

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item III

APPRAISER CERTIFICATION BOARD

MEETING MINUTES

Nevada Department of Taxation
Carson City Large Conference Room
1550 College Parkway
Carson City, Nevada

&

Via Zoom

January 12, 2022
9:00 a.m.

Meeting started at 9:03 am

Members Present:

Jana Seddon
Jayme Jacobs
Sorin Popa
Kelson Powell
Chris Sarman
Shannon Silva

Members Absent:

I. Public Comment

No public comment.

II. Election of Chair and Vice Chair

Jana Seddon moved to elect Kelson Powell as Chairman and Jayme Jacobs as Vice Chairwomen. Shannon Silva second. All in favor, motion carries.

III. Introductions

Hector Sepulveda did roll call.

IV. Review and Consideration for Approval of the October 19, 2021 Appraiser Certification Board Meeting Minutes

Shannon Silva moved to approve the minutes. Chris Sarman second. All in favor, motion carries.

V. Approval of Guidance Letter

Jeff Mitchell recommend scheduling a 15 to 20 minute meeting, perhaps next week.

Chris Sarman stated he would like to go over the guidance letter a little more.

Jeff Mitchell recommend, tentatively shooting for February 1st and should be about 20 minutes. He also stated that if there were any revisions or commented that you would like addresses, to email him and then he could incorporate that and hopefully have a finish product.

Kelson Powell stated that this agenda item will be moved to the next meeting.

VI. Consent Agenda Items

1. Review and Consideration for Approval of Continuing Education Credit Hours Reviewed and Submitted by the Department of Taxation Local Government Services Deputy Director

a) AI – Inconsistency: It’s Hiding in Plain Sight in Your Appraisal, Hours on Certificate

Kelson Powell stated that this course will be moved to the next meeting.

b) AILV – 2022 Las Vegas Market Symposium – Hours on Certificate

Chris Sarman moved to approve the course. Jayme Jacobs second. All in favor, motion carries.

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

Hector Sepulveda stated that on the Application for Temp Appraiser Certification we changed the wording to date of appraisal duties began and on #4, by signing I certify to take the exam before my temporary certificate expires.

VIII. Schedule Date and Review Agenda Topics for the Next Appraiser Certification Board Meeting

Jeffrey Mitchell stated that we are tentatively looking at February 1st and the approval of the Guidance Letter.

IX. Public Comment

No public comment.

9:20 am adjourn.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item IV

APPRAISER CERTIFICATION BOARD

MEETING MINUTES

Via Zoom

February 2, 2022

9:00 a.m.

Meeting started at 9:00 am

Members Present:

Kelson Powell

Jayne Jacobs

Sorin Popa

Chris Sarman

Jana Seddon

Shannon Silva

Members Absent:

I. Public Comment

No public comment.

II. Introductions

Hector Sepulveda did roll call.

III. Approval of Guidance Letter

Jeff Mitchell reviewed the changes made to the Guidance Letter.

Jana Seddon stated she is good with how the letter is now.

Jayne Jacobs stated that it makes sense to her and that she is good with it.

Shannon Silva moved to approve the Guidance Letter. Chris Sarman second. All in favor, motion carries.

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

Jeff Mitchell stated that the next meeting should be very straight forward and he is not sure of the case load that we have, nothing further.

V. Schedule Date and Review Agenda Topics for the Next Appraiser Certification Board Meeting

Jana Seddon stated that June 1st would probably be best.

Hector Sepulveda stated that he is currently sending out transcripts and letters to the appraiser that need hours by June 30th to all of the counties, he hasn't sent out letters to the appraisers in their first milestone, because we were waiting on the Guidance Letter. Now that its been approved, he'll be sending out those letters. Late May, June?

Jeff Mitchell stated his preference would be late May, Early June. Review those that are coming up on July 1st.

Kelson Powell stated that we will tentatively look at late May, early June for the next meeting. Hector will send out a couple of dates that will work best for everyone.

VI. Public Comment

No public comment.

9:14 am adjourn.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. a) Inconsistency: It's Hiding in Plain Sight in Your Appraisal



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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: Property Appraiser
TITLE OF COURSE: CLARK COUNTY ASSESSOR
VENDOR/PROVIDER: APPRAISAL INSTITUTE / Inconsistency: It's Hiding in Plain Sight.

1. Course Summary:

For experienced Appraisers. Reinforced how important it is that the methods & techniques used are consistent through all approaches to value. Consistent for H&B through the same analysis. Very detailed course for experienced appraisers.

2. What are the hours of instruction? 7.0

3. What is the completion date? 12/7/2021

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

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

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

We test RCMLO with Sales + Income Analyses. The consistency application of appraisal theory + methods is visible in defining value @ BOB

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Detailed Course Outline
Syllabus or Course Material

[Redacted Signature]

2/24/22
Date

For Department Use Only
Table with columns: 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

Overview

Seminar Description

This fast-paced seminar is packed with thought-provoking material to which every appraiser and reviewer can relate. *Inconsistency: It's Hiding in Plain Sight in Your Appraisal* contains content that brings about lively discussions on topics that can have a major impact on the credibility of the appraiser and the value opinion. Inconsistency in data, analysis, and reporting can escape the notice of even seasoned appraisers, and significant inconsistencies can affect any part of the appraisal process. Thus, the scope of the discussion is broad rather than highly focused, and this seminar contains active learning assignments that appraisers might have in everyday circumstances.

