

At this time  
Please go to [www.pollev.com/kirkboone](http://www.pollev.com/kirkboone)

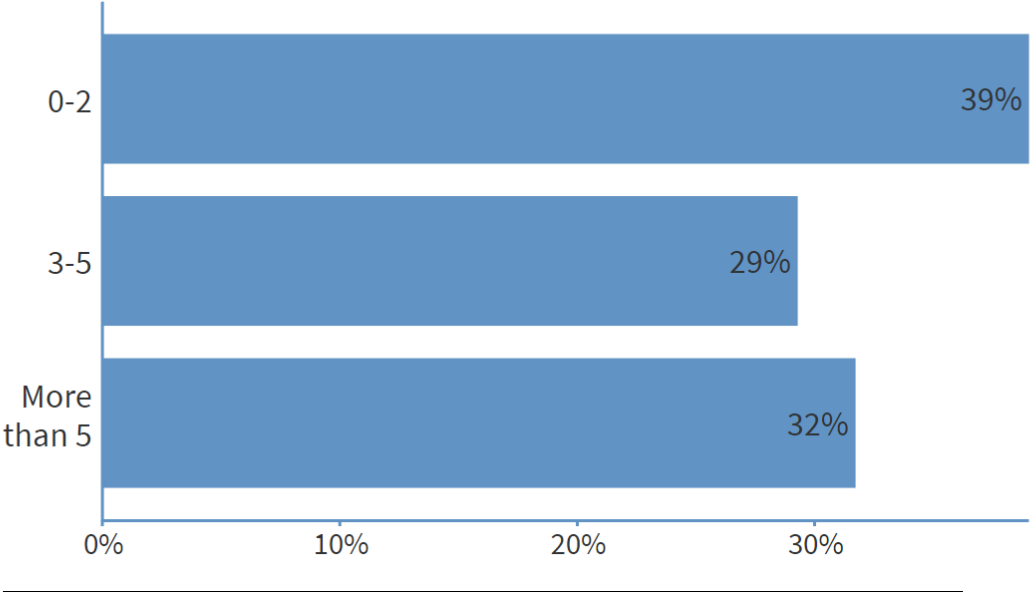
**PROPERTY TAX EDUCATION PARTNERSHIP**

The PTEP Education Program  
2017 Advanced Seminars – Real Property  
Greensboro, NC  
September 21, 2017

UNC SCHOOL OF GOVERNMENT | NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

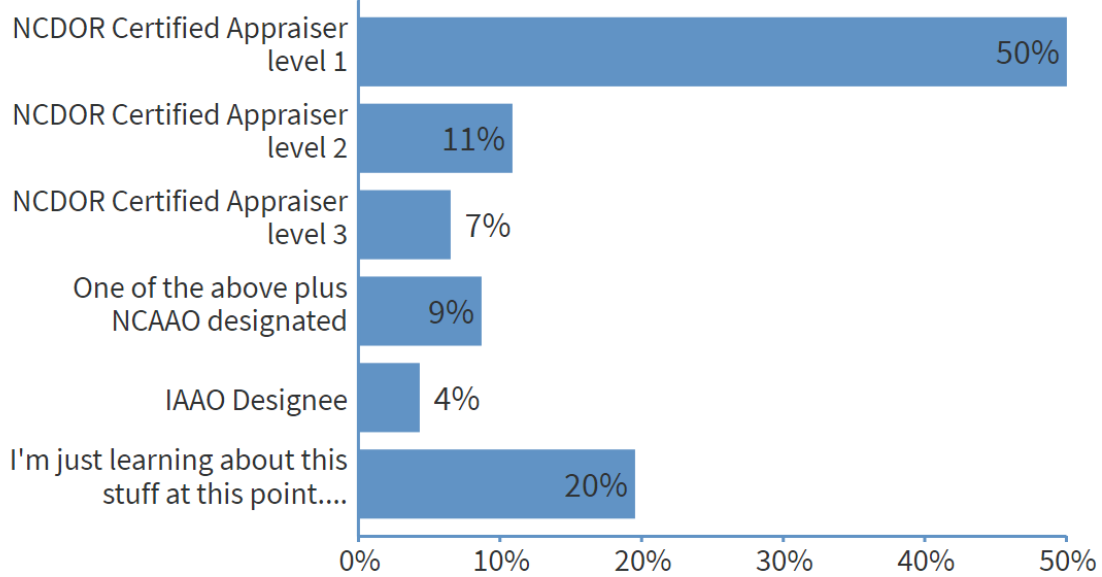
**How many Advanced Seminars have you attended previously?**

