

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, must, within two years after appointment, achieve a passing grade in the four courses listed in 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 are not eligible for reappointment.

(b) The courses required for county assessors are as follows:

- (1) The Fundamentals of Property Tax Listing and Assessing;
- (2) International Association of Assessing Officers (IAAO) Course 101 - The Fundamentals of Real Property Appraisal;
- (3) Personal Property Appraisal and Assessment – Department of Revenue; and
- (4) International Association of Assessing Officers (IAAO) Course 400 Assessment Administration.

(c) The comprehensive examination for county assessors consists of multiple choice or true/false questions. It 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 and personal property. A passing grade is 70 percent correct or above.

History Note: *Authority G.S. 105-262; G.S. 105-289(d); 105-294(b)(c);
Eff. August 1, 1984;
Amended Eff. June 1, 2007; July 1, 2000; July 1, 1993.*