The seminar focuses on inconsistencies that can cause issues in the following general categories:

- Definition of *market value*
- Highest and best use
- The three approaches
- Functional and external obsolescence
- Reconciliation

The seminar spans the appraisal process and was written for commercial appraisers and reviewers, including agricultural appraisers and reviewers. The combination of lecture, discussion questions, and problem solving includes a few agricultural problems. Participants should have working knowledge of commercial appraisal procedures.

Learning Enhancements

The seminar has been designed with a variety of elements to enhance your learning experience.

- **Preview.** To give you a taste of what is to come, each part begins with a Preview page, which includes a brief overview of the content, learning objectives to consider as you move through the content, and learning tips that will assist you in understanding the material you're about to cover.
- **Learning Objectives.** Each learning objective covers information required for understanding the concepts in the seminar. Look them over before the part begins so that you have a frame of reference as you move through the material. At the end of each part, reread the objectives. Are you able to do what is stated? If not, this is the time to ask your instructor for help or review the concepts that you do not understand.

- **Examples and Problems.** Supplementing the discussions, we've included examples and problems to provide everyday illustrations and help you visualize and practice what you are learning. Almost all of the problems come from actual appraisers' files. Therefore, they are practical and realistic.
- **Discussion Questions.** To foster further discussion, we have included discussion questions that may or may not have a definitive correct answer, but they will elicit opinions.
- **Review.** Each part concludes with a Review page, which repeats the learning objectives and may include key terms and concepts that have been covered. Also, where applicable, we've provided recommended readings from textbooks, which will reinforce what you have learned in class.
- **Solutions.** A tabbed section of Suggested Solutions appears at the end of the Seminar Handbook. This section contains solutions to the discussion questions and problems. Working through the problems before looking at the suggested solutions helps you determine if you understand the concepts or if you need to ask additional questions.

USPAP References in this Seminar

All references in this seminar to the Uniform Standards of Professional Appraisal Practice (USPAP) are taken from the 2020–2021 edition (Washington, D.C.: The Appraisal Foundation).

Classroom Guidelines

To make the seminar a positive experience for everyone attending, please follow these guidelines when class is in session:

- 100% attendance is required. No exceptions.
- Limit use of computers and wireless devices to classroom projects.
- Communicate with business associates during break time instead of class time.
- Put away reading materials such as newspapers and books that are not used in class.
- Please silence cell phones and other communication devices.
- Please do not record the lectures. Recordings are not permitted.
- Refrain from ongoing conversations with those seated near you and other distracting behavior.

Learning Objectives

After completing this seminar, participants will be better able to

- Recognize inconsistencies with the definition of *market value* and the need to stay consistent with the type of value opinion developed.
- Understand how the highest and best use decision drives the remainder of the appraisal process and how to stay utterly consistent with the highest and best use.
- Recognize the need for consistency within and between the three approaches to value.
- Determine what constitutes functional and external obsolescence and how to maintain consistency with both types of obsolescence in all three approaches.
- Complete a thorough, meaningful, and consistent reconciliation.

General Information

- **Calculator.** A financial calculator is required. The accepted model used in the seminar is the HP-12C. Other calculators may be used if participants know how to operate them. No class time will be used to cover the operation of other calculators.
- **Breaks.** There will be two 10-minute breaks during the morning session and two 10-minute breaks during the afternoon session unless noted otherwise by the course sponsor. The lunch break is one hour.
- **Attendance sheets** will be distributed during class to verify your attendance during the morning and afternoon sessions.
- **Certificates of completion** may be downloaded after completion of the seminar.
- **Attendance during the entire seminar** is required.

Recommended Textbooks

The Appraisal of Real Estate, 15th ed. Chicago: Appraisal Institute, 2020.

The Dictionary of Real Estate Appraisal, 6th ed. Chicago: Appraisal Institute, 2015.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. b) Construction Quality and Classing



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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>TITLE</small> Senior Property Appraiser
Construction Quality and Classing	
<small>VENDOR/PROVIDER</small> Clark County Assessor	

1. Course Summary:

Construction factors to consider when determining residential quality class, analysis of Marshall & Swift quality classes, and a residential classing matrix for field.

2. What are the hours of instruction? 8

3. What is the completion date? TBD

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|---|
| <input type="checkbox"/> Mass Appraisal Concepts and Applications
<input type="checkbox"/> IAAO Standards
<input checked="" 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 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

 _____ 4/5/22
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:			
<small>Division of Local Government Services</small>	<small>Title</small>	<small>Date</small>	

Proposed Continuing Education prepared by Melodie Garfield, MBA, M.Ed., RES (IAAO Instructor #5288)
for Clark County Assessor

- I. Construction factors to consider when determining quality class
 - a. Materials
 - i. Kitchen
 - ii. Baths
 - iii. Bedrooms
 - iv. Formal living areas
 - v. exterior
 - b. Workmanship
 - c. Design
 - i. Site planning
 - ii. Building layout
 - iii. Floor plan
 - iv. Energy efficiency
 - v. Amenities

- II. Largest contribution to costs
 - a. Shape/design
 - b. Fenestration
 - c. Exterior walls
 - d. Roof
 - e. Cabinetry
 - f. Counter tops
 - g. Flooring

- III. SFR Building Descriptions

- IV. Marshall & Swift quality classifications

- V. Examples (with photographs)

- VI. Residential Classing Matrix

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. c) Real Estate Appraising



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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> Manager of Property Appraisal
<small>TITLE OF COURSE</small> Real Estate Appaising	
<small>VENDOR/PROVIDER</small> College of Southern Nevada	

1. Course Summary:

Course covers basic principles and economic trends, nature of appraisal process, neighborhood and site analysis, site evaluation, residential style and functional utility. Use of cost, income capitalization and market approaches to value and the correlation of the data to arrive at a value estimate. Recommended for those holding a real estate license.

