



Certification and Education Program Manual

Regulations for Certification and Continuing Education of County
Assessors, County Appraisers, and Appraisal Firm Appraisers
in North Carolina and Certification Levels I, II, & III

LOCAL GOVERNMENT DIVISION

July 2025 Revision

Table of Contents

Purpose	3
Section I Certification Requirements	4
A. County Assessors	4
B. County Appraisers	5
C. Appraisal Firm Appraisers	6-7
Section II The Continuing Education Program	8-9
Section III Continuing Education Requirements	10-11
Section IV Suspension of Certification	12-13
Section V Lapse of Certification	14-15
Section VI Test Taking and Attendance Policy	16-17
Section VII Certification Level Advancement	18-19
Approved Level Advancement Coursework	20-22

This regulation manual is a publication of the

North Carolina Department of Revenue, Local Government Division,

P. O. Box 871, Raleigh, NC 27602 | Phone: 919-814-1129 | Fax: 919-715-3107.

ncdoreducandcert@ncdor.gov

For additional information regarding the NCDOR Certification and Continuing Education Program for County Assessors, County Appraisers, and Appraisal Firm Appraisers in North Carolina, please click on the following link: [Property Tax - Education | NCDOR](#)

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

Purpose

Under G.S. 105-289(d)(3), the North Carolina Department of Revenue is responsible for providing a certification program for assessors and others involved in property appraisal for counties and municipalities. Following this statute, the Local Government Division has developed a certification program for assessors and appraisers.

This manual explains the certification and recertification requirements for individuals working in property tax administration in North Carolina. Anyone hired by a county assessor to appraise property values must be certified according to these regulations.

Please note that these requirements represent the minimum standards. All property tax professionals are encouraged to pursue ongoing education and skill development to enhance their expertise.

Coverage

This manual applies to the following personnel:

1. County Assessors — As defined in G.S. 105-294.
2. County Appraisers — Individuals authorized by the county assessor to make independent appraisals or value judgments. This includes both real and personal property appraisers. (G.S. 105-296(b))
3. Appraisal Firm Appraisers — Employees of private appraisal firms authorized to make independent appraisals on contract with a county. (G.S. 105-299)

Section I. Certification Requirements

A. County Assessors

Anyone appointed as a county assessor must complete the following four courses and pass the related exams within two years of their appointment:

1. **Property Tax Listing and Assessing in North Carolina** – UNC School of Government
2. **IAAO Course 101: Fundamentals of Real Property Appraisal** – Any approved provider
3. **Personal Property Appraisal and Assessment** – NC Department of Revenue
4. **Tax Administration in North Carolina** – NC Department of Revenue

After completing these courses, the assessor must pass a **comprehensive exam** administered by the NC Department of Revenue. The exam includes 60 multiple-choice and true/false questions covering the listing, appraisal, and assessment requirements under the Machinery Act, as well as real and personal property appraisal procedures. A passing score is **70 or higher**.

Coursework should be submitted along with the assessor's Oath of Office. Upon meeting all requirements, the Department of Revenue will issue a certification.

Assessors who fail to meet these requirements, or who do not maintain continuing education afterward, are not eligible for reappointment.

Individuals who are not currently serving as a county assessor may take the certification exam if they've completed all four required courses. However, certification will only be issued once they are officially appointed as a county assessor in North Carolina.

B. County Appraisers

Under **G.S. 105-296(b)**, anyone employed by a county tax office as a real or personal property appraiser must complete a course of instruction within their respective area of work within **one year** of their start date.

Certification Requirements: Level I Real and Personal Property Appraisers

To earn certification, all appraisers—regardless of specialization—must complete:

1. **Property Tax Listing and Assessing in North Carolina** – UNC School of Government - A passing grade on the final exam is required.

Real Property Appraisers must also complete **one** of the following:

1. **IAAO Course 101: Fundamentals of Real Property Appraisal** – A passing grade on the final exam is required.
2. Hold a valid **state appraiser license** or be a **registered trainee** with a state appraisal board

Personal Property Appraisers must also complete:

1. **Personal Property Appraisal and Assessment** – NC Department of Revenue
- A passing grade on the final exam is required.

