Assessor Handbook

NCDOR Local Government Division | November 2019

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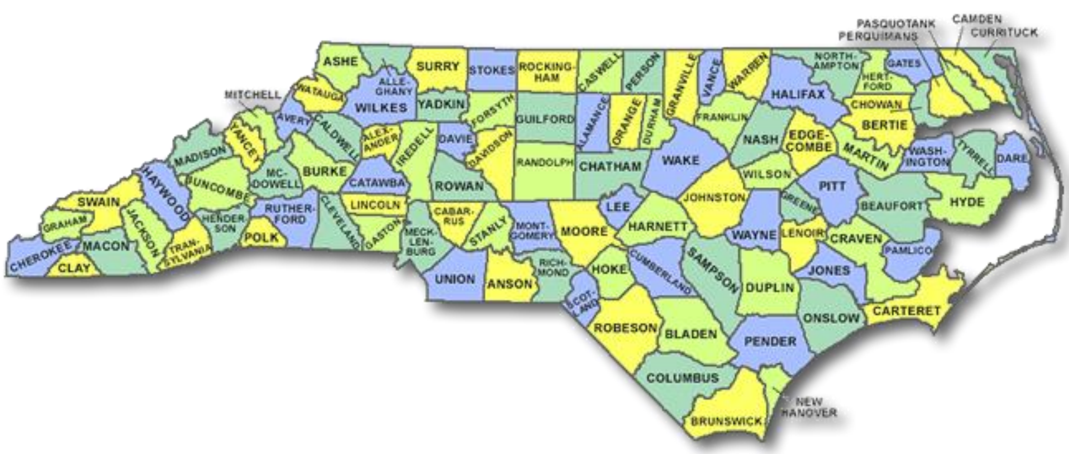
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Chapter 1 | Government Structure and Laws

Our government operates under the federal principle, by which governments share power over the same geographic area. The United States Constitution grants certain powers to both the U.S. and state governments. Unlike state and federal government, local governments are not autonomous organizations that function with implicit power. They are vital entities created by the state to fulfill the state's responsibility to serve the best interests of the people within its jurisdiction. Local governments in North Carolina consist of counties and municipalities and they focus on local issues. Like state and federal government, they provide services, enforce laws, and have the authority to tax and raise funds to support their work. Each government is governed by elected officials and undertakes programs to improve public well-being.

North Carolina's government is divided into the executive, legislative, and judicial branches. The legislative arm of the state is bicameral, consisting of the Senate and the House of Representatives, collectively known as the North Carolina General Assembly. They enact state and local laws and establish the rules and regulations governing the people.

The General Assembly has created 100 counties, which operate as separate political and administrative divisions of the state. One of the primary reasons the General Assembly created counties is to ensure every resident has local access to mandated services, in addition to optional services such as parks and recreational facilities. Counties are governed by an elected board of county commissioners. They set the local property tax rate and adopt the budget for the county. In addition, policies for the county are created through the board by passing ordinances, resolutions, and orders. The board appoints personnel, including the county assessor, to oversee county government operations and advise the board on the state of affairs.

Path of Legislation in North Carolina

Legislators propose changes to the general statutes by sponsoring bills. Only a member of the General Assembly can introduce a bill for consideration by the General Assembly. Legislators work with their staff to draft bills that are filed with the Principal Clerk. The bill receives a number and the Reading Clerk presents the required first reading by announcing the bill's sponsor, bill number, and title in the chamber (Senate or House of Representatives) it is introduced for consideration. After the first reading, the bill is referred to committee for revisions. Once approved by the committee, it is placed on the calendar for consideration by the full chamber membership. It is then read a statutorily required second and third time, both receiving discussion, debate and a vote. Once passing the third reading, the bill is remitted to the other chamber for consideration.

When received by the second chamber, the bill passes through the similar process of readings as in the initial chamber. If changes are made, upon approval of the third reading, the bill is sent back to the chamber of origin for a vote of acceptance with the changes. If the chamber of origin concurs with the changes, or there are no changes by the second chamber, the bill is considered enrolled.

A formal copy with all revisions is then prepared with signature lines for the presiding officers of each chamber and the Governor, if necessary. Once the presiding officers sign the bill it is considered ratified. If a local act, the bill becomes law at this point.

Bills requiring the Governor's approval or veto are sent to the Governor upon ratification. The Governor has ten days to take action on the bill. If the bill is signed, or no action is taken within the ten days, the bill becomes law. If the bill is vetoed by the Governor, it is sent back to the chamber of origin where three-fifths of the members must vote to override the veto. If successful, the bill is sent to the second chamber where three-fifths of the members must also vote to override the veto. If both chambers approve the override, the bill becomes law. If the required votes to override the veto are not received, the Governor's veto stands and the bill is dead.

Machinery Act

Subchapter II of Chapter 105 of the Revenue Laws of North Carolina, officially titled the Machinery Act, provides the framework for the listing, appraisal, and assessment of property and the levy and collection of taxes on property by counties and municipalities. It was the intent of the General Assembly to make the provisions of this subchapter uniformly applicable throughout the state. A general statute is a written law pertaining to all persons within the state. North Carolina General Statute (hereinafter G.S.) 105-273 provides definitions that can be used for additional clarification while attempting to interpret the statutes. Additional definitions may also be found encompassed within the particular statute.

Administrative Code

The North Carolina Administrative Code contains all administrative rules, which were written to supplement the statutes. The Rules Division of the Office of Administrative Hearings performs administrative and technical work in the compilation, production and publication of the North Carolina Administrative Code. The Administrative Code for Property Tax is located in Title 17 (Revenue Laws), Chapter 10. The administrative code can be found online at http://reports.oah.state.nc.us/ncac.asp?folderName=%5CTitle%2017%20-%20Revenue%5CChapter%2010%20-%20Property%20Tax.

Local Government Division

The Local Government Division of the North Carolina Department of Revenue (NCDOR) provides support and services to the counties, municipalities, and taxpayers of North Carolina concerning taxes collected locally by the counties and municipalities. The powers and duties of the department can be found in G.S. 105-289 and 105-291.

Chapter 2 | Roles and Responsibilities of the County Assessor

The assessor holds a unique position within the structure of local government. Although appointed by county commissioners, assessors are public officers whose duties are defined by state law. Assessors should be free to perform their duties without local retaliation; however, they are subject to supervision at both the county and state levels of government. Their primary responsibility is listing, appraising, and assessing all real and personal property located within their jurisdiction in a fair and equitable manner.