 **Poll locked.** Responses not accepted.



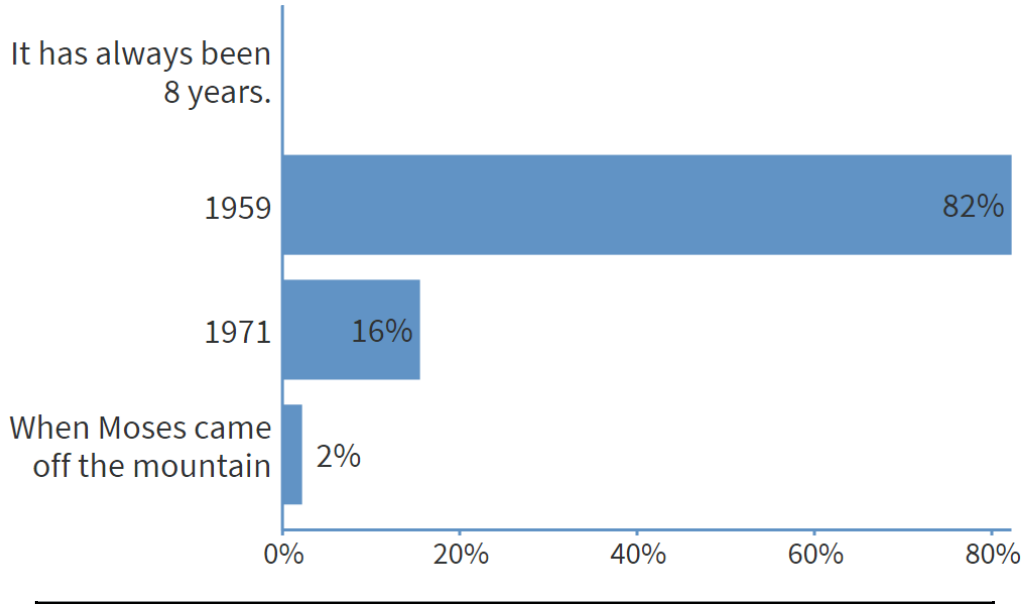
### Which certification or designation do you hold?

**🔒 Poll locked.** Responses not accepted.



### When did the 8 year revaluation mandate become NC Law?

**🔒 Poll locked.** Responses not accepted.



## In The Beginning

- 1939 to 1971 – The Tax Supervisor
  - Machinery act was rewritten in 1971.
  - Qualified – any Tax Supervisor holding the office on July 1, 1971.
  - Beginning July 1, 1973, the commissioners may only appoint a person certified by NCDOR that he has been “instructed.” It requires the NCDOR to provide an instructional program.

## The Beginning

- 1980 NCAAO Professional Designation Program
  - NC Certified Assessor
  - Member of NCAAO
  - 5 years experience, and conducted a reappraisal
  - Listing and Assessing
  - IAAO 101
  - Personal Property (IAAO or NCDOR)
  - IAAO 400
  - IAAO 102
  - USPAP 15-Hour – 2015 addition
  - Voluntary