2. What are the hours of instruction? 3 Credit College Course (12 x 3 = 36 hours)

3. What is the completion date? 5/14/2020

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input checked="" 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 checked="" 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 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 SIGNATURE] _____ 3/14/2022 _____
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

SUGGESTED SYLLABUS

BASIC APPRAISAL PRINCIPLES

COURSE DESCRIPTION: The *Basic Appraisal Principles* course provides an overview of real property concepts and characteristics, legal considerations, value influences, real estate finance, types of value, economic principles, real estate markets and analysis, and ethics in appraisal. Through theory, case studies, and examples, this course offers practical application of appraisal principles. Drill problems and a short case study allow students to put into practice the techniques presented in the course. An exam is given at the completion of the course for students requesting pre-certification credit.

COURSE OBJECTIVES:

- Recall the fundamentals of the appraisal profession and process.
- Identify real property rights, improvements, characteristics, and legal descriptions.
- Describe the various types of estates associated with real property.
- Explain types of ownership of real property and businesses.
- Describe governmental and private controls over real property.
- Describe the legal instruments used when transferring, conveying, and leasing real property.
- Recall types of real estate value and forces that influence value.
- Explain economic principles and market fundamentals.
- Recognize the basics of a real estate market analysis.
- Identify ethical principles and acceptable standards of appraisal practice.

COURSE TEXTBOOK: *Basic Appraisal Principles, 2nd edition*, Hondros Learning™, Copyright © 2011

COURSE CREDIT HOURS: Qualifying education: 30 credit hours. Attendance is mandatory to receive course credit.

INSTRUCTION METHOD: Lecture, illustration, case examples, and workgroup case studies

Suggested Syllabus

COURSE OUTLINE with Suggested Time Increments:

DAY 1 (total classroom hours 7.5)

1 hour	Introduction and Overview
	Chapter 1 Overview of Appraisal
2.5 hours	Chapter 2 Real Property Concepts and Characteristics
1 hour	Lunch
1.5 hours	Chapter 3 Estates in Real Property
2.5 hours	Chapter 4 Real Property Ownership

DAY 2 (total classroom hours 7.5)

3 hours	Chapter 5 Controls and Encumbrances on Ownership
.5 hour	Chapter 6 Transfer of Interests—Instruments and Agreements
1 hour	Lunch
3 hours	Chapter 6 Transfer of Interests—Instruments and Agreements (continued)
1 hour	Chapter 7 Concepts and Types of Value

DAY 3 (total classroom hours 7.5)

.5 hour	Chapter 7 Concepts and Types of Value (continued)
2 hours	Chapter 8 Influences on Real Estate Values
1 hour	Chapter 9 Economic Principles and Applications
1 hour	Lunch
2.5 hours	Chapter 9 Economic Principles and Applications (continued)
1.5 hours	Chapter 10 Overview of Market Fundamentals

DAY 4 (total classroom hours 7.5)

1 hour	Chapter 10 Overview of Market Fundamentals (continued)
2.5 hours	Chapter 11 Overview of Real Estate Market Analysis
1 hour	Lunch
.5 hour	Chapter 11 Overview of Real Estate Market Analysis (continued)
1.5 hours	Chapter 12 Application of Ethical Principles
2 hours	Final Examination and Student Surveys

SUGGESTED SYLLABUS

BASIC APPRAISAL PROCEDURES

COURSE DESCRIPTION: This basic appraisal course provides an overview of real property valuation procedures, the approaches to value, and residential applications. This course also explores real property analysis and description, including land and site description, improvement construction, and property inspection. Finally, the course provides an overview of appraisal reporting, including appraisal reporting forms most commonly used by residential appraisers. Through theory, case studies, and examples, the course offers practical application of appraisal procedures. A calculator is recommended.

COURSE OBJECTIVES:

1. Demonstrate a basic knowledge of real property concepts and appraisal procedures
2. Demonstrate a basic understanding of developing the approaches to value
3. Gain working knowledge of residential appraisal applications
4. Gain a general understanding of residential construction and property description
5. Identify significant appraisal reporting obligations for residential appraisal reporting

COURSE TEXTBOOK: *Basic Appraisal Procedures*, 3rd edition, Hondros Learning™, Copyright 2014

COURSE CREDIT HOURS: Pre-licensing: 30 credit hours. Attendance is mandatory to receive course credit.

INSTRUCTION METHOD: Lecture and group exercises

COURSE OUTLINE with Suggested Time Increments:

- DAY 1 (total classroom hours 7.5)
Introduction and Overview
Chapter 1: Appraisal Development and Reporting
Lunch
Chapter 2: Property Analysis and Description—Land
- DAY 2 (total classroom hours 7.5)
Chapter 3: Property Analysis and Description—Improvements
Lunch
Chapter 4: Overview of the Sales Comparison Approach
- DAY 3 (total classroom hours 7.5)
Chapter 5: Overview of the Income Approach
Lunch
Chapter 6: Overview of the Cost Approach & Final Reconciliation
Chapter 7: Overview of Land and Site Valuation
- DAY 4 (total classroom hours 7.5)
Chapter 8: Real World Residential Appraisal Applications
Lunch
Chapter 9: Overview of Reporting Forms
Final Examination and Student Surveys

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. d) Multiple Regression Analysis



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

Form with fields: NAME OF REQUESTER, TITLE, TITLE OF COURSE, and VENDOR/PROVIDER. Includes redacted area for name and course title '354: Multiple Regression Analysis'.

