

GENERAL ASSEMBLY OF NORTH CAROLINA
1983 SESSION

CHAPTER 813
HOUSE BILL 202

AN ACT TO CLARIFY THE PROVISIONS FOR CERTIFICATION OF LOCAL TAXING OFFICIALS AND TO PROVIDE A CONTINUING EDUCATION PROGRAM FOR ALL PERSONS ENGAGED IN THE APPRAISAL OF PROPERTY FOR TAXATION.

The General Assembly of North Carolina enacts:

Section 1. G.S. 105-289(d) is hereby rewritten to read as follows:

"(d) In exercising general and specific supervision over the valuation and taxation of property, the Department shall provide the following:

- (1) a continuing program of education and training for county and municipal tax officials in the conduct of their duties;
- (2) a program for testing the qualifications of county assessors and other persons engaged in the appraisal of property for the county;
- (3) a certification program for county assessors and other persons engaged in the appraisal of property for the county.

The Department shall promulgate regulations to carry out its duties under this subsection."

Sec. 2. G.S. 105-294 is hereby rewritten to read as follows:

"(a) Appointment. Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

(b) Persons who held the position of tax supervisor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as tax supervisor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) be at least 21 years of age as of the date of appointment;
- (2) hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics:
 - a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;
 - b. The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;
 - c. The theory and practice of estimating the fair market value of tangible and intangible personal property for ad valorem tax purposes; and
 - d. property assessment administration.
- (4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.

(c) **Certification.** Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

(d) In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

(e) The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

(f) **Alternative to separate office of county assessor.**

Pursuant to Act VI, Section 9 of the North Carolina Constitution, the office of county assessor is hereby declared to be an office that may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners."

Sec. 3. G.S. 105-296(b) is hereby rewritten to read as follows:

"(b) Within budgeted appropriations, he or she shall employ listers, appraisers, and clerical assistants necessary to carry out the listing, appraisal, assessing, and billing functions required by law. The assessor may allocate responsibility among such employees by territory, by subject matter, or on any other reasonable basis. Each person employed by the assessor as a real property appraiser or personal property appraiser shall during the first year of employment and at least every other year thereafter attend a course of instruction in his or her respective area of work. At the end of the first year of

their employment, such persons shall also achieve a passing score on a comprehensive examination in property tax administration conducted by the Department of Revenue."

Sec. 4. G.S. 105-299 is hereby rewritten to read as follows:

"§ 105-299. Employment of experts.—The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist him or her in the performance of such duties. Any person employed by an appraisal firm whose duties include the appraisal of property for the county shall be required to demonstrate that he or she is qualified to carry out such duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of such firms, primary consideration shall be given to the firms registered with the Department of Revenue pursuant to the provisions of G.S. 105- 289(i). Contracts for the employment of such firms or persons shall be deemed to be contracts for personal services and shall not be subject to the provisions of Article 8, Chapter 143, of the General Statutes."

Sec. 5. This act shall become effective July 1, 1983.

In the General Assembly read three times and ratified, this the 19th day of July, 1983.