Certification Process

To request certification, the **county assessor** must submit a completed [**AV-57 \(Request for Certification\)**](#) form to the NC Department of Revenue. The submission must include copies of all course completion certificates or applicable licenses. The form can be emailed to: [**ncdoreducandcert@ncdor.gov**](mailto:ncdoreducandcert@ncdor.gov)

C. Appraisal Firm Appraisers

Anyone employed by a contracted appraisal firm who performs property appraisals for a county assessor must pass a **comprehensive exam** administered by the NC Department of Revenue.

- The exam includes **50 multiple-choice questions** covering property appraisal theory and procedures under the **Machinery Act**.
- A **score of 70 or higher** is required to pass.

Transition to County Employment

If an appraisal firm appraiser is later hired by a county tax office to perform real or personal property appraisals, they must meet the following certification requirements **within one year of employment** to be certified as a Level I Real or Personal Property Appraiser:

All appraisers must complete:

1. **Property Tax Listing and Assessing in North Carolina** – UNC School of Government - A passing grade on the final exam is required.

Real Property Appraisers must also complete one of the following:

1. **IAAO Course 101: Fundamentals of Real Property Appraisal** – A passing grade on the final exam is required.
2. Hold a valid **state appraiser license** or be a **registered trainee** with a state appraisal board

Personal Property Appraisers must also complete:

1. **Personal Property Appraisal and Assessment** – NC Department of Revenue
- A passing grade on the final exam is required.

Previously Completed Coursework

Appraisers do **not** need to retake these courses if they have already passed:

1. **IAAO Course 101** for real property
2. **NCDOR Personal Property Appraisal and Assessment** for personal property

However, they must submit proof of completion (course certificate with passing grade) to ncdoreducandcert@ncdor.gov.

Continuing Education

While **continuing education is not required by statute** for appraisal firm appraisers, the NC Department of Revenue **strongly encourages each firm to establish a continuing education program** for its staff.

Section II. Continuing Education Program

The NC Department of Revenue's Local Government Division manages a centralized system to track continuing education for **county assessors** and **county appraisers**, using the guidelines below:

1. Responsibility:

NCDOR is responsible for monitoring continuing education compliance for county assessors and appraisers.

2. Tracking System:

A database is maintained to record all approved coursework completed by assessors and appraisers.

3. Coursework Submission:

All continuing education course documentation must be submitted by email to ncdoreducandcert@ncdor.gov.

Course certificates should be submitted upon receipt. DO NOT wait until the end of the education cycle to remit continuing education certificates.

4. Public Access to Records:

The continuing education database will be posted to the public on the NCDOR website and updated regularly.

Access it here: [County Assessor and Appraiser Certifications | NCDOR](#)

5. Education Cycle:

Continuing education must be completed by the end of each **two-year cycle**.

- The first cycle ran from **July 1, 2005 to June 30, 2007**.
- Each cycle begins **July 1 of an odd-numbered year** and ends **June 30 of the next odd-numbered year** (e.g., 2023–2025, 2025–2027).

6. Noncompliance:

Failure to meet continuing education requirements will result in a **suspension of certification**.

- The suspension remains in effect until all requirements are met.
- A formal suspension notice will be sent to the appropriate parties.

7. Advanced Certification:

NCDOR offers a **higher-level certification** program to recognize advanced expertise.

- This program is optional and not required by law.
- Details can be found in **Section VII** of this manual.

8. Pre-Approved Coursework:

A list of NCDOR-approved courses for continuing education and certification advancement is available online.

This information can be accessed here: [Approved Educational Offerings for Assessors and Appraisers | NCDOR](#)

Section III. Continuing Education Requirements

A. County Assessors

To remain eligible for **reappointment**, each county assessor must complete **at least 30 hours** of approved instruction in property appraisal or assessment during every **two-year education cycle**.

Depending on the educational provider, the assessor may not be required to take the exam given at the end of the class.

