

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	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	Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 20, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0400 - EXCLUSION FOR PERSONAL PROPERTY USED FOR COTTON DUST PREVENTION OR REDUCTION	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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
	SECTION .0500 - TRAINING/CERTIFICATION: COUNTY ASSESSORS; AD VALOREM TAX APPRAISALS	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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		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		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt