

APPRAISER CERTIFICATION BOARD

The State Appraiser Certification Board is comprised of 6 members:

3 members appointed by the Nevada Assessor's Association

3 members appointed by the Nevada Tax Commission

APPRAISER CERTIFICATION BOARD (ACB) RESPONSIBILITIES:

ACB responsibility is to advise the Department of Taxation on matters pertaining to certification and continuing education of all appraisers certified for tax purposes.

APPRAISER CERTIFICATION BOARD

Credit for coursework will only be granted by the Department for courses approved by the Appraiser Certification Board (ACB).

https://tax.nv.gov/Boards/Appraiser_Certification/Appraiser_Certification_Board/

This site will list

- Next ACB Meeting, exhibits and packets
- Appraiser Testing Information

NAC 361.537

“Appraiser” defined. ([NRS 360.090](#), [361.221](#))

1. “Appraiser” means an employee of or an independent contractor with the State of Nevada or any of its political subdivisions who exercises judgment using his or her skills and knowledge of property appraisal to estimate the value of property for the purpose of taxation.

2. The term does not include a person who only collects data or manipulates computer programs to collect and organize data but does not render an estimate of the value of property.

(Added to NAC by Tax Comm’n by R028-03, eff. 12-4-2003)

Temporary Certification

This certificate is issued by the Department to a person newly hired by the State of any of its political subdivisions to perform the duties of an appraiser for tax purposes; and shall expire two(2) years following date of hire or upon successful completion of the Certification Examination given by the Department, whichever occurs first (NRS 361.222).

The Temporary Certificate is not renewable.

NAC 361.563 (Exam)

This Section of the NAC covers the State Exam.

Students must take and pass, with a 70% or better:

- General Exam and/or
- Personal Property Exam
- Real Property Exam
- Per NAC 361.563 Paragraph 9, the Department is allowed to charge a fee of \$25.00 for each section of the exam that the applicant wishes to take or retake

NAC 361.565

Appraiser Education

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

Appraiser Education

Year – defined as a fiscal year which runs July 1 through June 30.

Once an appraiser has earned their 180 hours of continuing education, they will only need to take 36 hours (equivalent 12 hours per year) every 3 years (milestones) after the fiscal year in which the 180 hours was earned.

Appraiser Education

NEW APPRAISERS

Milestone 1 -

Must meet 180 hours of approved Continuing Education during the first 5 years (Milestone 1). This equals 36 hours of continuing education per year during this milestone. Before the end of this milestone, at least 4 of the 180 hours must be earned in ethics and professional standards training.

If an appraiser takes more than 36 hours, the excess will NOT carry over into the next milestone (3 year period).

Appraiser Education

When submitting a course to be added to your transcript, you will need to complete the *Request for Continuing Education Credit or Addition to Transcript* form.

Appraisers will also need to provide a certificate of attendance that shows the appraiser's name, name of the course, signature of the instructor, the dates of attendance and the grade received (if applicable).

Because notifications go out, such as transcripts, it is ***encouraged*** that you submit these documents on a regular basis, thus making for a more complete and accurate transcript.

Appraiser Education

The Department will notify appraisers who have not satisfied their Continuing Education requirements no later than April 30th of each year. This notice is based on all the information that is received from the Appraisers as of that date.

Appraiser Education

Records Retention by the Department of Taxation

Continuing Education records are considered **confidential**. They are only available to Department staff, ACB members and your employer.

Upon termination of employment, these records are only maintained for a 10 year period and are then securely destroyed.

Reinstatement

An appraiser or contractor will have reinstatement privileges for a period of three years. A current application and continuing education certificates must be provided to the Board for consideration on reinstatements.

Inactive status exceeding three years will require new application to the Board. Applicants must also provide the Department with copies of Appraiser Certifications issued by the Department of Taxation or will be required to retest.

Contact Information & Links

Denesa Johnston
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denesaj@tax.state.nv.us

Forms & Publications:

https://tax.nv.gov/LocalGovt/Appraiser_Certification_Info/Appraiser_Education_and_Testing/

Appraiser Certification Board:

https://tax.nv.gov/Boards/Appraiser_Certification/Appraiser_Certification_Board/