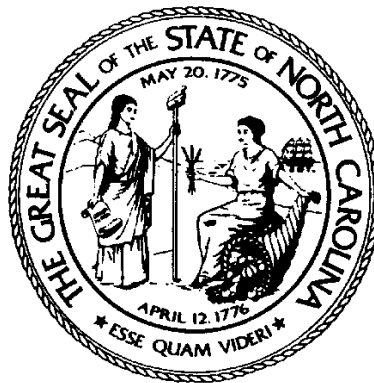


NORTH CAROLINA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT DIVISION

PROPERTY TAX SECTION



**Regulations for Certification and Continuing Education of
County Assessors, County Appraisers, and Appraisal Firm
Appraisers in North Carolina**

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TABLE OF CONTENTS

Purpose	1
Section I Certification Requirements	2
Section II The Continuing Education Program	6
Section III Continuing Education Requirements	7
Section IV Suspension of Certification	9
Section V Certification After Time Lapses in Office	11
Section VI Test Taking and Attendance Policy	13

This regulation manual is a publication of the North Carolina Department of Revenue, Local Government Division, Property Tax Section, P. O. Box 871, Raleigh, NC 27602. Phone: 919-814-1129, Fax: 919-715-3107.

For additional information regarding the NCDOR Certification and Continuing Education Program for County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina, please click on the following link:

<https://www.ncdor.gov/property-tax-education>

Regulations for Certification and Continuing Education of County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina

Purpose

The North Carolina Department of Revenue, under G.S. 105-289(d)(3), is given the responsibility and authority to provide a certification program for assessors and other persons engaged in the appraisal of property for a county or municipality. Pursuant to this statute, the Property Tax Section has developed a certification program for assessors and appraisers. The purpose of this document is to explain the requirements for certification and re-certification for those individuals in the administration of the property tax in North Carolina. Any person hired by a county assessor to do appraisals and determine the value of property is required to be certified as instructed in this regulation manual. It should be emphasized that the requirements set forth in this document are at the minimum required level. All persons involved in the administration of the property tax are urged to avail themselves of every opportunity to strengthen their professional skills and abilities.

Coverage

This manual covers the following personnel:

- (1) County Assessors – G.S. 105-294
- (2) County Appraisers – Those persons authorized by the assessor to make independent value judgments or appraisals. Such persons may be real property appraisers or personal property appraisers. G.S. 105-296(b)
- (3) Appraisal Firm Appraisers – Those persons employed by a private appraisal firm, who are authorized by the firm to make independent value judgments or appraisals on a contractual basis with a county. G.S. 105-299

Section I. Certification Requirements

A. County Assessors

Every person serving as the county assessor, within two years after the date of their appointment, must attend the four courses listed below and receive a passing grade on the corresponding examination. They are then required to make a passing grade on a comprehensive examination administered by the North Carolina Department of Revenue. Persons who fail to meet these requirements or persons who do not maintain their continuing education after meeting these requirements are not eligible for reappointment.

The following courses are required for certification of assessors:

- (1) Property Tax Listing and Assessing in N.C. – UNC School of Government.
- (2) IAAO Course 101 – The Fundamentals of Real Property Appraisal – NC Department of Revenue
- (3) Personal Property Appraisal and Assessment Course – NC Department of Revenue.
- (4) Tax Administration in N.C. – NC Department of Revenue.

The comprehensive examination for appointed county assessors consists of 60 multiple-choice and true/false questions. It is designed to test the assessor's knowledge of the listing, appraisal, and assessment requirements of the Machinery Act and the theories and procedures involved in the appraisal of real and personal property. The minimum passing score is **70**.

County assessors who complete these requirements will be issued a certificate by the North Carolina Department of Revenue.

Any person who is not currently a county assessor or has not been appointed as a county assessor may sit for the examination as long as that person has successfully completed all of the above course requirements. After making a passing grade on the examination, they will then be issued a certificate when they have been appointed as a county assessor in North Carolina.

Section I. Certification Requirements (Continued)

B. County Appraisers

Under G.S. 105-296(b), every person employed in a county tax office as a real property or personal property appraiser must attend a course of instruction in his/her respective area of work, within his/her first year of employment.