Approved Credit Hours:

Course/Event	Credit Hours
IAAO Courses (week-long)	30 hours
NCDOR Personal Property Appraisal and Assessment	30 hours
SOG Property Tax Listing and Assessing in NC	30 hours
IAAO Workshops/Seminars (2.5-day)	18 hours
IAAO Annual Conferences	10 hours
NCDOR/IAAO-sponsored Workshops or Seminars	2–12 hours
NCTCA Spring Conference	14 hours
NCAAO Fall Conference	14 hours
Regional Tax Association Meetings	1 hour
NCPMA Mapping School	30 hours

Note: Additional approved courses are listed on the [Approved Educational Offerings for Assessors and Appraisers | NCDOR](#). Some are designated for **assessors only**.

B. County Appraisers

To maintain certification, county appraisers must complete **at least 30 hours** of approved continuing education during every **two-year education cycle**.

Key Guidelines:

- A “course of instruction” under **G.S. 105-296(b)** means 30 hours of training, which can come from a single course or a combination of shorter approved courses.
- **Courses under 4 hours** do **not** count toward the 30-hour requirement.
- Appraisers may take courses in **either real or personal property** appraisal to meet this requirement, unless otherwise specified.
- Courses marked “**County Assessors only**” do not count for appraisers.

Course Approval:

- Use the NCDOR Approved Course list on our website to find pre-approved courses.
- If a course is not listed, **you must request approval from NCDOR before attending** to receive credit.
- The course must be relevant to **property appraisal**.

Timing Based on Initial Certification:

- If an appraiser earns certification **during a cycle** and completes one or more required courses in that same cycle, **no additional continuing education** is required until the **next cycle**.
- If an appraiser is certified in the current cycle **based on courses from a previous cycle**, they **must also complete 30 hours** of continuing education before the end of the current cycle to remain in compliance.

Section IV. Suspension of Certification

A. County Assessor Suspension

If a **county assessor** fails to meet the required continuing education hours for a given cycle, their certification will be **suspended**. This suspension makes the assessor **ineligible for reappointment**.

- The **Education Coordinator** will notify both the **County Manager** and the **Chairman of the Board of County Commissioners**.
- The suspension status will also be posted on the **NCDOR County Assessor and Appraiser Certifications** webpage.

Reinstatement:

To lift the suspension, the assessor must complete the **missing continuing education hours** from the cycle in which they were suspended.

Once NCDOR receives proper documentation:

- The **Education Coordinator** will reinstate the certification.
- A confirmation notice will be sent to the **assessor**, the **County Manager**, and the **Chairman of the Board of County Commissioners**.

B. County Appraiser Suspension

If a **county appraiser** does not meet the continuing education requirement, their certification will be **suspended**.

- The **Education Coordinator** will notify both the **appraiser** and the **county assessor**.
- The suspension will also be noted on the **NCDOR County Assessor and Appraiser Certifications** webpage.

Reinstatement:

Once the appraiser completes the required continuing education and submits documentation:

- The **Education Coordinator** will reinstate the certification.
- Both the appraiser and the county assessor will receive confirmation.

Failure Over Two Cycles:

If a county appraiser fails to earn the required **30 hours** of continuing education in **two consecutive cycles**, they must **retake the required certification courses** (see Section I: Certification Requirements) before their certification can be reinstated. At that point, a **new certification document** will be issued.

Section V. Lapse in Certification

A. Reinstatement of a County Assessor After a Lapse in Office

In cases where a **county assessor** is reappointed after previously serving in another jurisdiction, the time between appointments may vary from months to several years. Since **G.S. 105-294** does not directly address this situation, the following policy applies:

Recertification Process:

- The assessor must complete the [Request for Recertification Form](#) and email it to ncdoreducandcert@ncdor.gov.

Recertification Requirements:

Time Elapsed	Requirements
0–2 Years	Complete 30 hours of continuing education
2–4 Years	Complete Property Tax Listing and Assessing (UNC SOG) with a passing exam score Pass the NCDOR Assessor’s Exam
More Than 4 Years	Complete all assessor course requirements listed in Section I Pass the NCDOR Assessor’s Exam

B. Reinstatement of a County Appraiser After a Lapse in Office

If a **county appraiser** returns to county tax office employment after a break in service, the **county assessor** must submit the [Request for Recertification Form](#) to ncdoreducandcert@ncdor.gov.