Powers and Duties

The majority of the powers and duties of the assessor are located in G.S. 105-296. The county assessor shall have general charge of the listing, appraisal, and assessment of all property in the county. Additionally, the assessor shall employ staff, perform compliance reviews, submit reports to NCDOR, and advertise the listing period and Board of Equalization and Review hearing dates. Powers include, but are not limited to, subpoenaing witnesses, requiring financial statements, and changing property values prior to the convening of the Board of Equalization and Review. An overview of the powers and duties of the assessor are provided throughout this handbook.

Appointment, Term and Oath

As described in G.S. 105-294, the board of county commissioners of each county shall appoint an assessor to serve a term of no less than two and no more than four years. However, no person shall be eligible for an initial appointment term of more than two years unless they meet all the qualification requirements prior to appointment. The position of county assessor may be held concurrently with another appointed position, such as that of tax collector.

To be eligible for appointment as an assessor, the candidate must be at least 21 years of age; hold a high school diploma or equivalent, or have five years of related employment experience; and successfully complete four courses of instruction and a cumulative examination.

The assessor is required to take the oath of office required by the North Carolina Constitution with the addition of the following phrase: "that I will not allow my actions as assessor to be influenced by personal or political friendships or obligations" (G.S. 105-295). The board of commissioners may remove the assessor from office during their term for good cause, after giving notice in writing and an opportunity to appear and be heard at a public session of the board. There is no statutory definition of good cause.

Acting Assessor

Persons appointed to serve as county assessor are deemed to be serving in an acting capacity while working to complete their certification requirements. Appointed assessors must meet the requirements and become certified within two years of appointment. Any person who fails to become certified within two years of the date of initial appointment shall not be eligible for reappointment until all of the requirements have been satisfied.

It should be noted that an acting assessor is not the same as an interim assessor. An interim assessor is not a legal position. Counties should avoid having a position titled *interim assessor*. This indicates there is no appointed assessor position, which is required by law.

Tax Administrator

Tax administrator is not defined by general statute. This position was created by counties to define the individual responsible for overseeing the county assessor and tax collector positions. This person may be appointed assessor and collector, either of those positions, or neither of these roles. The role of the tax administrator varies throughout the state.

Chapter 3 | Tax Year

Taxes are collected on a fiscal year basis, which runs from July 1 to June 30 of the following year. However, most of the tax assessment activities are based on a calendar year schedule. G.S. 159-13 states that the budget ordinance of a local government shall levy taxes on property at rates that will produce the revenue necessary to balance appropriations and revenues, after taking into account the estimated percentage of the levy that will not be collected during the fiscal year. G.S. 159-8 states that the budget ordinance of a unit of local government shall cover a fiscal year beginning July 1 and ending June 30.

Tax Year vs. Fiscal Year

The tax year refers to the calendar year in which the annual property tax is levied. The fiscal year is the 12-month period used by counties for accounting purposes. These years are not always the same! For example, the 2019 tax year coincides with the property tax liability incurred as of the January 1, 2019, assessment date. The taxes would typically be billed sometime in July or August, and due September 1, 2019. Although it is a 2019 tax year bill, it is a part of the 2020 fiscal year, which runs July 1, 2019, through June 30, 2020. To simplify, the tax year is represented by the year of the billing, whereas the fiscal year is labeled by the end year date.

Property Tax Calendar

In addition to the NCDOR deadlines referenced in this handbook, the UNC School of Government distributes an annual property tax calendar that lists deadlines established by the Machinery Act. The calendar is published annually in December. You can locate the calendar using this link: https://www.sog.unc.edu/publications/?content_type%5B%5D=bulletin.

Proration

Property taxes are prorated for voluntary annexation that occurs prior to June, motor vehicle license plates that are surrendered mid-registration year, and gap billing. G.S. 39-60 also allows property taxes on real property to be prorated, by contract, between the seller and buyer of the real property on a calendar-year basis as part of the real estate transaction.

Chapter 4 | Property Appraisal and Assessment

Uniform Appraisal Standards

All property, real and personal, shall as far as practicable be appraised or valued at its true value in money. True value shall be interpreted as meaning market value. Market value, as set forth by G.S. 105-283, is the most probable price, expressed in monetary terms, which a property would bring if exposed for sale in the open market in an arm's length transaction between a willing seller and buyer, both of whom are knowledgeable of all adapted or capable uses of the property. It is a hypothetical or estimated sales price.

Recognized Approaches to Value

Traditionally, there have been three generally accepted approaches to determining market value. The three approaches to value are the sales comparison approach, the cost approach, and the income approach. All three should be considered when performing an appraisal of property.

The assessor's objective in the sales comparison approach is to estimate, by interpreting data on comparable sales, the price that the property being appraised would probably bring in the market. This approach is most applicable to residential properties and vacant land. The cost approach estimates the cost of replacing a piece of property and reducing that figure by a depreciation factor, primarily to account for the age of the existing property. This approach is most useful for new construction and when there are insufficient comparable sales to determine a value. The cost approach is also the most commonly used method for appraising business personal property. The income approach defines value as the present worth of future benefits arising from the property. Properties which generate income at market levels can, and often should, be valued based on the present value of the income stream they generate. The income approach is typically used for commercial properties, residential rental properties, and leased equipment.

Ideally, all three approaches could be developed for any given property, and all three approaches would return a similar value. However, it is often impossible or impractical to fully develop all three approaches for every property.

Exemptions and Exclusions

As a general rule, G.S. 105-274 states all property is taxable unless exempted or excluded from taxation. The statutes pertaining to exemptions and exclusions can be found in G.S. 105-275 through 105-278.8. Exemptions and exclusions include property tax relief programs; the present-use value program; property used for religious, educational, and charitable purposes; non-business property; property used to abate pollution; property owned by units of government; and various other classifications. Exemptions and exclusions either remove all (or a portion) of the property's value from the tax base, or defer some portion of the tax into the future.

Public Service Companies

NCDOR is charged, by statute, with appraising the system property of all public service companies. It is important for counties to understand which of the public service companies' property NCDOR appraises and which property the counties are to list and assess. The companies list with NCDOR system property which is required to be appraised at the state level. NCDOR appraises the system property and sends the values by taxing district to the counties for them to assess and collect the tax. System property consists of the real and personal property used by the company in its public service activities. The real and business personal property that are not used in the company's public service activities remains taxable at the county level.

