NORTH CAROLINA DEPARTMENT OF REVENUE

LOCAL GOVERNMENT DIVISION

PROPERTY TAX SECTION

Certification Levels I, II, & III

A Supplement Document to the:

Regulations for Training and Certification of County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina

CREATED IN JUNE 2015
Revised February 2016

Regulations For Certification Levels I, II, & III

These regulations go into effect as of July 1st, 2015

Appraisal Education

1. **Real Property Appraiser I**
    a. Requirements:
        i. NCDOR Certification - Same as the previous requirements for a Real Property Appraiser.

2. **Personal Property Appraiser I**
    a. Requirements:
        i. NCDOR Certification - Same as the previous requirements for a Personal Property Appraiser.

3. **Real Property Appraiser II**
    a. Requirements:
        i. NCDOR Certification - Same as the previous requirements for a Real Property Appraiser.
        ii. Complete and pass the exam in the following:
            1. IAAO Course 101 Fundamentals of Real Property Appraisal and,
            2. IAAO Course 102 Income Approach to Valuation and,
            3. IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice or a comparable Appraisal Foundation approved two-day USPAP workshop and,
            4. Complete and pass the exam in two of the courses **and** two of the workshops on the Approved IAAO & NCDOR Elective Classes List which follows at the end of this document (in addition to courses already taken for previous certification or classification). For this certification, a course

can be substituted for a workshop except for the USPAP related IAAO Workshop 151 and the IAAO Workshop 191.

Note: Holding the IAAO designation of RES or AAS will fulfill all of the requirements for NCDOR Certification as a Real Property Appraiser II.

4. **Personal Property Appraiser II**
    a. Requirements:
        i. NCDOR Certification - Same as the previous requirements for a Personal Property Appraiser.
        ii. Complete and pass the exam in the following:
            1. IAAO Course 101 Fundamentals of Real Property Appraisal and,
            2. IAAO Course 102 Income Approach to Valuation and,
            3. IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice or a comparable Appraisal Foundation approved two-day USPAP workshop and,
            4. IAAO Course 500 Assessment of Personal Property and,
            5. IAAO Workshop 551 Valuation of Machinery and Equipment and,
            6. IAAO Workshop 552 Basic Personal Property Auditing.

Note: Holding the IAAO designation of PPS will satisfy all of the requirements for NCDOR Certification as a Personal Property Appraiser II.

5. **Real Property Appraiser III or Personal Property Appraiser III**
    a. Requirements:
        i. NCDOR Certification - Same as the previous requirements for a Real or Personal Property Appraiser.
        ii. Complete all the Requirements of Appraiser II (Real or Personal) and,
        iii. Successfully complete IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation approved 7-hour National USPAP Update equivalent, such as IAAO Workshop 181 or 191, including the online versions and,

iv. Complete and pass the exam in two of the courses and three of the workshops on the Approved IAAO & NCDOR Elective Classes List which follows at the end of this document (in addition to courses already taken for previous certification or classification). For this certification, a course can be substituted for a workshop except for the USPAP related IAAO Workshop 151 and the IAAO Workshop 191.

Note: Holding the IAAO designation of CAE will satisfy all of the requirements for NCDOR Certification as a Real Property Appraiser III.

Note: An appraiser must meet the requirements of initial employment in a county tax office as a NCDOR Certified Real or Personal Property Appraiser I, but the appraiser may decide not to progress any further.

The Appraiser must make application to the NCDOR in order to become certified as a Real or Personal Property Appraiser II or III. Certification is not automatic in any instance and it must be initiated through the application process to the NCDOR.

6. **Assessor**
   a. Requirements:
      i. NCDOR Certification - Same as the previous requirements for Certified Assessor.
   b. Recommendations (not required by statutes):
      i. Take the IAAO Workshop 151 Uniform Standards of Professional Appraisal Practice (15 hours) or a comparable Appraisal Foundation approved two-day USPAP (15 hours) workshop.
      ii. Take the IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation approved 7-hour National USPAP Update equivalent, such as IAAO Workshop 181 or 191, including the online versions.

Continuing Education

1. For Continuing Education, the minimum requirement is 30 hours of credits every two years beginning on July 1st of the most recent odd numbered year until June 30th of the next upcoming odd numbered year.
2. For NCDOR Classification as a Real or Personal Property Appraiser II and Appraiser III, complete the IAAO Workshop 191 Uniform Standards of Professional Appraisal Practice Update or any Appraisal Foundation approved 7-hour National USPAP Update, such as Workshop 191 or 181, including the equivalent online versions, within the 2 year cycle as state above.
3. If continuing education credit hour requirements are not completed, certification or classification will be suspended.