1. Course Summary:

This workshop provides an understanding of the mechanics and application of multiple regression analysis (MRA) in property valuation, as well as instruction in gathering and qualifying data for MRA application.

2. What are the hours of instruction? 6am-2pm, 6am-12noon

3. What is the completion date? 08/26/2021-08/27/2021

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

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

Redacted signature area followed by date 01/06/2022 and Date label.

For Department Use Only

Table with 4 columns: 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

[View Available Courses - Workshop 200](#)

[Return to Top](#)

Workshop 354 – Multiple Regression Analysis for Real Property Valuation

This workshop provides an understanding of the mechanics and application of multiple regression analysis (MRA) in property valuation, as well as instruction in gathering and qualifying data for MRA application. The workshop shows how to develop and use MRA equations as appraisal tools and how to evaluate, using measures of goodness of fit and variable importance, the results of an MRA based practical drill and demonstration problems, and how to follow step by step explanations of the MRA process. Although the workshop is open to anyone wishing to acquire a greater understanding of MRA as an appraisal tool, it is particularly valuable for those whose offices are considering using MRA valuation techniques or whose assessments are reviewed by a supervisory agency using MRA. An understanding of both the sales comparison approach and fundamental appraisal statistics is assumed. This workshop includes an exam.

Recommended prerequisites: Course 101

Workshop duration: 1.5 days

Exam included: Yes

IAAO recertification credit: 11 hours

[View Available Courses - Workshop 354](#)

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. e) Big Box Retail



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

Return this form to:
 Division of Local Government Services
 1550 College Parkway
 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.)

	TITLE
	Senior Appraiser
TITLE OF COURSE	
Critical Issues Series: Big Box Retail	
VENDOR/PROVIDER	
IAAO	

1. Course Summary:

Designed to help students understand the use of "dark stores" in the valuation of big-box retail stores and why these properties are important in many communities' tax bases.

2. What are the hours of instruction? 2 hours

3. What is the completion date? 6/2022

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|---|
| <input checked="" type="checkbox"/> Mass Appraisal Concepts and Applications
<input checked="" type="checkbox"/> IAAO Standards
<input checked="" 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 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

6/2/22
Date

Requestor Signature

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:			
<small>Division of Local Government Services</small>	<small>Title</small>	<small>Date</small>	

2 Critical Issues Series: Big Box Retail

YOU MUST LOG IN
TO REGISTER

Already registered? Log in now.

Overview Contents (2)

This course is designed to help students understand the use of "dark stores" in the valuation of big-box retail stores and why these properties are important in many communities' tax bases.

It is based on the 2017 white paper published by the IAAO titled, *Commercial Big-Box Retail: A Guide to Market-Based Valuation*.

2 CEU

June 15, 2022

Agenda Item VI

1. f) What's Going Down in Commercial
Real Estate



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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> Senior Appraiser
<small>TITLE OF COURSE</small> What's Going Down in Commercial Real Estate	
<small>VENDOR/PROVIDER</small> IAAO	

1. Course Summary:

The COVID-19 Recession has left its mark on the economy, influencing the various types of commercial real estate in different ways. This webinar will take a look at national market trends for a range of commercial use groups, as well as some suggestions on appraising in a declining market.

2. What are the hours of instruction? 2 hours

3. What is the completion date? 6/2022

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|---|--|
| <input checked="" 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 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

[REDACTED] _____ 6/2/22
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:			
_____ <small>Division of Local Government Services</small>	_____ <small>Title</small>	_____ <small>Date</small>	

#2 What's Going Down in Commercial Real Estate?

 Recorded On: 06/09/2021

YOU MUST LOG IN
TO REGISTER

[Already registered? Log in now.](#)

[Overview](#) [Contents \(5\)](#)

To access the webinar, click the "Contents" tab. You must view the webinar in order to download the CEU form to submit to your DOR.

The COVID-19 Recession has left its mark on the economy, influencing the various types of commercial real estate in different ways. This webinar will take a look at national market trends for a range of commercial use groups, as well as some suggestions on appraising in a declining market.

Presented by Brad Eldridge, CAE. 2 CEU.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. g) Measuring $\frac{1}{4}$ Unit Residential Properties



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

Form with fields for NAME OF REQUESTER, TITLE, TITLE OF COURSE, and VENDOR/PROVIDER. Values include: [Redacted], Manager of Property Appraisal, Measuring 1-4 Unit Residential Properties-with ANSI Z765 Standard, and McKissock.

1. Course Summary:

Best practices for measuring residential dwellings and will focus heavily on the ANSI Z765-2021 Standard, which is the only national standard for measuring properties adopted by state appraisal regulatory agencies.

2. What are the hours of instruction? 4

3. What is the completion date? 3/10/2022

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

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

Requestor Signature [Redacted] Date 3/14/2022

For Department Use Only

Table with 4 columns: 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

Live Webinar: Measuring 1-4 Unit Residential Properties-with ANSI Z765 Standard

\$95.00

SOLD OUT

VIDEO PREVIEW

For many appraisers, measuring one- to four-unit dwellings is something they learned from their supervisor many years ago. However, a lack of uniform standards for measurement and calculation has resulted in measurement inconsistencies within the profession. This course will cover best practices for measuring residential dwellings and will focus heavily on the ANSI Z765-2021 Standard, which is the only national standard for measuring properties adopted by state appraisal regulatory agencies. The course also addresses Fannie Mae and Freddie Mac guidelines, as well as measuring 2-4 unit properties, which are not covered by ANSI.