A public service company is defined in G.S. 105-333(14) as a railroad company, a pipeline company, a gas company, an electric power company, an electric membership corporation, a telephone company, a bus line company, an airline company, a motor freight carrier company, a mobile telecommunications company, or a tower aggregator company. The term also includes any company performing a public service that is regulated by the United States Department of Energy, the United States Department of Transportation, the Federal Communications Commission, the Federal Aviation Agency, or the North Carolina Utilities Commission. The term does not include a water company, a cable television company, or a radio or television broadcasting company.

To ensure that public service companies are reported in the proper taxing districts, the county must submit annexations, newly incorporated municipalities, and new taxing jurisdictions. A request for confirmation of taxing districts is sent to the county assessor each year in November.

Chapter 5 | Real Property

Listing

The General Assembly required all counties to establish a permanent listing system for real property under G.S. 105-303(b). The assessor is responsible for listing all real property in the county. However, improvements to real property are required to be reported to the assessor, by the owner, annually during the listing period. The assessor must discover any real property that is not reported by the taxpayer.

Valuation Date

G.S. 105-285(d) asserts that the value and ownership of real property shall be determined annually as of January 1. The value assigned at the last reappraisal shall be listed annually in years in which a general reappraisal is not made, unless the value is changed in accordance with G.S. 105-287. The only exception is real property acquired prior to July 1 that was not subject to taxation on January 1. If property was exempt from ad valorem taxation on January 1 but transfers to a non-exempt owner prior to July 1, the property shall be listed for taxation in the name of the transferee and taxable for the entire year.

Appraisal Elements

As defined in G.S. 105-317(a)(1), in determining land valuations, the appraiser must consider the advantages and disadvantages as to:

1. Location
2. Zoning
3. Quality of soil
4. Waterpower
5. Water privileges
6. Dedication as a nature preserve
7. Conservation or preservation agreements
8. Mineral, quarry, or other valuable deposits
9. Fertility
10. Adaptability for agricultural, timber-producing, commercial, industrial, or other uses
11. Past income
12. Probable future income
13. Any other factors that may affect its value except growing crops of a seasonal or annual nature

As defined in G.S. 105-317(a)(2), in determining building valuations, the appraiser must consider the following elements:

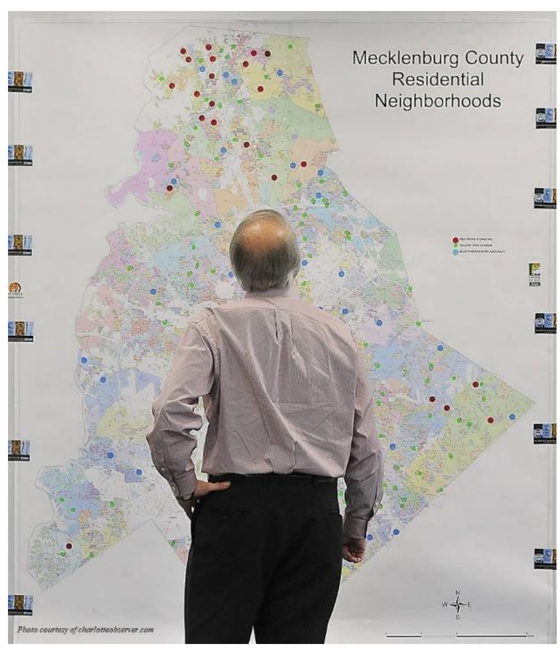
1. Location
2. Type of construction
3. Age
4. Replacement Cost
5. Cost
6. Adaptability for residence, commercial, industrial, or other uses
7. Past income
8. Probable future income
9. Any other factors that may affect its value

Buildings that are partially complete should be appraised in accordance with their degree of completion on January 1.

Reappraisal

Each county is required to reappraise all real property in the county at least once every eight years per G.S. 105-286. Many counties have chosen to shorten the time between reappraisals, with a four-year interval being the most common. In certain situations, a county may be statutorily required to advance their reappraisal based on the county's sales assessment ratio.

Per G.S. 105-317(b)(1), the assessor is responsible for preparing uniform schedules of values, standards, and rules for appraising real property at its true market value and its present-use value. The schedules are prepared with sufficient detail to enable those making appraisals to adhere to them when appraising real property. This compilation of values, standards, and rules is primarily the result of the assessor's analysis of the market data available for the time period just prior to the reappraisal date. The values, standards, and rules for present-use value are typically developed by the Use-Value Advisory Board (UVAB) through a statewide analysis of market data. The UVAB publishes a manual annually for this purpose. Counties may elect to utilize the manual or create their own values, schedules, and rules for present-use value property.



The manual resulting from these values, standards, and rules is commonly referred to as the *schedule of values*. It is to be used as the basis for valuing all real property during all years of the reappraisal cycle. The schedule of values shall be reviewed and approved by the board of county commissioners before January 1 of the reappraisal year they apply to, per G.S. 105-317(c). Once the schedules have been adopted and the real property appraisals have been finalized, the county tax office will send notice to all property owners of their new assessment.

The Use-Value Advisory Board Manual can be found at: https://www.ncdor.gov/reports-and-statistics/use-value-manual-agricultural-horticultural-and-forest-land.

Reappraisal Standards

The county assessor is ultimately responsible for the listing, appraisal, and assessment of all property in the county in accordance with the provisions of state law. The reappraisal standards should be used in the mass appraisal of real property in North Carolina and in conducting countywide reappraisals required in G.S. 105-286. NCDOR has adopted the International Association of Assessing Officers' (IAAO) Standard on Mass Appraisal of Real Property. The objective of the standards, and the adoption of the IAAO standard, is to provide a systematic means by which county assessors throughout North Carolina can improve and standardize the reappraisal process. To ensure a fair, uniform, and consistent property tax system, the mass appraisal standard and the NCDOR guidelines and recommendations should be used by all North Carolina counties.

You can find the standards at https://www.ncdor.gov/documents/ncdor-reappraisal-standards. To calculate your reappraisal deadlines, please go to https://www.ncdor.gov/documents/reappraisal-deadline-generator.

Present-use Value

Effective January 1, 1974, the General Assembly enacted a voluntary program that allows certain agricultural land, horticultural land, and forestland to be appraised at its present-use value.

Property that qualifies for present-use value classification is appraised at its present-use value, rather than its market value. Present-use value is usually much lower than market value and qualifying tracts are appraised at this reduced value. The tax office also establishes a market value for the land, and the difference between the market value and the present-use value is maintained in the tax assessment records as deferred taxes. When land becomes disqualified from the present-use value program, the deferred taxes for the current year and the three previous years, with accrued interest, will become due and payable.

