**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. 105-289(d); 105-296(b);*
*Eff. August 1, 1984;*
*Amended Eff. August 1, 1993.*