

**G.S. 150B-21.3A Report for 17 NCAC 10, PROPERTY TAX**

Agency - Department of Revenue

Comment Period - February 23, 2026 - April 30, 2026

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation
	<b>SECTION .0200 - GENERAL PROVISIONS</b>	17 NCAC 10 .0201	CERTIFICATION OF COUNTY ASSESSORS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0202	AUTHORITY TO PRESCRIBE FORMS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
	<b>SECTION .0400 - EXCLUSION FOR PERSONAL PROPERTY USED FOR COTTON DUST PREVENTION OR REDUCTION</b>	17 NCAC 10 .0403	DEFINITIONS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0404	SCOPE	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0405	PROCEDURE FOR CLAIMING EXCLUSION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0406	VALUATION OF EXCLUDED PROPERTY	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
	<b>SECTION .0500 - TRAINING/CERTIFICATION: COUNTY ASSESSORS: AD VALOREM TAX APPRAISALS</b>	17 NCAC 10 .0504	CERTIFICATION REQUIREMENTS FOR COUNTY ASSESSORS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	

**G.S. 150B-21.3A Report for 17 NCAC 10, PROPERTY TAX**

Agency - Department of Revenue

Comment Period - February 23, 2026 - April 30, 2026

Date Submitted to APO - Filled in by RRC staff

Subchapter	Rule Section	Rule Citation	Rule Name	Date and Last Agency Action on the Rule	Agency Determination [150B-21.3A(c)(1)a]	Required to Implement or Conform to Federal Regulation [150B-21.3A(d1)]	Federal Regulation Citation
		17 NCAC 10 .0505	CONTINUING EDUCATION REQUIREMENTS FOR COUNTY ASSESSORS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0506	CERTIFICATION REQUIREMENTS FOR COUNTY APPRAISERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0507	CONTINUING EDUCATION REQUIREMENTS FOR COUNTY APPRAISERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0508	CERTIFICATION REQUIREMENTS FOR PRIVATE FIRM APPRAISERS	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0509	APPLICATION FOR EXAMINATION	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	
		17 NCAC 10 .0510	APPLICATION FOR CERTIFICATION AND CONTINUING EDUCATION CREDIT	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No	