Provided below are the requirements for certification at Level I:

- (A) The North Carolina Department of Revenue requires that appraisers take the Property Tax Listing and Assessing in N.C. course. The appraiser must make a passing grade on the comprehensive examination given at the end of the Property Tax Listing and Assessing in N.C. course in order to fulfill the certification requirements.
- (B) At this point, the appraiser may take a comprehensive examination administered by the North Carolina Department of Revenue. This examination will consist of 50 multiple-choice questions. It is designed to test the appraiser's knowledge of the listing, appraisal and assessment requirements of the Machinery Act relative to the type of property the appraiser is responsible for appraising. The minimum passing score is **70** and making a passing grade on this examination allows the appraiser to be certified without taking any additional required course other than Property Tax Listing and Assessing in N.C.

This examination mentioned in (B) above, may be waived for county **real property appraisers** who complete one of the following requirements:

- (1) Attend IAAO Course 101 or IAAO Course 102 and obtain a passing grade on the examination.
- (2) Attend all three of the "R" courses (R-1, R-2, & R-3) and obtain a passing grade on each of the examinations.
- (3) The appraiser currently holds the IAAO designation: CAE or RES.

This examination mentioned in (B) above, may be waived for county **personal property appraisers** who complete one of the following requirements:

- (1) Attend the North Carolina Department of Revenue's Personal Property Appraisal and Assessment Course and obtain a passing grade on the examination.
- (2) The appraiser currently holds the IAAO designation: PPS.

Section I. Certification Requirements (Continued)

In order to obtain a certification, the county assessor should submit Form AV-57 Request for Certification to petition the North Carolina Department of Revenue to issue a certificate to the appraiser. The request must include copies of all pertinent certificates of required courses that have been completed. Form AV-57 may be submitted by mail, fax, or email.

C. Appraisal Firm Appraisers

Every person employed by a contracted appraisal firm whose duties include the appraisal of property for a county assessor must achieve a passing grade on a comprehensive examination administered by the North Carolina Department of Revenue. The examination will consist of 50 multiple-choice questions and it is designed to test the appraiser's knowledge of the theory and procedures involved in appraising property for a county assessor as provided in the Machinery Act. The minimum passing score is **70**.

This examination will be waived for appraisal firm appraisers who have taken IAAO Course 101 **or** IAAO Course 102, **and** the School of Government Property Tax Listing and Assessing in N.C. course and made a passing grade on the examinations in these courses.

In the event that an appraisal firm appraiser becomes employed by a county tax department and that appraiser performs real or personal property appraisals, within one year of employment, that appraiser must fulfill the following requirements before this office will certify that person as a NCDOR County Real or Personal Property Appraiser at Level I:

- (A) The appraiser must take the Property Tax Listing and Assessing in N.C. course and make a passing grade on the examination.
- (B) To become a certified county **real property appraiser**, the appraiser must attend IAAO Course 101 or IAAO Course 102 and obtain a passing grade on the examination...Or...

To become a certified county **personal property appraiser**, the appraiser must attend the Personal Property Appraisal and Assessment Course and obtain a passing grade on the examination.

The appraiser is not required to retake the courses in (B) above if the real property appraiser has previously taken IAAO Course 101 or IAAO Course 102 or if the personal

Section I. Certification Requirements (Continued)

property appraiser has previously taken the Personal Property Appraisal and Assessment Course and the appraiser made a passing grade on the examination. However, the appraiser will be required to furnish a copy of the course certificate showing satisfactory completion of that particular course to the North Carolina Department of Revenue, Local Government Division, Property Tax Section, P. O. Box 871, Raleigh, NC 27602.

NOTE: Please be aware that the statutes do not contain any continuing education requirements for appraisal firm appraisers. This office strongly encourages that each firm adopt a continuing education program for their employees. Also see the section entitled "Purpose" at the beginning of this document.

Section II. The Continuing Education Program

The Property Tax Section of the North Carolina Department of Revenue maintains a central database for tracking continuing education activities of county assessors and county appraisers utilizing the following guidelines:

1. The North Carolina Department of Revenue is responsible for tracking the continuing education requirements for county assessors and county appraisers.
2. The North Carolina Department of Revenue will develop and maintain a database of all county assessors and county appraisers and the courses taken as reported to the Property Tax Section by the course sponsors.
3. The North Carolina Department of Revenue will post the database on its website and will periodically update it with the most recent data. The database is called County Assessor and Appraiser Certifications and this table can be accessed by clicking on the link provided on the Table of Contents page at the front of this manual.
4. County assessors and county appraisers need to make sure that they have met the continuing education requirements by the end of the two-year cycle. The base year cycle started on July 1, 2005 and ended on June 30, 2007. All future cycles from this base cycle start on July 1st of the odd numbered year and end on June 30th of the next odd numbered year which is two years later.
5. The North Carolina Department of Revenue will suspend the certification of any county assessor or county appraiser who has not met the continuing education requirements. The suspension will remain in force until such time as the continuing education requirements are met.
6. A suspension letter will be sent to all appropriate parties.
7. The North Carolina Department of Revenue also administers a higher level of expertise certification which is not statutorily mandated, but is provided as a program for recognizing additional levels of professional experience. More information about this program can be accessed by clicking on the link provided on the Table of Contents page and selecting the “Certification Levels I, II, & III – Supplement” document.