Note: IAAO Workshop 191 or a comparable Appraisal Foundation approved USPAP update workshop can be used to meet the 30 credit hours of continuing education requirement or it can be taken in addition to the required 30 hours for all certifications and classifications, but it must be taken once within every 2 year continuing education cycle in order to maintain the Appraiser II and Appraiser III classification by the NCDOR.

2. NCAAO Conferences:
    i. Same as the previous requirements, but it is recommended that Assessors be required to sign in during each session attended or encourage the NCAAO to set policy for attendance at the NCAAO Conference Sessions.
3. Regional Association Meetings:
    i. 1 Credit Hour of Continuing Education (**Assessors Only**)

Board of Equalization and Review Members

1. The NCDOR recommends that either one or both of the following offerings be completed by each member of the BOER each year:
    a. The "BOER Charge" is currently offered by the NCDOR to Board members upon request.

b. Distance learning webinars provided by the NCDOR Local Government Division and the NC School of Government each year. This can be viewed online at any time by Board members and county employees.

Click on the following link for a current scholarship offering:

https://www.lgfcu.org/about/pages/scholarships.php

Approved IAAO & NCDOR Elective Classes List

IAAO COURSES & WORKSHOPS:

1. **Course 101** – Fundamentals of Real Property Appraisal
2. **Course 102** – Income Approach to Valuation
3. **Course 112** – Income Approach to Valuation II
4. **Course 201** – Appraisal of Land
5. **Course 300** – Fundamentals of Mass Appraisal
6. **Course 311** – Residential Modeling Concepts
7. **Course 312** – Commercial/Industrial Modeling Concepts
8. **Course 331** – Mass Appraisal Practices and Procedures
9. **Course 400** – Assessment Administration
10. **Course 402** – Property Tax Policy
11. **Course 500** – Assessment of Personal Property
12. **Course 600** – Principles and Techniques of Cadastral Mapping
13. **Course 601** – Cadastral Mapping - Methods & Applications
14. **Workshop 100** – Understanding Real Property Appraisal
15. **Workshop 150** – Mathematics for Assessors
16. **Workshop 151** -- Uniform Standards of Professional Appraisal Practice (National)
    NOTE: The Appraisal Foundation USPAP offering may be substituted for taking the IAAO Workshop 151
17. **Workshop 155** – Depreciation Analysis
18. **Workshop 157** – The Appraisal Uses of Excel Software
19. **Workshop 158** – Highest and Best Use
20. **Workshop 162** – Marshall & Swift Cost Approach (Residential)
21. **Workshop 163** – Marshall & Swift Cost Approach (Commercial)
22. **Workshop 171** – IAAO Standards of Professional Practice & Ethics
23. **Workshop 171** – IAAO Standards of Professional Practice &Ethics (**Online Application**)
24. **Workshop 181** - 7-Hour National *USPAP* Update for Mass Appraisal

25. **Workshop 191** – Uniform Standards of Professional Appraisal Practice Update (National) There is no examination in this workshop. **NOTE:** The Appraisal Foundation USPAP Update may be substituted for taking the IAAO Workshop 191
26. **Workshop 252** – Valuing Property Affected by Environmental Contamination
27. **Workshop 257** – Fundamentals of Industrial Valuation
28. **Workshop 260** – Valuation of Agricultural Land
29. **Workshop 354** – Multiple Regression Analysis for Real Property Valuation
30. **Workshop 403** – Property Tax Policy Alternatives and Modules
31. **Workshop 452** – Fundamentals of Assessment Ratio Studies
32. **Workshop 551** – Valuation of Machinery and Equipment
33. **Workshop 552** – Basic Personal Property Auditing
34. **Workshop 553** – Advanced Personal Property Auditing
35. **Workshop 650** – Cadastral Mapping
36. **Workshop 651** – Geographic Information Systems for Assessors
37. **Online Course 808** - Mathematics for Assessors
38. **Online Course 810** - Understanding Real Property Appraisal
39. **Online Course 811** - Introduction to GIS
40. **Online Course 812** - Advanced Topics in GIS
41. **Online USPAP** - USPAP 7hr USPAP Update provided by McKissock

NCDOR COURSES & SEMINARS:

1. **Personal Property Appraisal & Assessment Course**
2. **Tax Administration in N.C. Course**