During this 4-hour Continuing Education course, participants will be able to:

- Summarize why appraisers inspect and measure properties?
- Identify the benchmarks for an acceptable scope of work
- Identify Describe basic best practices for measuring residences?
- Recognize the importance of rounding
- Summarize measurement techniques for odd-shaped dwellings and areas?
- Identify the scope and purpose of ANSI Z765
- Define terms used in ANSI Z765
- Identify areas that are not included in square footage under ANSI Z765??
- Describe how to measure and calculate square footage under ANSI Z765?
- Explain how to address stairs and sloped ceiling areas when calculating square footage?
- Identify required declarations and statements under ANSI Z765?
- Identify and calculate gross building area (GBA) for two- to four-unit properties

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. h) Basic Appraisal Principles



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

Form with fields for TITLE OF COURSE (Basic Appraisal Principles), TITLE (Appraiser Trainee), and VENDOR/PROVIDER (McKissock).

1. Course Summary:

(Attached)

2. What are the hours of instruction? 30 hrs

3. What is the completion date? January 29, 2019

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- Checkboxes for subject classifications: Mass Appraisal Concepts and Applications, IAAO Standards, Residential, Commercial/Industrial Appraisal, etc.

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

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Checkboxes for required materials: Detailed Course Outline, Syllabus or Course Material

Date 2/18/22

For Department Use Only

Table with 4 columns: 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

Basic Appraisal Principles

This course provides an in-depth look at basic appraisal principles. It is the bedrock course for other appraisal courses that follow, which may delve into more complex issues of appraising residential and income producing properties. This course is structured to conform to the Appraiser Qualifications Board's criteria for the beginning course that must be completed to become a real property appraiser trainee. This course is also a foundational requirement for all levels of licensing and certification for real property appraisers.

The course starts with real property concepts and characteristics, as well as legal descriptions of real property. Influences on real property values will be investigated. Types of value and economic principles will be detailed and explained. There will be an overview of real property markets and how to analyze them.

The basics of ethics for appraisers will be presented along with applications of ethics in appraisal theory and practice.

There is a required three-hour exam at the end that must be taken in a monitored classroom setting.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. i) Basic Appraisal Procedures



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

Form with fields for TITLE, TITLE OF COURSE, and VENDOR/PROVIDER. Handwritten entries include 'Appraiser Trainee', 'Basic Appraisal Procedures', and 'Mcxissock'.

1. Course Summary: (see attached)

2. What are the hours of instruction? 30

3. What is the completion date? February 26, 2019

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- Checkboxes for subject classifications: Mass Appraisal Concepts and Applications, IAAO Standards, Residential, Commercial/Industrial Appraisal, etc.

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

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Checkboxes for required materials: Detailed Course Outline, Syllabus or Course Material

Form with a signature line and a date field containing '2/18/22'.

For Department Use Only table with columns: NUMBER OF CREDIT HOURS GRANTED, NUMBER OF CREDIT HOURS APPEARING ON TRANSCRIPT, MILESTONE APPLIED TO, TOTAL HOURS FOR THIS MILESTONE. Includes a verified by line and signature fields.

Basic Appraisal Procedures

★★★★★ Basic Appraisal Procedures has earned an average of 4.57 out of 5 stars from 2600 ratings.

This course provides an in-depth look at basic appraisal procedures. It builds on the Basic Appraisal Principles course, which should be taken as a prerequisite to this course. It is structured to conform to the criteria for the beginning courses that are needed to become a Real Property Appraiser Trainee. This course is also a common requirement for all levels of licensing and certification for real property appraisers.

This course starts with the valuation procedures that should be followed when appraising any type of property. These steps include:

- Defining the problem
- Collecting and selecting the data
- Analyzing the data
- Reconciliation and final value opinion
- Communicating the appraisal
- Scope of work will be defined and illustrated and its importance will be stressed.

Data sources for this information will be presented. There will be coverage on the geographic and geologic characteristics of the land/site. Location and neighborhood characteristics will be discussed. Housing styles and construction basics will be illustrated.

There will be an overview and introduction to the three approaches to value. These are the cost approach, sales comparison approach and income capitalization approach. The three elements of the cost approach will be discussed and illustrated in separate chapters. These include site valuation, estimating reproduction/replacement cost, and estimating depreciation.

The sales comparison approach and income capitalization approach will each be presented, along with appropriate examples, in subsequent chapters. The last chapter will cover reconciliation and report writing.

There is a required three-hour exam at the end that must be taken in a monitored classroom setting.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VI

1. j) Personal Property a Nevada Perspective



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

TITLE OF COURSE Personal Property A Nevada Perspective	TITLE Property Appraisal Supervisor (retired)
VENDOR/PROVIDER Mariann Matz	

1. Course Summary:

Personal Property from a Nevada perspective. Topics include discovery of new property, valuation techniques, estimating valuation, valuing mobile and manufactured homes, valuation of aircraft.

Declaration and non-compliant taxpayers. Review of useful lives and the Personal Property Manual.