Recertification Requirements:

Time Elapsed	Requirements
---------------------	---------------------

0–2 Years	Complete 30 hours of continuing education
-----------	---

2–4 Years	Complete Property Tax Listing and Assessing (UNC SOG) with a passing exam score
-----------	---

For Appraisers with a Lapse of More Than 4 Years:

A. Real Property Appraiser I

- Property Tax Listing and Assessing (UNC SOG)
- IAAO Course 101: Fundamentals of Real Property Appraisal

B. Personal Property Appraiser I

- Property Tax Listing and Assessing (UNC SOG)
- Personal Property Appraisal and Assessment (NCDOR)

Section VI. Test Taking and Attendance Policy

Applicable to Certified County Assessors and Appraisers

1. IAAO Courses, Seminars, and Workshops

- If a student passes the exam **and** meets the 90% attendance requirement, they receive a satisfactory completion certificate with the full continuing education (CE) hours credited.
- If the course is required for initial NCDOR certification or an IAAO designation, passing the exam is mandatory.
- If a student meets the 90% attendance but fails or skips the exam, they receive an attendance certificate and the full CE hours are posted to their record.
- If a student takes the exam (pass or fail) but attends less than 90% of the course, they receive a completion certificate, but no CE hours are awarded.

2. Property Tax Education Partnership (PTEP) Courses and Workshops

- Students must attend at least 90% of instructional time to earn CE credit. Attendance below 90% results in zero CE hours.

3. PTEP Events with Exams

- Exams are required to earn credit for the NCDOR certification program.
- Online exams are “open book” and allow sufficient time for completion.
- Exam time counts toward total course hours.

4. Other NCDOR-Approved Courses

- For non-IAAO and non-PTEP courses, the sponsoring organization’s exam and CE policies apply.

5. Course Rewrites

- If a course is updated or rewritten, completion of the updated course with a passing exam score is required for certification or level advancement.

Section VII. Certification Level Advancement

Effective as of July 1, 2017

Before requesting level advancement, an appraiser must be **NCDOR-certified as a Real or Personal Property Appraiser I** and **employed by a county tax office**.

To apply, submit the completed [AV-64](#) form along with course certificates via email to: ncdoreducandcert@ncdor.gov

1. Real Property – Level II

Requirements:

- **Complete and pass the following:**
 - IAAO 101: *Fundamentals of Real Property Appraisal*
 - IAAO 102: *Income Approach to Valuation*
 - 15-hour **USPAP** (Uniform Standards of Professional Appraisal Practice) from any source
 - **Two courses** from the NCDOR-approved **level advancement course list**
 - **Two workshops** from the same approved list
- **Alternative Option:**

Holding an **IAAO RES or AAS designation** fulfills all Level II requirements.

2. Personal Property – Level II

Requirements:

- **Complete and pass the following:**
 - IAAO 101: *Fundamentals of Real Property Appraisal*
 - IAAO 102: *Income Approach to Valuation*
 - 15-hour **USPAP** from any source

- IAAO 500: *Assessment of Personal Property*
- IAAO 551: *Valuation of Machinery and Equipment*
- **One of the following:**
 - IAAO 552: Basic Personal Property Auditing
 - IAAO 553: Advanced Personal Property Auditing
 - IAAO 501: Personal Property Auditing: Basic to Advanced
- **Alternative Option:**
Holding an **IAAO PPS designation** fulfills all Level II requirements.

3. Real & Personal Property – Level III

Requirements:

- Complete **all Level II requirements** (Real or Personal)
- **Complete and pass** the following:
 - **7-hour USPAP update** from any source
 - **Two courses** from the NCDOR-approved level advancement course list
 - **Three workshops** from the same approved list
- **Alternative Option:**
Holding an **IAAO CAE designation** fulfills all Level III requirements.

