

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

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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,~~ shall, within two years after appointment, achieve a passing grade in the four courses
6 listed in Paragraph (b) of this Rule and then achieve a passing grade on a comprehensive examination administered by the
7 Department of Revenue. Persons who do not meet these requirements ~~are not~~ shall not be eligible for reappointment.

8 (b) The following courses shall be required for county ~~assessors are as follows:~~ assessors:

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

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

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

21 *Eff. August 1, 1984;*

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