2. What are the hours of instruction? 7

3. What is the completion date? 04/27/2022

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] _____
 Date 04/21/2022

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	

Synopsis of Spring Conference Class

Personal Property: A Nevada Perspective

7 hour

Description:

This session will discuss all personal property assessment from a Nevada perspective. Topics include discovery of new property, valuation techniques, estimating, and mobile and manufactured homes valuation.

We will explore personal property valuation. The personal property we will be discussing will be tangible personal property. We will review machinery and equipment valuation using cost tables to determine valuation for assessment purposes. Unique considerations for personal property assessment valuations. Like declaration mailings and filings within jurisdictions. Complexities and the unique valuation considerations of aircraft. We will review the useful lives and the impact on the overall valuation. How jurisdictions handle aircraft valuation and estimating non-compliant taxpayers. We will ask critical questions that are essential to a reliable and accurate personal property valuation. We will review the overall life cycle of personal property and the impact on tax assessment.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VII

a) Principle of Cartography



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

Form with fields for TITLE, TITLE OF COURSE, and VENDOR/PROVIDER. Handwritten entries include 'Appraiser Trainee', 'GIS 110 Principles of Cartography', and 'Great Basin College'.

1. Course Summary:

The basics of analog and digital cartography (map making)
Students will be exposed to different types of maps, scales, symbols, and
projections and learn how cartography and geographic information systems interact.

2. What are the hours of instruction? 30

3. What is the completion date? Spring 2014

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- Checkboxes for subject classifications: Mass Appraisal Concepts and Applications, IAAO Standards, Residential, Commercial/Industrial Appraisal, Unitary/Centrally Assessed Property Appraisal, Legal Documents (Deeds, Titles, Leases, etc.), Nevada Statutes or Regulation, Appraisal or Assessment Standards, College or Professional Level Accounting, Finance, Statistics or Other Appraisal Subjects, GIS, Mapping, CAMA, Laws Relating to Real Estate, Water or Mining, Professional Ethics, Other.

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

Course has been approved for Western Nevada College GIS 110

REQUIRED MATERIALS TO BE SUBMITTED WITH APPLICATION INCLUDE:

- Checkboxes for required materials: Detailed Course Outline, Syllabus or Course Material.



Date 5-11-22

For Department Use Only

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Verified by:

Division of Local Government Services Title Date

Finance Management (FIN)

- FIN 101** **Personal Finance** (3)
Discussion and analysis of problems relating to financial independence. Budgeting, personal tax concerns, cash and savings investments, real estate, financial institutions and borrowing, insurance, investing, retirement programs, and estate planning are covered for real world applications.
- FIN 240** **Introduction to Budgeting** (1)
An introduction to financial budgeting for individuals. Topics include the time value of money, the mathematics of finance, the borrowing decision, the lending decision, and capital budgeting. No prerequisites.
- FIN 310** **Applied Accounting and Finance** (3)
Course is designed to provide the student with the keys, concepts, and tools used in understanding the financial functions of a business enterprise. For those students with no previous education or experience in accounting, the course will include an introduction to the essential concepts necessary in understanding formal financial statements from the user's perspective. Prerequisite: Must have completed an associate's degree.

Fire Science (FS)

- FS 285** **Selected Topics In Fire Science** (0.5-6)
Elective course in which subjects will vary and cover critical and current issues in fire science. This course cannot be used for an Associate of Arts (A.A.), Associate of Science (A.S.), or a Bachelor of Arts (B.A.) degree, and may not be transferable for other baccalaureate degrees in Nevada.

French (FREN)

- FREN 101** **Conversational French I** (3)
Develops a working knowledge of French, listening and speaking skills, and practice in reading and writing. This course cannot be used for an Associate of Arts (A.A.), Associate of Science (A.S.), or a Bachelor of Arts (B.A.) degree, and may not be transferable for other baccalaureate degrees in Nevada.
- FREN 102** **Conversational French II** (3)
A continuation of FREN 101, this course is designed to be social, interactive, and fun. Introduces the student to the essentials of French grammar, vocabulary, and culture with an emphasis on practical and oral conversation. Additional cultural and listening activities include a French film festival, access to audio and audiovisual tapes, and a French luncheon. Prerequisite: Must have completed FREN 101. This course cannot be used for an Associate of Arts (A.A.), Associate of Science (A.S.), or a Bachelor of Arts (B.A.) degree, and may not be transferable for other baccalaureate degrees in Nevada.
- FREN 111** **First Year French I** (3-4)
Development of language skills through practice in listening, speaking, reading, writing, and structural analysis. Language practice required. [H*]
- FREN 112** **First Year French II** (3-4)
A continuation of FREN 111. Language practice required. [H*] Prerequisite: Must have completed FREN 111.
- FREN 211** **Second Year French I** (3)
Continues development of the four basic skills involved in the acquisition of a foreign language: listening, speaking, reading, and writing. Also introduces essential elements of French culture. [H] Prerequisite: Must have completed FREN 112.
- FREN 212** **Second Year French II** (3)
Continuation of FREN 211. [H] Prerequisite: Must have completed FREN 211.

