statutes providing legal protection against harassment and discrimination. Finally, the workshop presents expectations for those affiliated with IAAO.

The workshop is presented as a self-paced/self-study e-learning course. It takes approximately two hours to complete.

Workshop activities include readings, assessments, interactive graphics, videos, knowledge checks, and reflection questions.

Objectives

By the end of this workshop, learners will be able to:

- Identify negative situations including instances of bias, bullying, discrimination, and harassment
- Select positive strategies for creating and working in a respectful environment
- Locate information on federal and state laws protecting employees against harassment and discrimination

Outline

Introduction

- Healthy workplace culture definitions
- Facts and figures
- Health impact

Module 1: Negative Situations

- Bias
 - Reflection
 - Definition and examples

- Video – unconscious bias
- Implicit association tests (IATs)
- Discrimination
 - Definition
 - Most common form, statistics
- Harassment
 - Myth or fact activity
 - Sexual and non-sexual harassment
 - Unlawful harassment
- Bullying
 - Definition
 - Types

Module review

Module 2: Positive Attributes and Strategies

- Respect: the foundation of a healthy workplace
- Strategies for promoting respect
 - Positive group norms
 - Focus on others
 - Embrace diversity
 - Deal with conflict
- Video – psychological safety
- Reflection questions

Module review

Module 3: Federal and State Laws

- Federal laws
 - U.S.
 - Canada
 - Australia
- U.S. state laws
 - Harassment
 - Discrimination
- IAAO Anti-discrimination and Harassment Policy

Module review