

**G.S. 150B-21.3A Report for Property Tax Commission**

Agency - Department of Revenue

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

Date Submitted to APO - June 26, 2026

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 .0100 - ORGANIZATION OF COMMISSION	17 NCAC 11 .0101	LOCATION	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 .0200 - APPEALS TO PROPERTY TAX COMMISSION	17 NCAC 11 .0207	PLACE OF HEARING	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 11 .0208	PRE-HEARING CONFERENCE	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 11 .0209	CONDUCT OF HEARING	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 11 .0212	APPEALS ACKNOWLEDGED AND REPLIES THERETO PERMITTED	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 11 .0213	COMMISSION TO BE FURNISHED DOCUMENTS PRIOR TO HEARING	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 11 .0214	PARTIES TO ENTER INTO PRE-HEARING ORDER	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 11 .0216	LEGAL REPRESENTATION BEFORE THE COMMISSION	Amended Eff. September 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 11 .0217	APPEARANCE AT HEARING REQUIRED	Amended Eff. September 1, 2016	Necessary	No		No	Necessary	No comments with merit	Necessary and must be readopted	Agency must readopt
		17 NCAC 11 .0218	DISCOVERY	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 11 .0219	COMMISSION STAFF NOT TO BE CALLED AS WITNESSES	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