Geographic Information Systems (GIS)

- GIS 109** **Introduction to Geographic Information Systems** (3)
An introduction to Geographic Information Systems (GIS) covering the basic concepts. Principles of cartography and spatial analysis are presented. The intent is to prepare the student for advanced training using specific GIS software.
- GIS 110** **Principles of Cartography** (3)
The basics of analog and digital cartography (map making). Students will be exposed to different types of maps, scales, symbols, and projections and learn how cartography and geographic information systems interact.
- GIS 111** **Introduction to Remote Sensing** (3)
Introduces basic remote sensing, aerial photograph interpretation, basic photogrammetry, and satellite image processing. Students will learn the basic techniques of remote sensing and learn how to integrate remote sensing information with GIS techniques and databases.
- GIS 205** **GIS Applications** (3)
This course in Geographic Information Systems concepts covers map components (including a brief discussion of coordinate systems), spatial relationships, and management of relationships description through tabular data. There will be extensive work using spatial and spatial data using ArcView. A knowledge of Windows will be advantageous. Students are advised to take GIS 109 if not familiar with technical program and Windows operating systems.
- GIS 212** **Intermediate ArcInfo** (3)
Offers students exposure to and experience with macro designs, the Arc Macro language, managing tabular data, scripting in ArcGIS, including ArcObjects, and knowledge of various ArcInfo modules. Prerequisite: Must have completed GIS 205 and CIT 129.
- GIS 250** **GIS Database** (3)
Emphasis on creating, using, editing, and managing spatial and attribute data stored in a geodatabase. Lectures and hands-on will emphasize loading data into the geodatabase, defining domains, subtypes, and relationship classes. Applications of geodatabases and geodatabase management will be explored. Prerequisite: Must have completed GIS 205.
- GIS 270** **GIS Extensions** (3)
Advanced ArcGIS is a course designed for those proficient in ArcGIS and wanting to improve its functionality. Areas of study include the major extensions used in ArcGIS including ArcGIS, Spatial Analyst, 3-D Analyst, and Network Analyst as well as others. Both raster and vector data will be used. Emphasis will be on GIS as a decision making tool. Prerequisite: Must have completed GIS 205.
- GIS 290** **Portfolios in GIS** (3)
Students will focus on job opportunities and career fields in GIS. Current trends and uses of GIS in the workplace will be explored. Students will also create a portfolio of GIS work illustrating their broad understanding of the software including database management, spatial analysis, cartography, and customization. Prerequisite: Must have completed GIS 212 or higher.
- GIS 301** **Geographic Information Systems Essentials** (1)
This course is designed for non-CADD/GIS majors and covers essential concepts in geographic information systems required for a manager of digital technology systems. Students will start work on individual portfolios of their achievements in this degree program. Before taking this course, the student should complete an AAS degree in Computer Technologies. [S/U] Prerequisite: Must have junior standing or higher.

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VII

b) 85th Annual Conference



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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] TITLE Senior Appraiser

various = see attached
VENDOR/PROVIDER IAAO 85th Annual Conference

1. Course Summary: see attached

2. What are the hours of instruction? 12.0

3. What is the completion date? 9/9/19 - 9/11/19

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

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

[Redacted] Date 4/18/22

For Department Use Only

Table with 4 columns: 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

2. Developing Rent, Expense Ratios, and Cap Rates in a Mass Appraisal Setting

[Myke Harrison](#), *Municipal Property Assessment Corporation*

[Follow](#)

Brief Session Description

A well-engineered mass appraisal model will simulate the forces of supply and demand over a large area. To determine the income and expense allowances that will drive these models, assessors must apply their judgement to large groups of properties. Our session will provide a methodology for developing market rents, expense ratios and overall capitalization rates in a mass appraisal setting.

Presentation Category

Real Property Valuation Agricultural, Commercial/Industrial and Residential

3. Valuation of Multi-Purpose Buildings: A Philadelphia Success Story

[Kevin M. Keene](#), *Philadelphia, PA*

[Follow](#)

[Anthony Ruocchio CPE](#), *Philadelphia, PA*

[Follow](#)

Brief Session Description

From office buildings that include shopping malls, apartments, hotel rooms and restaurants, to apartment buildings with major retail centers, large multi-purpose buildings are becoming more and more common. These properties present special challenges to the assessor. This presentation demonstrates a solution for these properties that is used by the City of Philadelphia with great success.

Presentation Category

Real Property Valuation Agricultural, Commercial/Industrial and Residential

5. Modeling Total Depreciation for Commercial/Industrial Properties

Brent Hudson B.Sc (Hons), *Municipal Property Assessment Corporation*

Follow

Michael Lambrech AACI, PApp, *Municipal Property Assessment Corporation*

Follow

Brief Session Description

This workshop will demonstrate how market transactions can be used to model total depreciation (physical, economic, and function) on business properties, in place of traditional physical deterioration life tables. The presentation will walk through data challenges, assumptions and sales filters used in the model, time adjustments, property code groupings, locational groupings, non-linear regression, loess regression, and identify population data to be reviewed.

Presentation Category

Real Property Valuation Agricultural, Commercial/Industrial and Residential

6. The "Gig Economy" and Assessment: Insights from Silicon Valley

Larry Stone MBA, *Santa Clara County, CA*

Follow

Malia Cohen MS, *California Board of Equalization*

Follow

Brief Session Description

What does the future hold and how can the Assessor prepare for the inevitability of the fourth Industrial Revolution? The "Gig Economy" is increasingly referenced but rarely explained. By participating in this session attendees will walk away with an in-depth understanding both anecdotally and statistically from those experiencing it now in Silicon Valley. The session will explore the changing demographics and the relationship between millennials and this emerging new economy.

Presentation Category

Emerging Issues

8.

Green Building and Property Values

[James L. Murrett MAI, SRA](#), *Appraisal Institute*

Follow

Brief Session Description

In this session, attendees will learn how high-performance properties differ from conventional properties, and the benefits of adding green features. The four components of value and how green fits in also will be addressed. This session will help identify the difference between green features and "green washing." Attendees also will learn how appraisers analyze green properties in particular markets. Case studies will be included in the discussion.