The Present-use Value Program Guide can be found at https://www.ncdor.gov/documents/present-use-valuation-program-guide.

Chapter 6 | Land Records and GIS

The assessor is responsible under G.S. 105-303(b)(1) for listing all real property annually in the name of the record owner as of January 1. The land records division creates the initial inventory record for all real property based on the information compiled from recorded deeds, plats, and other public records, such as zoning and jurisdictional boundaries. More specific property characteristics are added to the property record as improvements are constructed and physical changes are made to the property. This division also maintains the geographic information system (GIS) real property map layer, including county and municipal boundaries. For more information on land records management, visit the North Carolina Secretary of State's website at https://www.sosnc.gov/divisions/land_records.

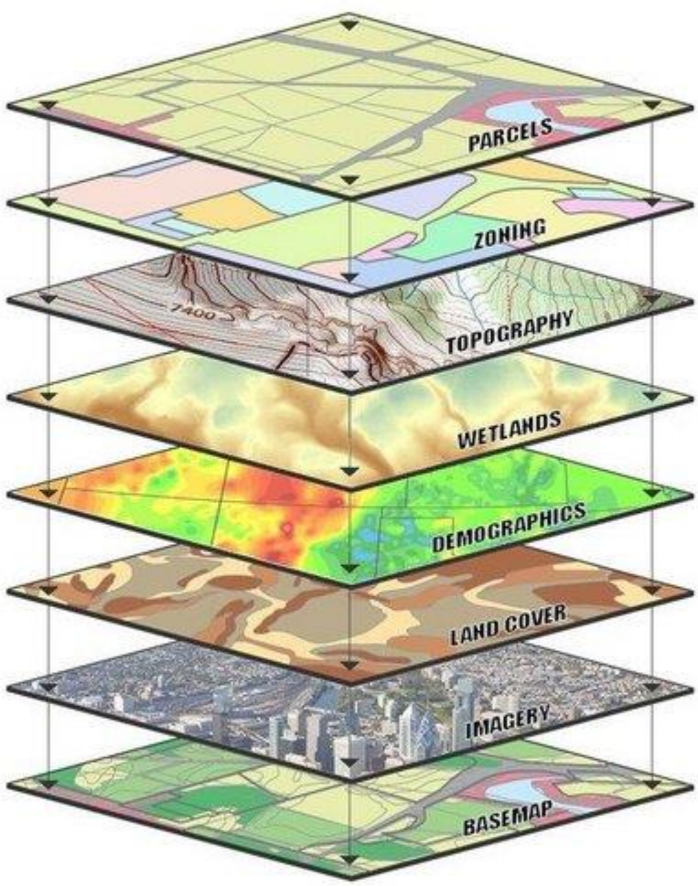


Photo courtesy of usgs.gov

GIS Data Layers

Various types of data can be integrated into a GIS and represented by a map layer.

When the layers are drawn on top of one another, spatial trends emerge. The user can select various layers, perform an analysis and export the data.

Examples of layers include aerial photography, parcels, soils, zoning, and easements.

Chapter 7 | Personal Property

Personal property consists of all property that is not intangible and is not permanently affixed to real property. This includes: property used for the production of income in connection with a business, motor vehicles, mobile homes, aircraft, watercraft, or engines for watercraft. Per G.S. 105-285 the value, ownership, and place of taxation of personal property shall be determined annually as of January 1, with the exception of registered motor vehicles.

General Rule

In general, personal property is taxable at the residence of the owner, or the principal place of business when the owner is not an individual person. Property commonly used and situated at a location other than the residence or principal business location of the taxpayer should be listed at the place in the state where the property is actually situated. The situs of personal property is covered in G.S. 105-304.

Listing

The annual listing period, unless extended, begins on the first business day of January and ends on January 31, per G.S. 105-307. Individual extensions may be requested in the month of January and granted up to April 15. The board of county commissioners may also extend the listing period by resolution under certain circumstances, as detailed in G.S. 105-307.

Counties are required to accept the listing form published annually by the NCDOR. If the county chooses to use another form, they must gain approval from NCDOR prior to use. Personal property may also be listed by electronic listing, under G.S. 105-310.1. NCDOR establishes the standards and requirements for electronic listing, and electronic listing extensions may be granted through June 1. The electronic listing requirements can be found at https://www.ncdor.gov/taxes/north-carolinas-property-tax-system/electronic-listing-personal-property.

Appraisal Elements

As defined in G.S. 105-317.1(a), the following elements shall be considered when appraising personal property:

1. Replacement cost of the property
2. Sales price of similar property
3. Age of the property
4. Physical condition of the property
5. Productivity of the property
6. Remaining life of the property
7. Effect of obsolescence on the property
8. Economic utility of the property
9. Any other factor that may affect the value of the property

Cost Index and Depreciation Schedules

The Cost Index and Depreciation Schedules are developed and published annually by NCDOR as a guide for the valuation of business personal property located in North Carolina. Various schedules are provided for multiple types of property and give factors that, when applied to the historical cost of an asset, assist appraisers in determining current market value by calculating replacement cost new less depreciation. The Cost Index and Depreciation Schedules can be found at https://www.ncdor.gov/cost-index-and-depreciation-schedules.

Billboards

The Billboard Structures Valuation Guide is developed and published annually by NCDOR for use in the valuation of outdoor advertisement structures located in North Carolina. The data contained in this guide is based on information extracted from material costs, labor, and other integral components of billboard construction. The Billboard Structures Valuation Guide can be found at https://www.ncdor.gov/news/reports-and-statistics/billboard-structures-valuation-guide.

Chapter 8 | Vehicle Tax System

The North Carolina Vehicle Tax System (NCVTS) integrates property taxation of registered motor vehicles with the North Carolina Division of Motor Vehicles' (NCDMV) existing State Title and Registration System (STARS) and assigns vehicle values, situs addresses, applies tax districts, and calculates vehicle taxes. NCDMV serves as the collection authority for all counties in North Carolina.

Valuation

NCDOR must annually adopt a schedule of values, standards, and rules to be used in the valuation of all classified motor vehicles to ensure equitable statewide valuations, taking into account local market conditions and allowing adjustments for mileage and the condition of the vehicles (G.S. 105-330.2). The state has contracted with TEC Data Systems to establish the preliminary valuations of all registered motor vehicles in the state. However, the county assessor is responsible for determining the final value of all motor vehicles in the NCVTS.

