



North Carolina Department of Revenue

Michael F. Easley
Governor

E. Norris Tolson
Secretary

February 28, 2005

MEMORANDUM

TO: County Assessors

FROM: David B. Baker, Director *DBB*
Property Tax Division

SUBJECT: Appraiser Re-certification Courses

Over the last few weeks, our office has received numerous inquiries about whether various courses fulfilled the requirements for re-certification of county appraisers. This memorandum is designed to answer these inquiries.

IAAO COURSES

All weeklong IAAO courses will fulfill the requirements for re-certification. At the present time there are 16 such courses given by the IAAO, although many of these are not being offered in North Carolina at the present time. A current complete listing of these courses are available on the IAAO website – www.iaao.org. The IAAO is also offering workshops usually lasting two and a half days. Any combination of two of these workshops would also meet the requirement for appraiser re-certification. The listing for these workshops is also available on the IAAO website.

DEPARTMENT OF REVENUE COURSES

Any weeklong classes given by the North Carolina Department of Revenue's Property Tax Division will meet the re-certification requirements. In addition, a combination of the two and a half day workshops offered by the division will also fulfill the statute's requirements. As a final point, real property appraisers may attend a personal property course to fulfill the requirements and vice versa.

APPRAISAL BOARD COURSES

Quite a few questions have been raised by those people who are state certified fee appraisers as to the appropriateness of Appraisal Board Courses for re-certification as

county appraisers. The answer to these questions is yes. The Appraisal Board Courses can be used for re-certification for county appraisers, as long as they have a well-defined subject matter or syllabus. An appraiser may attend a week-long course or two of the two-day courses to qualify for re-certification. These would include the “R” and “G” courses for initial certification. The current listing for these courses may be found on the Board’s website –www.ncappraisalboard.org.

COMMUNITY COLLEGES

A local community college is a good resource for courses to fulfill the re-certification requirement for county appraisers. The course must be sufficient length and have a subject matter relating to that appraiser’s field of expertise in order to qualify. If you are not certain whether a course would qualify or not, please contact John Erhardt (919-733-7711) of our office and he can help you make a decision.

OTHER COURSES

Other courses outside of the courses discussed above would have to be considered on a case by case basis. (For example, tax collection courses could qualify for assessors, particularly Tax Administrators, but have very little relevance for county appraisers and would not qualify for appraisers.) Please contact John Erhardt to discuss the course.

Another issue that has been brought up to our office is whether an appraiser, who has passed a course previously and takes the course again, is required to take the exam again. The Property Tax Division’s opinion is that the appraiser does not have to take the exam again. However, if an appraiser is taking a course for the first time, the appraiser must take the exam or he/she will not receive credit for taking the course.