Notes:

- The **7-hour USPAP update** cannot be used as an elective workshop
- Courses may substitute for workshops **except** for USPAP

For potential course substitutions, email the Education Coordinator with supporting documentation

Approved Coursework for County Appraiser Certification Level Advancement

IAAO Coursework:

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 (Course Retired)
8. Course 331 — Mass Appraisal Practices and Procedures
9. Course 332 — Modeling Concepts
10. Course 333 — Residential Model Building
11. Course 334 — Application of Mass Appraisal to Non-Residential Properties
12. Course 400 — Assessment Administration
13. Course 402 — Property Tax Policy
14. Course 500 — Assessment of Personal Property
15. Course 501 — Personal Property Auditing: Basic to Advanced
16. Course 600 — Principles and Techniques of Cadastral Mapping
17. Course 601 — Cadastral Mapping - Methods & Applications
18. Workshop 100* — Understanding Real Property Appraisal
19. Workshop 150* — Mathematics for Assessors
20. Workshop 151* — Uniform Standards of Professional Appraisal Practice (National)

NOTE: Any approved 15-Hour National USPAP course may be substituted for taking IAAO Workshop 151 (Ex. Appraisal Institute, Appraisal Foundation, McKissock, etc.)

21. Workshop 155* — Depreciation Analysis
22. Workshop 157* — The Appraisal Uses of Excel Software (Workshop Retired)
23. Workshop 158* — Highest and Best Use
24. Workshop 162* — Marshall & Swift Cost Approach (Residential)
25. Workshop 163* — Marshall & Swift Cost Approach (Commercial)
26. Workshop 171* — IAAO Standards of Professional Practice & Ethics

NOTE: This course will no longer be accepted as an approved workshop credit as of July 1, 2023. Certificate must have a completion date of June 30, 2023 or prior and a minimum of 7 hours of instruction for consideration.

27. Workshop 181 – 7-Hour National USPAP Update for Mass Appraisal (Workshop Retired)

NOTE: This workshop may not be used as a general elective.

28. Workshop 191 – 7-Hour National USPAP Update

NOTE: Any approved 7-Hour National USPAP Update course may be substituted for taking IAAO Workshop 191 (Ex. Appraisal Institute, Appraisal Foundation, McKissock, etc.) This workshop may not be used as a general elective.

29. Workshop 252* – Valuing Property Affected by Environmental Contamination

30. Workshop 257* – Fundamentals of Industrial Valuation

31. Workshop 260* – Valuation of Agricultural Land

32. Workshop 354* – Multiple Regression Analysis for Real Property Valuation

33. Workshop 403* – Property Tax Policy Alternatives and Modules

34. Workshop 452* – Fundamentals of Assessment Ratio Studies

35. Workshop 551* – Valuation of Machinery and Equipment

36. Workshop 552* – Basic Personal Property Auditing

37. Workshop 553* – Advanced Personal Property Auditing

38. Workshop 650* – Cadastral Mapping

39. Workshop 651* – Geographic Information Systems for Assessors

40. Self-Study 801* – Site Analysis

41. Self-Study 802* – An Introduction to the Cost Approach to Value

42. Self-Study 803* – An Introduction to the Sales Comparison Approach to Value

43. Self-Study 804* – An Introduction to the Income Approach to Value

44. Self-Study 805* – Mass Appraisal of Residential Property

45. Online Course 808* – Mathematics for Assessors (Course Retired)

46. Online Course 810* – Understanding Real Property Appraisal (Course Retired)

47. Online Course 811* – Introduction to GIS (Course Retired)

48. Online Course 812* – Advanced Topics in GIS (Course Retired)

** These offerings may only be used as an elective workshop credit.*

NCDOR Coursework:

1. Personal Property Appraisal & Assessment Course

2. Tax Administration in N.C. Course

3. Exemptions and Exclusions Workshop*

4. Present Use Valuation Workshop*

5. Business Personal Property Audit Workshop*

6. NCVTS Training Seminar* (Personal Property Track Only)

7. Billboard Valuation Workshop* (Personal Property Track Only)

** These offerings may only be used as an elective workshop credit.*

McKissock Coursework:

1. Appraising Today's Manufactured Homes* (Personal Property Track Only)
2. Land and Site Valuation*
3. Residential Sales Comparison and Income Approach*

** These offerings may only be used as an elective workshop credit.*

UNC SOG Coursework:

1. Reappraisal in North Carolina*

** These offerings may only be used as an elective workshop credit.*