Situs

Per G.S. 105-330.2, the ownership, situs, and taxability of a registered classified motor vehicle is determined annually as of the date on which the vehicle's current registration is renewed, regardless of whether the registration is renewed after it has expired, or on the date an application for a new registration is submitted. The situs of a registered classified motor vehicle may not be changed until the next registration date.

Gap Billing

A registration "gap" occurs when there are one or more months between the time the registration for a vehicle expires and the registration is renewed, or a new registration is issued for the same vehicle. During this time period, the motor vehicle is unregistered. Counties are obligated under G.S. 105-330.3 to collect the property taxes for these unregistered months. Reports identifying gap bills are downloadable monthly from NCVTS.

Training Manual

The NCVTS Training Manual can be found at https://www.ncdor.gov/documents/ncvts-training-seminar-manual.

Chapter 9 | Discovery and Immaterial Irregularities

Discovery

It shall be the duty of the assessor to see that all property not properly listed during the regular listing period be listed, assessed and taxed (G.S. 105-312). Discovered property includes unlisted property, substantially understated listed property, and unqualified exempted and excluded property (G.S. 105-273(6a)). When property is discovered, it shall be taxed for the year in which discovered and for any of the preceding five years during which it escaped taxation, in accordance with the assessed value it should have been assigned in each of the years for which it is to be taxed, and the rate of tax imposed in each such year. The assessor has strict noticing requirements for discoveries that can be found in G.S. 105-312(d). Penalties are added to the discovery and are based on the amount of tax owed and computed separately for each year in which the property was not listed (G.S. 105-312(h)). The penalty is 10% for the earliest year in which the property was not listed, plus an additional 10% for each subsequent listing period that elapsed before the property was discovered.

Year	Value	Tax Rate	Tax Owed	Penalty	Penalty $	Total
2019	$300,000	$.50	$1,500	10%	$150	$1,650
2018	$200,000	$.60	$1,200	20%	$240	$1,440
2017	$300,000	$.70	$2,100	30%	$630	$2,730
2016	$400,000	$.50	$2,000	40%	$800	$2,800
2015	$300,000	$.50	$1,500	50%	$750	$2,250
2014	$200,000	$.50	$1,000	60%	$600	$1,600
Total:			$9,300		$3,170	$12,470

Sample discovery calculation

Immaterial Irregularities

Immaterial irregularities are listing and appraisal errors due to an informality, omission, or defect by the tax office (G.S. 105-394). This does not include appraisal judgement errors, which can only be corrected for the current year forward per G.S. 105-287. Any irregularities that deprive the taxpayer of due process are likely not an immaterial irregularity (Henderson County v. Osteen, 1977). Immaterial irregularities are not discoveries which incur penalties; however, interest is due from the original delinquency date. There is no limit to the number of past years that can be billed, but due to the ten year statute of limitations on enforcement remedies (G.S. 105-378(a)), most assessors will limit the billing to ten years.

Chapter 10 | Administrative Processes

Budget

The annual budget covers a fiscal year of July 1 to June 30. As a department head, the assessor will be expected to prepare a departmental budget request. In addition, they will need to provide an accurate estimate of the projected tax base to the county manager, finance officer, and board of commissioners. This is critical in the beginning phase of the budget process, as a large portion of county revenue is generated through the property tax. The departmental budget request is an estimate of the financial requirements for the tax department. The budget request should consider personnel services, including salaries and wages. It should also reflect the cost of operations, including: supplies, travel, postage and printing, advertising, contracted services, etc. The budget is an expression of political support for accurate and equitable assessments.

Tax Rates

G.S. 153A-149 provides the power to levy taxes on property having situs within a county. Each county may levy property taxes up to a combined rate of one dollar and fifty cents ($1.50) per one hundred dollars ($100.00) of appraised value of property subject to taxation.

Weekends, Holidays, and Office Closures

For any action required or permitted under the Machinery Act, the action shall be considered timely if completed on the next business day following a deadline that lands on a weekend, holiday, or any day the tax office is closed (G.S. 105-395.1). In addition, the deadline is extended under disaster situations and dates the United States Postal Service certifies service was not provided to the taxpayer's address.

Postmarks

Photo courtesy of gastongazette.com

When determining timely receipt of listings, returns, and appeals; as well as determining discounts, interest, and penalties, mailed remittance shall be deemed to be received as of the date shown on the postmark if affixed by the United States Postal Service. If no date is shown, or the postmark is not affixed by the USPS, the remittance shall be deemed received on the date of actual receipt in the office. Should the taxpayer dispute the date received, they are responsible for providing proof of timely mailing, typically by a certificate of mailing or certified mail delivery receipt (G.S. 105-360).

Reports

The TR reports are used to calculate the percentage of distributions for sales and use tax to a county and their municipalities. The TR-1 report tracks the values and levies for the county and any districts that are part of the county's budget ordinance. It also tracks other taxes collected, such as gross receipts taxes. The TR-2 report tracks the values and levies for the municipality and any districts that are a part of the municipality's budget ordinance. The TR-1 and TR-2 reports are due annually to NCDOR by February 1.

The AV-50 and AV-50A reports track all exemptions and exclusions in the counties and municipalities. In theory, these values should match the exempted values on the TR forms. This report is due annually to NCDOR by November 1 (G.S. 105-282.1(d)).

The AV-8 report is an annual report of octennial reappraisal budget reserve. This report details the county's reappraisal budget and helps ensure there are enough funds set aside for the next reappraisal. The AV-8 report also helps NCDOR track the status of each county's reappraisal. This report is due within ten (10) business days of the adoption of the county's annual budget ordinance (G.S. 153A-150).

Sales Ratio Study

Sales assessment ratio studies are conducted annually by NCDOR (G.S. 105-284), with assistance provided by the individual counties as set forth in G.S. 105-296(k). The study seeks to examine a random sample of real property sales by comparing their individual sales price occurring during a calendar year to their corresponding assessed value as of the following January 1, to produce a ratio for that particular property sale. The ratio is determined by dividing the property's assessed valuation by the property's sales price (assessed at $95,000 and sells for $100,000, produces a ratio of .95). Once all the ratios have been calculated, they are arrayed from the lowest to the highest, with the median (the exact midpoint of the array) indicating the assessment level of an individual county for a particular year.

In counties with a population of 75,000 or greater, mandatory reappraisal advancement may occur as a result of the sales ratio study (G.S. 105-286(2)). If the sales ratio falls below .85, or above 1.15, the county must conduct a new reappraisal within three years.

