

**G.S. 150B-21.3A Report for 17 NCAC Chapter 10, Property Tax**

Agency - Revenue, Department of  
 Comment Period - 11/02/2015-01/04/2016  
 Date Submitted to APO - June 20, 2016

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	Public Comment Received [150B-21.3A(c)(1)]	Agency Determination Following Public Comment [150B-21.3A(c)(1)]	RRC Determination of Public Comments [150B-21.3A(c)(2)]	RRC Final Determination of Status of Rule for Report to APO [150B-21.3A(c)(2)]	OAH Next Steps
	SECTION .0200 - GENERAL PROVISIONS	17 NCAC 10 .0201	CERTIFICATION OF COUNTY ASSESSORS	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0202	AUTHORITY TO PRESCRIBE FORMS	Eff. February 1, 1976	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
	SECTION .0400 - EXCLUSION FOR PERSONAL PROPERTY USED FOR COTTON DUST PREVENTION OR REDUCTION	17 NCAC 10 .0403	DEFINITIONS	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0404	SCOPE	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0405	PROCEDURE FOR CLAIMING EXCLUSION	Amended Eff. July 1, 2000	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0406	VALUATION OF EXCLUDED PROPERTY	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
	SECTION .0500 - TRAINING/CERTIFICATION: COUNTY ASSESSORS: AD VALOREM TAX APPRAISALS	17 NCAC 10 .0504	CERTIFICATION REQUIREMENTS FOR COUNTY ASSESSORS	Amended Eff. January 1, 2015	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0505	CONTINUING EDUCATION REQUIREMENTS FOR COUNTY ASSESSORS	Amended Eff. September 1, 2007	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0506	CERTIFICATION REQUIREMENTS FOR COUNTY APPRAISERS	Amended Eff. August 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0507	CONTINUING EDUCATION REQUIREMENTS FOR COUNTY APPRAISERS	Amended Eff. September 1, 2007	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0508	CERTIFICATION REQUIREMENTS FOR PRIVATE FIRM APPRAISERS	Amended Eff. August 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0509	APPLICATION FOR EXAMINATION	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note
		17 NCAC 10 .0510	APPLICATION FOR CERTIFICATION AND CONTINUING EDUCATION CREDIT	Amended Eff. July 1, 1993	Necessary without substantive public interest	No		No	Necessary without substantive public interest	No comments with merit	Necessary without substantive public interest and should remain in effect without further action	Keep in Code - Update History Note