For additional information regarding the NCDOR Certification and Continuing Education Program for County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina, please click on the link provided on the Table of Contents page at the front of this manual.

Section III. Continuing Education Requirements

A. County Assessors

Every person who serves as the county assessor must obtain at least 30 hours of instruction in the appraisal or assessment of property during each two-year education cycle in order to be eligible for reappointment. The assessor may not be required to take the examination that is typically administered at the end of the class depending on which educational host offers the event. The dates for the term of reappointment are typically July 1st of the odd-numbered year to June 30th of the next odd-numbered year. The following credit hours will be allowed in fulfilling this requirement:

(1) IAAO Courses (week-long courses)	30 Hours
(2) NCDOR Personal Property Appraisal and Assessment Course	30 Hours
(3) SOG Property Tax Listing and Assessing in N.C. Course	30 Hours
(4) IAAO Workshop and Seminar Courses (2.5 day courses)	18 Hours
(5) Workshops or Seminars sponsored by the North Carolina Department of Revenue, IAAO, etc.	2-12 Hours
(6) NCTCA Spring Conference	14 Hours
(7) NCAAO Fall Conference	14 Hours
(8) Regional Tax Association Meetings	1 Hour
(9) NCPMA Mapping School	30 Hours

Note: For additional approved educational opportunities, click on the link provided on the Table of Contents page at the front of this manual. Then click on Approved Educational Offerings for Assessors and Appraisers to view the courses, classes, seminars, and conferences. **Continuing education credit hours are granted for participation in pre-approved internet webinars. The credit hours for webinars are only provided to Certified County Assessors.**

Section III. Continuing Education Requirements (Continued)

B. County Appraisers

In order to comply with the continuing education requirements for re-certification, county appraisers must attend a “course of instruction” at least every other year (within the time frame of July 1st on the odd numbered year to June 30th of the next odd numbered year). A "course of instruction", as referenced in G.S. 105-296(b), is equal to at least 30 hours of instruction over that two-year period. These hours can be obtained by attending one 30-hour course or a combination of shorter courses that total up to at least 30 hours or more. **Courses with less than 7 hours of approved continuing education credit are not accepted. Continuing education credit hours are not granted for participation in internet webinars for Certified County Appraisers.**

The Property Tax Section maintains a list of approved courses which may be found on the NCDOR website by clicking on the link provided on the Table of Contents page at the front of this manual.

NOTE: Some courses are only approved for Assessor’s continuing education.

Courses not on the list must be approved by the N.C. Department of Revenue, prior to taking the course, before credit will be given. The course should relate to the appraiser’s area of work, but the policy of the Property Tax Section is that real and personal property appraisers may take appraisal courses in either the real or personal property appraisal discipline in order to fulfill the re-certification requirements. Unless otherwise noted on the list of approved courses, all courses apply to the re-certification of both real and personal property appraisers.

The following is a partial list of events that would **not** qualify for continuing education credit for county appraisers:

- (1) NCTCA Spring Conference;
- (2) NCAAO Fall Conference;
- (3) Regional Tax Association Meetings; and
- (4) Internet Webinars

When an appraiser is certified during a two-year cycle and that appraiser has taken any of the required courses during that cycle in which they are initially certified as an appraiser, the appraiser is not required to obtain any additional continuing education credit hours until the following education cycle. However, if the appraiser is certified during a two-year cycle based on having taken all of the required courses in any previous education cycles, then the appraiser is required to obtain 30 hours of continuing education credit hours prior to the end of the present cycle in order to be in compliance.

Section IV. Suspension of Certification

A. County Assessor's Suspension While In Office

If a county assessor fails to meet the minimum requirements for continued certification, the assessor's certification will be suspended. **This action will prevent an assessor from being reappointed to another term in office.** The Property Tax Section will notify both the County Manager and the Chairman of the Board of County Commissioners concerning the assessor's suspension. The suspension status will be indicated on the NCDOR's "County Assessor and Appraiser Certifications" website table.

