

**PROPOSED REGULATION OF THE
NEVADA TAX COMMISSION**

LCB File No. R087-26

April 30, 2026

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

AUTHORITY: § 1, NRS 360.090, 361.221 and 361.223.

A REGULATION relating to property taxes; revising 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 providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law requires a person who performs the duties of an appraiser for purposes of the taxation of property for the State or any of its political subdivisions to hold an appraiser’s certificate issued by the Department of Taxation. (NRS 361.221) Additionally, each person who holds such an appraiser’s certificate must complete 36 contact hours of appropriate training approved by the Department each fiscal year. However, if a person who holds an appraiser’s certificate attains a certain recognized professional designation or accumulates 180 contact hours of accepted training, the annual training requirement will be waived and the person will only be required to complete 36 contact hours every 3 years. (NRS 361.223) Existing regulations provide that if a person for whom the annual training requirement has been waived accumulates more than 36 contact hours during such a 3-year period, the excess hours will not be carried forward. (NAC 361.567) This regulation provides that if a person whose annual training requirement has been waived accumulates more than 36 contact hours during the 3-year period, a new 3-year period will begin on July 1 following the date on which more than 36 contact hours were accumulated and the excess hours will be applied to the training requirements for that period.

Section 1. NAC 361.567 is hereby amended to read as follows:

361.567 1. The Department, in consultation with the Board, will determine the appropriate number of contact hours to be awarded for each approved education course. The Department will award the appropriate number of contact hours to persons who complete approved education

courses and provide documentation to the Department as required by subsection 3. Contact hours may be awarded as follows:

(a) The Department may award the person the number of contact hours noted on the certificate of completion for the approved education course or on any other documentation of the approved education course provided by the person to the Department as required by subsection 3.

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

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

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

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

(f) When the Department determines the number of contact hours to be awarded for a course, the Department will not award any contact hours for any portion of the course during which the person taking the course takes an examination for the course.

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

(1) For any time the person spent on preparing for the course, grading students, or assisting students on projects or assignments outside of class; or

(2) For teaching the same course more than once in a 12-month period.

2. The number of contact hours awarded to a person who completes an approved education course must be the number of hours determined to be appropriate pursuant to subsection 1 as of the date on which the person completes the course, regardless of whether the content or length of the course changes after that date.

3. A person who holds an appraiser's certificate and for whom the annual training requirement has not been waived pursuant to NRS 361.223 shall, on or before July 1 of each year, provide written documentation to the Department of each approved education course the person has taken, and the total contact hours he or she has earned, since July 1 of the previous year. The documentation for each course must include, without limitation, a certificate of attendance that shows the name of the person, the name of the course, the signature of the instructor of the course or the authorized representative of the organization that sponsored the

course, and the dates of the person's attendance at the course. A transcript of grades, if any, from the organization that sponsored the course must also be submitted. If the course was taken at a university or community college, a certified transcript may be submitted in lieu of a certificate of attendance.

4. If a person has:

(a) Not completed the 180 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361.223, the Department, in consultation with the Board, may award contact hours to the person for an approved education course completed more than 5 years before the person provides to the Department the written documentation required by subsection 3. Any contact hours awarded pursuant to this paragraph must be applied to the 180 contact hours described in paragraph (b) of subsection 3 of NRS 361.223.

(b) Completed the 180 contact hours of accepted training described in paragraph (b) of subsection 3 of NRS 361.223, the Department will not award any contact hours for any course completed by the person:

(1) ~~More~~ *Except as otherwise provided in subsection 6, more* than 3 years before he or she provides to the Department the written documentation required by subsection 3.

(2) During the 3-year period for which the person must satisfy the continuing education requirements set forth in NRS 361.223 if the person was awarded contact hours for the course for the immediately preceding 3-year period, unless the Department, in consultation with the Board, determines that the course materials have been significantly changed or updated.

5. To qualify for a waiver of the annual training requirement pursuant to paragraph (b) of subsection 3 of NRS 361.223, a person who holds an appraiser's certificate must complete, as

part of the 180 contact hours of accepted training required by that paragraph, at least 4 hours of training in ethical and professional standards.

6. If a person for whom the annual training requirement has been waived pursuant to NRS 361.223 accumulates more than 36 contact hours during any 3-year period thereafter, *a new 3-year period will commence on July 1 following the date on which the person accumulated more than 36 contact hours and* the excess contact hours will ~~not~~ be carried forward ~~+~~ *and applied against the training requirements for the new 3-year period. Excess contact hours will not carry forward beyond the 3-year period immediately following the 3-year period in which the excess hours were originally accumulated.*

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