



Tax Administration in North Carolina Course

North Carolina Department of Revenue

Certification & Continuing Education

Property Tax Section
Local Government Division

Training Requirements

- There are statutory training requirements for three types of tax professionals:
 - Assessors
 - County appraisers
 - Appraisers employed by firms which contract with the county




Assessor - Certification

- Initial certification – Once appointed, an assessor must satisfactorily complete the following within two years:
 - Property Tax Listing & Assessing in NC
 - IAAO 101 (Fundamentals of Real Property Appraisal)
 - Personal Property Appraisal & Assessment
 - Tax Administration in North Carolina
 - NCDOR-administered comprehensive exam
- Once an appointed assessor has completed the above, NCDOR will issue a certification




Assessor - Continuing Education

- Continuing Education – Once certified, an assessor must obtain at least 30 hours of instruction every two years
- The two-year education cycles run from July 1 of each odd-numbered year through June 30 of the next odd-numbered year
- Assessors get credit from approved course offerings, as well as NCTCA/NCAAO conferences and regional tax association meetings



County Appraiser - Certification

- Initial certification – Once hired, a real or personal property appraiser must satisfactorily complete “Property Tax Listing & Assessing in NC “ within one year
- Upon completion, in lieu of additional course requirements, the appraiser can be certified by passing a NCDOR-administered comprehensive exam
- Request for certification must be made by assessor



County Appraiser – Certification (Alternatives to Exam)

- A real property appraiser can also qualify for certification by:
 - Passing IAAO Courses 101 or 102 (or Appraisal Institute Courses R-1, R-2 or R-3) and Property Tax Listing & Assessing in NC, or
 - Holding the IAAO designation CAE or RES



County Appraiser – Certification (Alternatives to Exam)

- A personal property appraiser can also qualify for certification by:
 - Passing the NCDOR course on Personal Property Appraisal and Assessment and Property Tax Listing & Assessing in NC, or
 - Holding the IAAO designation PPS



County Appraiser – Continuing Education

- Continuing Education – Once certified, an appraiser must satisfactorily complete at least 30 hours of instruction every two years
- The two-year education cycles run from July 1 of each odd-numbered year through June 30 of the next odd-numbered year
- Appraisers get credit from approved course offerings, but not from NCTCA/NCAAO conferences or regional tax association meetings.



Firm Appraiser - Certification

- Initial certification – Contractors who wish to appraise property for an assessor must first be certified by passing a NCDOR-administered comprehensive exam
- A firm appraiser can also qualify for certification by passing IAAO Courses 101 or 102 and Property Tax Listing and Assessing in NC
- There is no continuing education requirement for firm appraisers



Suspension

- County personnel who fail to meet the statutory continuing education requirements will have their certification suspended
- The assessor and any affected personnel will be notified in writing of the suspension
- When the statutory requirements have been met, the assessor and any affected personnel will be notified in writing of their reinstatement



Lapses - Assessors

- When a previously-certified assessor leaves office, then is again appointed some time after his or her certification has lapsed, recertification requirements are as follows:
 - 0 to 2 years lapsed: make up missed continuing education requirements
 - 2 to 4 years lapsed: Take the SOG Property Tax Listing and Assessing course and make a passing grade on the comprehensive examination associated with this class. Then take and make a passing grade on the NCDOR Assessor's Examination.
 - More than 4 years lapsed: retake all initial certification requirements, including exam



Lapses - Appraisers

- When a previously-certified appraiser leaves a tax office, then is again hired some time after his or her certification has lapsed, recertification requirements are as follows:
 - 0 to 2 years lapsed: make up missed continuing education requirements
 - 2 to 4 years lapsed: Take the SOG Property Tax Listing and Assessing course and make a passing grade on the comprehensive examination associated with this class
 - More than 4 years lapsed: retake all initial certification requirements