The ratios can also be used for equalization of public service companies. During the reappraisal year, or the 4th or 7th year after the reappraisal, if the county's ratio is below .90, equalization will occur. For railroads, if the ratio falls below .95 on any year, equalization will occur. Equalization only applies to communication, gas, pipeline, power, and railroad companies. Equalization essentially means that the public service company's values will be lowered to the county's ratio.

NCDOR will send counties a random sample of deed references. From the list, counties will verify sales and submit the results back to NCDOR according to the following timeline:

Quarter	Reporting Period	Due Date
1	Sales from January – May	June 15
2	Sales from June – August	September 15
3	Sales from September - October	November 15
4	All remaining transactions	January 15

Sales ratio study information can be found at https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications.

Data Requests

NCDOR routinely serves as a point of contact for the General Assembly. Legislative staff members often reach out to NCDOR staff to research information in relation to a bill. In order to provide accurate and useful data, NCDOR often surveys counties for data, information and insight. It is very important that assessors comply with these requests, as decisions are made using the data available. When the quantity and reliability of the data increases, it is less likely to lead to a decision that will have a negative impact on counties and the property tax.

Public Records

Public records are defined in G.S. 132-1 as all documents, papers, letters, maps, books, photographs, films, sound recordings, magnetic or other tapes, electronic data processing records, artifacts, or other documentary material. Although most documents are the property of the people, tax records that contain information about a taxpayer's income or receipts are not public records (G.S. 153A-148.1).

The Identity Theft Protection Act states that governmental units may not communicate or make available to the public an individual's personal information. Personal information includes: social security or employer taxpayer identification numbers; driver's license, state identification card, or passport numbers; checking account numbers, savings account numbers, credit card numbers, debit card numbers and personal identification (PIN) codes as defined in G.S. 14-113.8(6); digital signatures; and any other numbers or information that can be used to access a person's financial resources, biometric data, fingerprints, and passwords (G.S. 132-1.10).

The State Archives of North Carolina publishes the County Tax Administration Records Retention and Disposition Schedule. You can find it at https://archives.ncdcr.gov/documents/county-tax-administration-schedule.

Chapter 11 | Appeals

Each year, a property owner/taxpayer may appeal the listing and/or appraised value of any property they own or control. They may also appeal any property owned or controlled by others, provided they can demonstrate that the listing and/or valuation of the other property is adverse to their interests or that they are aggrieved by the listing and/or valuation. The taxpayer may also appeal the denial of an application for exemption or special assessment.

Although there is no informal appeal process in the statutes, the assessor has authority to make changes prior to the convening of the board of equalization and review. Most counties utilize this timeframe for accepting informal appeals to the county assessor. The board of equalization and review is the first formal level of review beyond the county assessor for questions and concerns involving the listing, appraisal, and assessment of property.

If the taxpayer is not satisfied with the decision of the local board, they may appeal to the North Carolina Property Tax Commission, which sits as the State board of equalization and review. Appeals of Property Tax Commission decisions or orders are made to the North Carolina Court of Appeals and are based on the record made at the PTC hearing. Appeals of right from certain decisions of the Court of Appeals lies of right to the Supreme Court from any decision of the Court of Appeals rendered in a case.

The Appeals Manual can be found at https://www.ncdor.gov/documents/appeals-manual. Key Property Tax Commission decisions are posted at https://www.ncdor.gov/taxes/north-carolinas-property-tax-system/property-tax-commission-decisions.

Chapter 12 | Refunds and Releases

Any taxpayer who wishes to oppose the collection of a property tax must challenge the validity of the tax before the board of county commissioners. Per G.S. 105-381(b), this authority is only granted to the board of county commissioners and is not a power that can be delegated to the board of equalization and review. The only refunds and releases that may be delegated for approval are those less than $100.00, which may be delegated to the county manager, finance officer, or county attorney.

Valid Defenses

A taxpayer may assert one of the three specified defenses as set forth in G.S. 105-381(a)(1). A valid defense shall include the following:

1. Tax imposed through a clerical error
2. Illegal tax
3. Tax levied for an illegal purpose

Clerical errors refer to errors made on behalf of the tax office. These would include unintended transcription errors. Clerical errors do not include judgment errors made on behalf of the appraiser. Appraisal judgment errors can be corrected for current and future years, but prior years would have to have been appealed as a valuation dispute. The second category, illegal taxes, refers to situations such as double taxation, situs errors, and property that no longer exists, or excess taxation. Taxes levied for an illegal purpose is an extremely uncommon defense. This would include taxes levied for a purpose not permitted by the General Assembly.

These three specific grounds for appeal of the tax are exclusive. No other defense to the tax may be considered without the members of the governing body running the risk of the harsh sanctions imposed by G.S. 105-380.


Photo courtesy of Madison County Government via YouTube

Chapter 13 | Compliance Review Program

Under the provisions of G.S. 105-296(a), the assessor is charged with the responsibility to list and appraise all property located in their jurisdiction. The assessor cannot be certain that the property of business taxpayers is being listed properly unless the county has a compliance review program. Without a compliance review program, a county's assessment of personal property becomes a self-assessment system full of injustices and inequities. Auditing by the assessor's office is used to ensure that personal property returns are filed accurately.

The county assessor must annually review at least one-eighth of the properties in the present-use value program per G.S. 105-296(j), in order to verify that those properties continue to qualify for present-use value classification. This process will ensure that all present-use value properties are reviewed in an eight-year period. Since most counties were on an eight-year reappraisal cycle when the statute was written, the statutory language seems to anticipate that all the parcels will be reviewed during a county's eight-year reappraisal cycle. However, the statutes do not prevent more frequent reviews of properties. Some counties on more frequent reappraisal cycles have chosen to review all properties within the shorter cycle.

G.S. 105-296(l) states the assessor must annually review at least one-eighth of the parcels in the county exempted or excluded from taxation, in order to verify the parcels continue to qualify for the exemption or exclusion. In following this requirement, all properties exempted or excluded from taxation will be reviewed in an eight-year period. The assessor may require the owner to make available any information needed to verify the property continues to meet the qualifications.

In addition, the assessor can complete on-site verifications of property characteristics through measuring and listing. Right-of-way calculations removed from the assessed acreage are also areas for review.

Chapter 14 | Collections

The statutory requirements for the collector are not well defined. Per G.S. 105-349, the board of county commissioners may appoint a person of character and integrity that has satisfactory experience to the board in business and collection work. In addition, the term of their appointment shall be determined by the board. One important statutory requirement, under G.S. 105-349(c), is the collector's bond. The tax collector is unable to begin their duties until a bond has been secured, and they are not permitted to collect taxes that are not covered by their bond.