## The Beginning

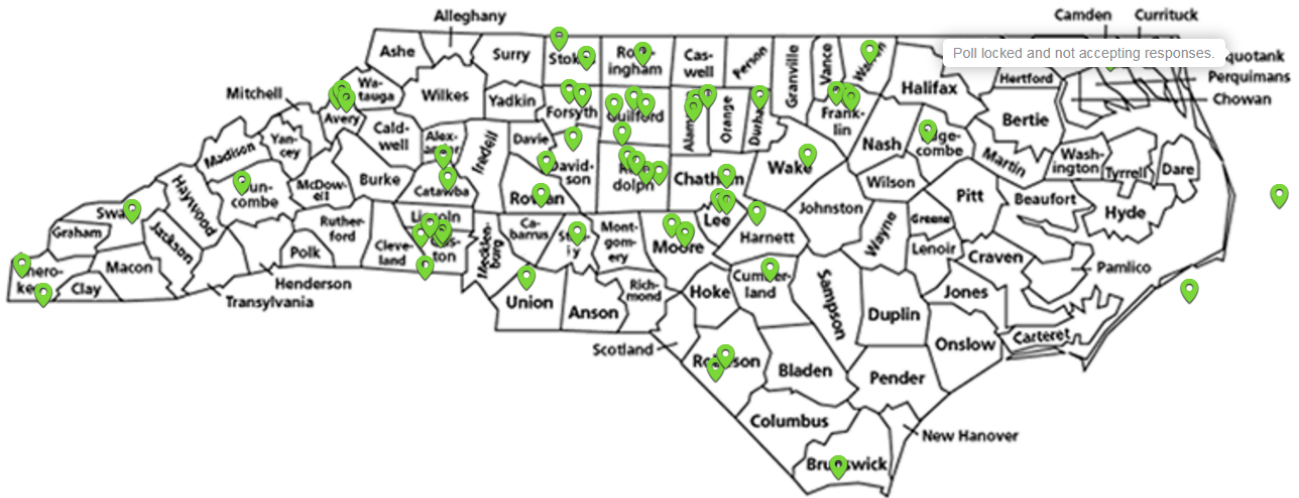
- 1983 NCAAO Professional Designation Program
  - NC Certified Real Property Appraiser
  - Member of NCAAO
  - 5 years in NC Assessors office, 3 years experience
  - Listing and Assessing
  - IAAO 101
  - IAAO 102
  - IAAO 300, 311, or 312
  - USPAP 15-Hour – 2015 addition
  - Signed verification statement from supervisor
  - Voluntary

## The Beginning

- 1983 General Assembly - House Bill 202
  - Certification and CE for Assessors and Appraisers
  - NCGS 105-289 NCDOR provides the program
  - NCGS 105-294 Assessors pass 4 courses and exam, 2yrs
  - NCGS 105-296 Appraisers, Listing and Assessing, exam
  - NCGS 105-299 Employees of appraisal firms, exam
  - NC Administrative Code specifies courses
  - Required! NCDOR website

Please click on the map where you are driving from to get to class.


 Poll locked. Responses not accepted.




## PTEP

- 2015 - Created a Brand
- Collaboration between NCDOR and SOG
- Decreased cost of courses by 50%
- Increased offerings by 120%
- Offerings in regional locations
- Welcomed additional instructors
- Calendar with 18 months of scheduling

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## PTEP

- The **Property Tax Education Partnership** is a collaboration between the UNC School of Government and the North Carolina Department of Revenue. This partnership offers the certification and continuing education necessary to meet legislative educational requirements for North Carolina county assessors and county appraisers. The partnership promotes public service excellence and professional development for North Carolina assessment administration, property appraisal, collection, and property tax policy.

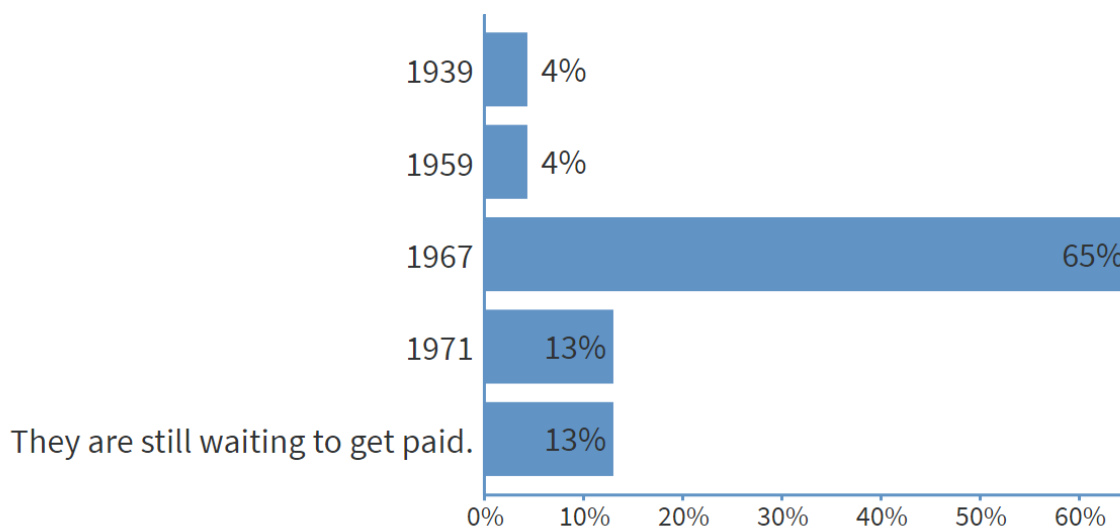
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### In what year did the Local Government Division (SBoA) first receive funding for a staff?

