

17 NCAC 10 .0504 CERTIFICATION REQUIREMENTS FOR COUNTY ASSESSORS

(a) Except for persons deemed to be qualified as county assessors under G.S. 105-294, every person serving as county assessor after July 1, 1983, shall, within two years after appointment, achieve a passing grade in the four courses listed in Paragraph (b) of this Rule and then achieve a passing grade on a comprehensive examination administered by the Department of Revenue. Persons who do not meet these requirements shall not be eligible for reappointment.

(b) The following courses shall be required for county assessors:

- (1) The Fundamental of Property Tax Listing and Assessing;
- (2) International Association of Assessing Officers (IAAO) Course 101 – The Fundamental of Real Property Appraisal;
- (3) Personal Property Appraisal and Assessment – Department of Revenue; and
- (4) Tax Administration in North Carolina – Department of Revenue.

(c) The comprehensive examination for county assessors consists of multiple choice and true or false questions. The examination is designed to test the assessor's knowledge of the listing, appraisal, and assessment requirements of the Machinery Act (G.S. 105-271 et seq.), and the theories and procedures involved in the appraisal of real property and personal property. A passing grade shall be 70 percent correct.

*History Note: Authority G.S. 105-262; 105-289(d); 105-291(b); 105-294(b)c;
Eff. August 1, 1984;
Amended Eff. January 1, 2015; June 1, 2007; July 1, 2000; July 1, 1993;
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016.*