Powers and Duties

The general duties of the tax collector are found in G.S. 105-350. The tax collector is responsible for employing all lawful means to collect the taxes charged to them by the governing body. They must prepare tax records and receipts and keep accurate records of all collections made. The chief accounting officer of the taxing unit will provide direction on accounting for all monies handled by the tax collector. When instructed to do so by the board, the collector will send bills and visit delinquent taxpayers to encourage payment. Reports of amounts collected are required at the regular meetings of the governing body. In addition, the collector must make settlement as required by G.S. 105-373, and at any other time the board deems appropriate.

Tax Receipts

Tax receipts shall be delivered to the tax collector on or before the first day of September each year (G.S. 105-352). Before delivering the tax receipts to the tax collector, the governing board shall adopt and enter in its minutes an order directing the collector to collect the taxes charged (G.S. 105-321). G.S. 105-348 states that all persons who have or who may acquire any interest in any real or personal property are charged with notice that such property is or should be listed for taxation. This notice shall be conclusively presumed, whether or not such persons have actual notice. In short, there is no statutory requirement for a taxpayer to receive a tax bill as a prerequisite to application of interest or utilization of enforcement remedies.

Discount and Minimum Tax

The governing body of any county or municipality levying taxes shall have the authority to establish a schedule of discounts to be applied to taxes paid prior to the due date (G.S. 105-360(c)). No later than the first day of May, a resolution needs to be adopted and submitted to NCDOR for approval. Upon approval, the county must publish the discount schedule at least once in a newspaper having general circulation in the county. The resolution stays in effect until repealed. Any changes or removal of the discount rate is done in the same process as creation. Per G.S. 105-

321(f) the governing body may also adopt a resolution to not collect minimum taxes, not to exceed five dollars ($5.00).

Payments and Interest

Payments made prior to delivery of the tax receipts are considered prepayments. The tax collector is required to accept prepayments once the annual budget estimate (due June 1) has been filed. However, many counties begin to accept prepayments after January 1, the assessment date. (G.S. 105-359) Taxes levied in January are statutorily due September 1 and become delinquent on January 6 following the due date. Delinquent taxes are subject to 2% interest for the period of January 6 to February 1. For the period of February 1 until the tax bill is paid, interest continues to accrue at the rate of ¾% per month, or fraction thereof. (G.S. 105-360)

Enforcement

G.S. 105-321(b) directs the governing body to issue an order of collection to the tax collector before delivering the annual tax receipts. This order to collect has the force of a judgment of execution. The tax collector may proceed with enforced collection on any past due tax, with the exception of those protected by bankruptcy and property under appeal. In addition, the collector may use enforced collection on bills that have not become past due if they believe the taxpayer is about to remove the property from the tax jurisdiction, is transferring the property to another party, or is in imminent danger of becoming insolvent (G.S. 105-366(c)). Collection remedies for collecting delinquent taxes are provided in G.S. 105-366 through G.S. 105-375 and include attachment and garnishment, levy and sale of personal property, and foreclosure. The collector has ten years from the statutory due date of the bill to commence enforced collection per G.S. 105-378.

Set-off Debt Collection

The debt setoff program allows local governments to attach North Carolina state income tax returns and lottery winnings to satisfy combined debts of $50 or more owed by a taxpayer, to include businesses and individuals. Local governments submit debt setoff claims through the NC Local Government Setoff Debt Clearinghouse. This method of collection can be used simultaneously with other methods of enforcement. To obtain registration information and statistics, visit the clearinghouse site at http://www.ncsetoff.org/index.html.

Tax Liens and Foreclosure

In North Carolina, tax liens are created statutorily. Per G.S. 105-355(a), liens for real property become a lien on such property as of January 1. In addition to the lien for real property, a proportionate share of taxes assessed on personal property in the taxing unit owned by the same taxpayer also becomes a lien on real property. The tax collector has two statutory methods to foreclose for delinquent taxes. Under G.S. 105-374, the collector may foreclose on the lien in the same manner as a mortgage, against the taxpayer. The mortgage style foreclosure is conducted by a law firm and involves the filing of a complaint with the clerk of court and obtaining a judgment and authorization for sale. In the alternative, G.S. 105-375 provides for a simpler method for foreclosing directly on the land. This method, *in rem* foreclosure, can be processed by any trained member of the tax office. It involves the docketing of a certificate of taxes due as a judgment with the clerk of superior court and does not require a hearing.

Bankruptcy

Bankruptcy is a long, complicated process, but when handled appropriately, most taxes are prioritized and paid through the bankruptcy estate. There are three main types of bankruptcies the tax office will address: Chapter 7, in which nonexempt property is sold to pay creditors; Chapter 13, a wage earners filing in which the debtor is placed on a mandated payment plan to pay creditors; and Chapter 11, a reorganization of debts used most often by businesses to pay creditors over time and keep the business running.

The various chapters are complex and have different requirements for filing proofs of claim and ensuring payment of tax obligations. Governmental agencies have 180 days from the case filing date to file a claim in most cases. Claims have different priorities that govern whether or not the tax office will receive payment in full, interest, partial payment, etc., as well as the enforceability of the debt after emerging from bankruptcy. All cases are initiated with an automatic stay, which halts all forms of enforced collection. It is recommended that the collector seek training from an attorney on handling bankruptcy cases. With proper training, processing can be accomplished in the tax office and does not require a legal professional.

Room Occupancy Tax

Room occupancy tax is assessed on a rate of gross receipts derived from the rental of room, lodging, campsite, or similar accommodation furnished by any hotel, motel, inn, tourist camp, or private residences and cottages rented to transients. This tax does not apply to any private residence or cottage that is rented for less than fifteen (15) days in a calendar year, or to any room, lodging, or accommodation supplied to the same person for a period of ninety (90) or more continuous days (G.S. 153A-155).

Rental Vehicle Tax

The rental vehicle tax is a substitution for the property tax on a short-term leased or rental vehicle. The tax is levied on the gross receipts of the vehicle rental and is independent of rental vehicle taxes administered by the state. The customer is charged the rental vehicle tax as part of their total rental. A rental vehicle is defined as a motor vehicle of the private passenger type, the cargo type with a weight of 26,000 pounds or less and not requiring a commercial driver's license, or a trailer with a gross vehicle weight of 6,000 pounds or less (G.S. 153A-156).

