

17 NCAC 10 .0506 CERTIFICATION REQUIREMENTS FOR COUNTY APPRAISERS

- (a) Every person employed in a county tax office as a real property appraiser or personal property appraiser must, within the first year of employment, attend a course of instruction in his respective area of work.
- (b) After meeting the requirement in Paragraph (a) of this Rule, county appraisers are required to achieve a passing grade on a comprehensive examination administered by the Department of Revenue. The examination will consist of 50 multiple choice or true/false questions. It is designed to test the appraiser's knowledge of the listing, appraisal and assessment requirements of the Machinery Act (G.S. 105-271 et seq.) relative to the type of property he is responsible for appraising and knowledge of the theories and procedures involved in appraising such property. A passing grade is 70 percent correct or above.
- (c) County appraisers who have fulfilled the course and examination requirements in this Rule will be issued a certificate by the Department of Revenue.

*History Note: Authority G.S. 105-262; 105-289(d); 105-291(b); 105-296(b);
 Eff. August 1, 1984;
 Amended Eff. August 1, 1993;
 Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20,
 2016.*