When an assessor is suspended for failure to meet the statutory continuing education requirements, in order to have the suspension lifted and the certification restored, the assessor must meet the continuing education requirements for the education cycle for which he/she was suspended. When the North Carolina Department of Revenue is provided with documentation showing the assessor's completion of the continuing education requirements, the Property Tax Section will reinstate the certification of the assessor. The reinstatement will be verified by notifying the assessor, the County Manager, and the Chairman of the Board of County Commissioners.

Section IV. Suspension of Certification (Continued)

B. County Appraiser's Suspension While In Office

If a county appraiser fails to meet the minimum requirements for continued certification, the appraiser's certification will be suspended. The Property Tax Section will notify both the county assessor and the county appraiser of such a suspension.

NOTE: When a county appraiser is suspended, the County Assessor and Appraiser Certifications Table located on the NCDOR website will reflect the suspension status.

After the North Carolina Department of Revenue is provided with documentation showing that the appraiser's completion of continuing education meets the statutory requirements, the Property Tax Section will reinstate the certification of the county appraiser. The reinstatement will be verified by notifying the county assessor and the county appraiser.

In the event that a county appraiser fails to obtain the required 30 hours of continuing education credits within 2 consecutive education cycles, that county appraiser must retake the required coursework stated on page 3 of this document before reinstatement will occur. The county appraiser will be issued a new certification document at that time.

Section V. Certification After Time Lapses in Office

A. Certification of County Assessors After Time Lapses in Office

There are situations where an assessor is appointed to serve in a particular county after previously serving in another county. The amount of time between these jobs, if any, could vary from just a few months to several years. The Machinery Act, under G.S. 105-294, does not directly address this situation so therefore, the following policy of the Property Tax Section will apply:

Recertification of Assessors After Time Lapses In Office

<u>Years Away From Position</u>	<u>Requirements for Recertification</u>
0 – 2 years	Meet the continuing education requirements.
2 – 4 years	Take the Property Tax Listing & Assessing in N.C. course and make a passing grade on the comprehensive examination associated with this class. Then take and make a passing grade on the NCDOR Assessor's Examination.
More than 4 years	Complete all the course requirements as stated on page 2 of this document and make a passing grade on the NCDOR Assessor's Examination.

Section V. Certification After Time Lapses in Office (Continued)

B. Certification of County Appraisers After Time Lapses in Office

The Property Tax Section policy for those county appraisers who have lapses of employment in county tax offices is as follows:

Recertification of County Appraisers After Time Lapses in Office

<u>Years Away From Position</u>	<u>Requirements for Recertification</u>
0 – 2 years	Meet the continuing education requirements.
2 – 4 years	Take the Property Tax Listing & Assessing in N.C. course and make a passing grade on the comprehensive examination associated with this class.
More than 4 years	Must meet all course requirements for certification as stated on page 3 of this document.

Section VI. Test Taking and Attendance Policy

Applicable to Certified County Assessors and Appraisers

1) For all IAAO Courses, Seminars, and Workshops, this office will adopt the following IAAO regulations concerning the exam at the end of some events:

- A. If a student passes the exam and meets the 90% attendance policy, they receive a satisfactory completion certificate with the full number of published continuing education (CE) hours posted to their educational record. If an IAAO course is required for initial NCDOR assessor or appraiser certification, or an IAAO designation, a passing grade on the exam is required.
- B. If a student fails the exam or doesn't take the exam, but meets the 90% attendance policy, they receive an attendance certificate with the published hours of CE and the NCDOR will post the full number of credit hours to that student's educational record.
- C. If a student takes the exam and fails it or passes the exam, but does not meet the 90% attendance policy, they receive a completion certificate, but no (zero) hours of CE will be granted.

2) For all Property Tax Education Partnership (PTEP) Courses, Seminars, and Workshops, we have adopted a similar IAAO 90% attendance rule in order to receive continuing education credit hours. A student must be present 90% of the instructional time during the event in order to be granted the published credit hours. Less than 90% attendance will result in 0 (zero) CE hours.

3) In all Property Tax Education Partnership Courses, Seminars, and Workshops (non-IAAO events) that include an exam at the end of the educational event, the student will be required to take the exam in order to receive any credit for the NCDOR certification program. All online exams will be "open book" and students will be given an adequate amount of time to complete the exam. The exam hours will count towards the total number of hours granted for that particular event. Even if the student has taken or passed the same educational event in the past, they will still be required to take the exam in order for CE hours to be granted. Achieving an exam score below the passing grade threshold will not disqualify that student from being granted the full number of CE hours for that particular class.

4) For any other NCDOR approved courses which are not IAAO or PTEP courses, seminars, or workshops, the exam policy and continuing education policy of the sponsoring organization will be followed.