Presentation Category

Emerging Issues

9.

The Data Center Boom - the next Big Thing to Value!

[Gene Williams MAI, CCIM, MRICS](#), *Cushman & Wakefield*

Follow

Brief Session Description

This session will describe the various types of data centers that have recently been built since they are in such high demand world-wide. This session offers a description of the unique components to be considered within the 3 approaches when estimating value for this rapidly emerging property type.

Presentation Category

Emerging Issues



10.

Climate Change and Assessors

[Larry Clark CAE](#), IAAO

[Follow](#)

Brief Session Description

Climate change may appear to be one of those issues assessors can leave to the politicians and scientists. A closer look at the observed, probable and possible results of that change reminds us how interrelated our environment is with every part of our lives. This presentation will highlight the interrelated nature of climate change with market values using historical and current data. The hope is that by the end of the presentation, audience members will share an appreciation of the impact climate change has on our profession.



Presentation Category

Emerging Issues

11.

Affordable Rent-Restricted Property Valuation

[Gary J. McCabe CAE](#), Brookline, MA

[Follow](#)

[Lane Partridge](#), Concord, MA

[Follow](#)

Brief Session Description

The demand for more affordable housing throughout the world is increasing the need for assessors and appraisers to gain a better understanding of the economics and fiscal constraints of fair valuations. Both tax and public policy issues are involved in understanding the costs and benefits of affordable housing. Learn the issues of this challenging valuation problem and discover potential solutions.

Presentation Category

Real Property Valuation Agricultural, Commercial/Industrial and Residential

12.

A Case Study in Occupier Assisted Valuations in Ireland

Terence Fahey, *Valuation Office, Ireland*

Follow

Brief Session Description

Have you ever thought of an innovative approach to valuing commercial property for tax purposes? The Valuation Office Ireland recently completed a case study aimed at doing just this. This pilot program, known as "Occupier Assisted Valuation", involves significant research meant to enhance historical valuations practices for many varieties of commercial properties. Discover what drove this effort, what lessons were learned from it and the outcome.



Presentation Category

Real Property Valuation Agricultural, Commercial/Industrial and Residential

13.

Artificial Intelligence in the Appraisal Process

Jennifer B. Robinson, *SAS Institute*

Follow

Marcus D. Kinrade AAS, *Wake County Revenue Department*

Follow

Bobby Gutierrez Ph.D., *SAS Institute*

Follow

Brief Session Description

For some, a mention of artificial intelligence (AI) summons images of robots running amok. But the reality is that today's AI—the ability of machines to learn from experience and perform tasks once only possible for humans—is already helping the work of assessor's offices. Learn how AI can be used to provide daily reappraisals for every residential property in a community.

Presentation Category

Emerging Issues



14.

Appraisal, Valuation, Legislative and Legal Assessment of Hawai'i Wind Farms

[Brian A. Bilberry Esq.](#), *County of Maui, HI*



Follow

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

Follow

Brief Session Description

The presentation and paper address the assessment, appraisal and valuation methods for wind farm assets, as well as the legislative, legal definitions and determinations currently disputed by the island of Maui's wind farm operators as real property taxpaying entities. The County of Maui's constitutional and legislative real property tax function have historically been contested through valuation appeals by the taxpayers. The dispute made its way up to the Supreme Court of Hawai'i, where it is currently under review after oral arguments were presented in December of 2019.

Presentation Category

Legal and Legislative

15.

Using Property Income Tracking and Expense Adjustments During Appeal Litigation

[Matthew Markert](#), *Travis Central Appraisal District, TX*

Follow

[Dustin Banks](#), *Travis Central Appraisal District*

Follow

Brief Session Description

How to effectively and efficiently collect and track individual property income data using Excel and how to use that data to make economic market and equity adjustments during litigation appeals.



Presentation Category

Legal and Legislative

APPRAISER CERTIFICATION BOARD

June 15, 2022

Agenda Item VII

c) Essentials of Business Valuations



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

Return this form to:
Division of Local Government Services
1550 College Parkway
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.)

	TITLE Appraiser
TITLE OF COURSE Essentials of Business Valuations	
VENDOR/PROVIDER National Association of Certified Valuers and Analysts	

1. Course Summary:

See Attached

2. What are the hours of instruction? Online based Webinar taken on-demand

3. What is the completion date? Online based Webinar taken on-demand

SUBJECT CLASSIFICATION - CHECK ALL THAT APPLY

- | | |
|--|---|
| <input checked="" type="checkbox"/> Mass Appraisal Concepts and Applications
<input type="checkbox"/> IAAO Standards
<input checked="" 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 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 See Attached

SIGNATURE
[Redacted Signature] _____ 3-10-22 _____
 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:			
_____ <small>Division of Local Government Services</small>	_____ <small>Title</small>	_____ <small>Date</small>	

#1 Course Summary

This essential training provides a thorough overview of the internationally recognized Core Body of Knowledge for Business Valuations.

Course Outline/Syllabus

What You Will Cover

Part 1: Introduction to Business Valuation and Understanding the Engagement

Part 2: Financial Statement Analysis—Getting the Story Behind the Numbers

Part 3: Valuation Approaches—The Nuts and Bolts: The Income Approach

Part 4: The Completed Transaction and Guideline Public Comparable Methods

Part 5: Valuation Discounts and Premiums—The Pluses and Minuses of Value