**Poll locked.** Responses not accepted.



2016 Calendar




### PROPERTY TAX EDUCATION PARTNERSHIP

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Date	Program	Location	NCDOR CE Hours*	Host	
Nov	9-13	NCAAO Fall Conference	Cherokee	14**	NCAAO
	9	USRP 7-Hour Update Course	Cherokee	7	NCAAO
	9-10	Present-Use Value Seminar	Cherokee	15	NCAAO
	10	Evaluating Residential Construction Craft, Quality, and Condition	Cherokee	7	NCAAO
	3-4	IAAO 102 – AAS Case Study Review	Charlotte	0	NCDOR
Dec	7-11	IAAO 101	Durham	30	NCDOR
	25-29	IAAO 300 – Fundamentals of Mass Appraisal	Williamston	30	NCDOR
Jan	10-12	IAAO 551 – Valuation of Machinery and Equipment	Hickory	18	NCDOR
	24	Property Tax Collection Seminar	Morganton	4**	UNC SOG
Feb	2-4	IAAO 150 – Mathematics for Assessors	Triangle Area	15	NCDOR
	8-10	Fundamentals of Property Tax Collection	Chapel Hill	30	UNC SOG
Mar	4-8	IAAO 101 – Fundamentals of Real Property Appraisal	Western Carolina	30	NCDOR
	19-20	Present-Use Value Seminar	Fayetteville	15	NCDOR
Apr	26-28	NCTAS Training Seminar	Chapel Hill	15	NCDOR
	27-29	NCTCA Spring Conference	New Bern	14**	NCTCA
May	25-26	USRP National 15-Hour Course (IAAO 151)	New Bern	15	NCTCA
	16-20	IAAO 102 – Income Approach to Valuation	Jacksonville	30	NCDOR
Jun	23-26	Property Tax Listing and Assessing	Hickory	30	UNC SOG
	13-17	IAAO 552/553 – Basic/Advanced Personal Property Auditing	Asheville	30	NCDOR

\* Collector CE hours are determined by NCTCA.  
\*\* These CE hours apply to assessors only. Other numbers apply to both assessors and appraisers.




## 2015 New Certification Level II

- IAAO Course 101 Fundamentals of Real Property Appraisal and,
- IAAO Course 102 Income Approach to Valuation and,
- USRP National 15-Hour and,
- Complete and pass the exam in two of the courses and two of the workshops on the Approved IAAO & NCDOR Elective Classes
- Or hold the IAAO RES or AAS Designation

## 2015 New Certification Level III

- All of the Level II requirements
- USPAP 7-hour update
- Complete and pass the exam in two of the courses and three of the workshops on the Approved IAAO & NCDOR Elective Classes List.
- Or hold the IAAO CAE Designation

## Developments

- Revisiting the plan
  - Costs, meeting space, enrollment
  - Annual courses will rotate
  - Infrequent courses will be central
- Online versions of USPAP
  - McKissock – TAF approved, DOR, IAAO, NCAAO



## Resources & Educational Groups

- NCDOR.gov –, local government, education
- SOG.UNC.edu
- NCAAO search at SOG site
  - Education Committee
  - Certification Committee, NCAAO designations
- NCTCA.org
- NCPropertymappers.org
- Candidates Club (NCAAO website)
- IAAO.org, HQ and state reps (Lantis, Stone, Vincent)

## The future of communication?



What do you think about PollEverywhere?

**Poll locked.** Responses not accepted.



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