

REQUEST FOR TECHNICAL CHANGE

AGENCY: North Carolina Department of Revenue

RULE CITATION: 17 NCAC 10 .0504

DEADLINE FOR RECEIPT: Friday, November 7, 2014

NOTE WELL: *This request when viewed on computer extends several pages. Please be sure you have reached the end of the document.*

The Rules Review Commission staff has completed its review of this rule prior to the Commission's next meeting. The Commission has not yet reviewed this rule and therefore there has not been a determination as to whether the rule will be approved. You may call this office to inquire concerning the staff recommendation.

In reviewing these rules, the staff determined that the following technical changes need to be made. Approval of any rule is contingent upon making technical changes as set forth in G.S. 150B-21.10.

Lines 4 thru 5, is this clause still necessary? Looking at the statute, it appears that the person would have been employed since prior to July 1, 1971 for this exception to apply. That is approximately over 43 years of employment. If not removed at this stage, please consider this note for future rulemaking action.

Line 5, add "Paragraph (b) of" between "in this"

Line 7, replace "are not" with "shall not be"

Lines 7 thru 8, delete "creation of State income tax benefits, the taxpayer must show:" This language is not currently in the Administrative Code.

Line 9, add "following" between "The courses"

Line 9, add "shall be" between "courses required"

Line 9, delete "are as follows"

Line 16, replace "multiple choice or true/false" with "multiple choice and true or false"

Line 16, replace "It" with "The examination"

Line 17, add a comma after "appraisal"

Line 18, add a comma after "seq.)"

Line 19, replace "is" with "shall be"

Line 19, delete "or above"

Abigail M. Hammond
Commission Counsel

Date submitted to agency: Thursday, October 23, 2014

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Abigail M. Hammond
Commission Counsel
Date submitted to agency: Thursday, October 23, 2014

1 17 NCAC 10 .0504 is amended without notice pursuant to GS 150B-1(d)(4) as follows:

2
3 **17 NCAC 10 .0504 CERTIFICATION REQUIREMENTS FOR COUNTY ASSESSORS**

4 (a) Except for persons deemed to be qualified as county assessors under G.S. 105-294, every person serving as county
5 assessor after July 1, 1983, must, within two years after appointment, achieve a passing grade in the four courses listed in
6 this Rule and then achieve a passing grade on a comprehensive examination administered by the Department of Revenue.

7 Persons who do not meet these requirements are not eligible for reappointment. creation of State income tax benefits, the
8 taxpayer must show:

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

- 10 (1) The Fundamental of Property Tax Listing and Assessing;
11 (2) International Association of Assessing Officers (IAAO) Course 101 – The Fundamental of Real
12 Property Appraisal;
13 (3) Personal Property Appraisal and Assessment – Department of Revenue; and
14 (4) ~~International Association of Assessing Officers (IAAO) Course 400 Assessment Administration.~~
15 Tax Administration in North Carolina – Department of Revenue.

16 (c) The comprehensive examination for county assessors consists of multiple choice or true/false questions. It is
17 designed to test the assessor's knowledge of the listing, appraisal and assessment requirements of the Machinery Act
18 (G.S. 105-271 et seq.) and the theories and procedures involved in the appraisal of real property and personal property.
19 A passing grade is 70 percent correct or above.

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21 *History Note: Authority G.S. 105-262; G.S. 105-289(d); 105-294(b)(c);*

22 *Eff. August 1, 1984;*

23 *Amended Eff. January 1, 2015; June 1, 2007; July 1, 2000; July 1, 1993.*