

From: [Tung, Jane C](#)
To: [Kari Skalsky](#)
Cc: [Sarman, Chris](#); [Stockton, Howard](#)
Subject: RE: R087-26 - NAC 361.567 Comments from Washoe County Assessor's Office
Date: Thursday, June 18, 2026 7:13:04 AM
Attachments: [image001.png](#)
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Importance: High

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Hi Kari,

Below is the response from Washoe Couty Assessor's Office.

Washoe County Asector's Office is in support of the proposed regulation R087-26 with suggestions for modifications.

Pros:

- Staff can attain credit for those hours that currently don't carry over (anything over the 36)
- It provides support for sending staff to classes that we as admin/management have deemed applicable and valuable. Meaning, if someone wasn't going to earn credit, it may have previously been denied. Now, we have support to point to with statutory requirements being met and credits being earned.
 - This is helpful from both a fiscal lens and the public lens.
 - Getting staff trained and educated with helpful and essential classes is important.
- Provides options for counites
 - If an office or staff member doesn't want the reset to occur, then hold off on submitting the hours until the third year.
 - We would need to make sure the state is not using the date the class was taking but rather the date submitted as the date for applying it to a particular milestone.
 - If an office or staff member doesn't want the reset to occur, then only submit for those hours needed.
 - It would be possible, maybe, to submit for only partial credit if needed. If you only needed two (2) hours from an approved seven (7) hour class, just

submit for 2?

Cons:

- The milestone reset may create an additional cost on the backside
 - As is, if someone submits 37 hours in the first year, then that person wouldn't need to take a class for the next two years and it would reset after the third year. Conversely, under the new regs, the milestone would reset after year one and that person would need 36 over the next three.

Other Alternatives & Suggestions:

- The change to carry over excess education hours is well supported. In the spirit of “continuing” education, and to avoid a reset, excess hours could be earned in one cycle and only credited to the immediate cycle following the cycle it was earned in.
- If passed, we ask that the hours credited be applied and based on the date they were submitted. This provides the option to submit and be credited hours at any time within the three (3) year period. In this case it makes the reset almost negligible if they are submitted in the 3rd year. To meet existing provisions, classes must obviously be taken within the three-year milestone, but again credit should be given based on the date of submittal and not the date of the class.
- Also, if passed, we suggest that an ability exists to submit for only the hours that may be needed. In other words, if a class is approved for eight (8) hours, but only two (2) hours are needed, the applicant can submit for the two (2) and avoid the reset. This again gives Counties an option.

Conclusion:

- The change either costs us a little on the front end when credit is not counted, or it costs us a little more on the backend if the milestone is reset (particularly it is reset year one).
- Obviously if the milestone isn't reset until the 3rd year, then it matters much less as it is about to be reset anyway.
- We would rather send our staff to classes we deem important and get credit for it. Procure those benefits (costs) for the benefit of the office.
- We support the proposed regulation but add the alternatives and suggestions above to improve upon the concept(s).

Jane

Jane Tung, CAE | Chief Deputy Assessor



Washoe County Assessor's Office

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From: Kari Skalsky <kskalsky@tax.state.nv.us>

Sent: Friday, June 12, 2026 7:57 AM

To: Kari Skalsky <kskalsky@tax.state.nv.us>

Cc: Shellie Hughes <shughes@tax.state.nv.us>; Adriane Roberts-Larson <arlarson@tax.state.nv.us>; Jeffrey Mitchell <jmitchell@tax.state.nv.us>; Sarah Glazner <sglazner@tax.state.nv.us>; Matthew Stelmaszczyk <mStelmaszczyk@tax.state.nv.us>; Denise Mosely <moselyd@tax.state.nv.us>

Subject: Small Business Questionnaire - R087-26 - NAC 361.567

Importance: High

Good morning,

Attached is a request from the Department of Taxation to provide input regarding the financial impact of a proposed regulation on small businesses. Please respond to this email with the attached questionnaire by **June 22, 2026**.

This proposed regulation (LCB File No. R087-26) establishes requirements related to property taxes; revises provisions governing the continuing education requirements of appraisers certified by the Department of Taxation to conduct appraisals of property for the purposes of taxation; and provides other matters properly relating thereto.

In an effort to obtain input, we are sending this request to the interested parties list maintained by the Department. If you believe this request does not apply to you either because you are a governmental agency, are not involved in a business related to the regulation or are not a small business, please disregard this notice.

Attached: Small Business Impact Questionnaire and LCB Draft of Proposed Regulation R087-26.

Thank you,
Kari

***Important Notice:** Sales & Use Tax returns are now due on the 20th of every month. All Modified Business

Tax and Commerce Tax returns must be filed through My Nevada Tax.



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