Heavy Equipment Tax

G.S. 153A-156 and 153A-156.1 allow for the replacement of ad valorem taxes to tax on the gross receipts derived from the short-term lease or rental of heavy equipment. Lease and rental is defined in G.S. 105-187.1(7) as a lease or rental that is not a long-term lease or rental. A long-term lease or rental is defined as a lease or rental made under a written agreement to lease or rent property to the same person for a period of at least 365 continuous days (G.S. 105-187.1(3)).

Local Meals Tax

Counties may adopt a local meals tax. This tax is assessed on the gross receipts of prepared foods and beverages sold within the county for consumption on or off a premises by a retailer who is subject to sales tax under G.S. 105-164.4(a)(1). This tax is in addition to state and local sales tax.

Settlement

After July 1 and before the collector is charged with taxes for the current year, they must submit a report to the governing body stipulating the amount of taxes collected for each year's taxes charged to the collector, the amount remaining uncollected, and the steps taken to enforce payment of uncollected taxes. In addition to the annually settlement, a tax collector must also settle at the end of their term if they do not succeed themselves, or on the last day in office if they voluntarily resign. (G.S. 105-373)

Chapter 15 | Education

NCDOR, under G.S. 105-289(d)(3), is given the responsibility and authority to provide a certification program for assessors and other persons engaged in the appraisal of property for a county or municipality. Pursuant to this statute, NCDOR has developed a certification program for assessors and appraisers. Any person hired by a county assessor to conduct appraisals and determine the value of property is required to be certified. All persons involved in the administration of the property tax are urged to avail themselves of every opportunity to strengthen their professional skills and abilities.

Assessors

Every person serving as the county assessor, within two years after the date of their appointment, must successfully complete the following courses:

1. Property Tax Listing and Assessing (UNC SOG)
2. IAAO 101 Fundamentals of Real Property Appraisal
3. Personal Property Appraisal and Assessment (NCDOR)
4. Tax Administration in NC (NCDOR)

They are then required to make a passing grade on a comprehensive examination administered by NCDOR. Persons who fail to meet these requirements, or persons who do not maintain their continuing education after meeting these requirements, are not eligible for reappointment. The continuing education requirement for assessors is 30 hours of education in each two-year cycle.

Appraisers

Under G.S. 105-296(b), every person employed in a county tax office as a real property or personal property appraiser must attend a course of instruction in their respective area of work, within their first year of employment.

To be certified as a real property appraiser, the employee must complete the following:

1. Property Tax Listing and Assessing (UNC SOG)
2. One of the following:
    a. IAAO 101 Fundamentals of Real Property Appraisal
    b. IAAO 102 Income Approach to Valuation
    c. Certificate of completion of the following from state licensing board:
        i. Basic Appraisal Principles
        ii. Basic Appraisal Procedures

To be certified as a personal property appraiser, the employee must complete the following:

1. Property Tax Listing and Assessing (UNC SOG)
2. Personal Property Appraisal and Assessment (NCDOR)

Once certified as a real or personal property appraiser, the continuing education requirement is 30 hours of education in each two-year cycle.

In addition to base certifications, NCDOR issues certifications for Level II and Level III appraisers, based on achievement of additional educational requirements. Details and approved coursework can be found in the Certification Levels I, II, & III Supplement to the Regulations Manual at: https://www.ncdor.gov/documents/regulations-certification-levels-i-ii-and-iii.

The Certification and Continuing Education Regulations Manual can be found at: https://www.ncdor.gov/documents/regulations-training-and-certification-county-assessors-county-appraisers-and-appraisal-firm.

Appraisal Firms

Every person employed by a contracted appraisal firm whose duties include the appraisal of property for a county assessor must achieve a passing grade on a comprehensive examination administered by NCDOR. There are no continuing education requirements for appraisal firm appraisers.

In the event an appraisal firm appraiser certified by NCDOR accepts employment with a county tax office, they must complete the statutorily required certification process for county appraisers.

Chapter 16 | Managing the Tax Office

Management Training

One of the most important roles of the county assessor is managing the tax office. Proper, consistent leadership improves staff productivity; leads to better decisions; retains good employees; and most importantly, develops future leaders. IAAO offers two key courses to assist assessors with the management aspect of their role: IAAO 400 Assessment Administration and IAAO 402 Tax Policy. In addition, UNC's School of Government offers the Effective Supervisory Management Program. This course considers the challenges managers face in local government and teaches how to better understand and practice basic supervisory skills, while learning about one's own management style, and how to make a contribution to the community served.

Organizational Structure

It is important for assessors to routinely review their office's organizational structure. A review should be based on gaining a clear understanding of the purpose and direction of each work area; how each position contributes to the overall function of the work area; and the relationships between the various positions. Reviews can help determine areas of improvement, including the decision making process and communication flow. Charting out personnel and functions can also help the assessor determine if there is an adequate number of staff members to perform all required needs and whether outsourcing should be considered.

Personnel

Often serving as the department head, county assessors will find personnel matters to be at the forefront of their job duties. This includes overseeing recruitment, selection, training, succession planning, appraising performance, resolving disputes, and communicating with all employees at all levels. It is important for assessors to work very closely with their human resources department to ensure legal compliance, to promote positive working relationships, and to maintain the integrity of the county they serve.

Job Descriptions

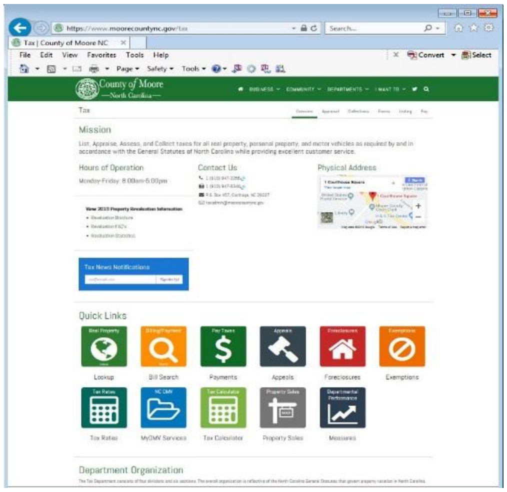
Written job descriptions are a vital tool in ensuring the success of the office, for both practical and legal reasons. They are the foundation for many processes, such as job postings, selection, establishing expectations for employees, compensation, training, and performance management. Job descriptions are useful communication tools that tell employees exactly what tasks are expected of them to perform the job and the minimum qualifications that must be met for selection.

Performance Management

One of the most important purposes of a performance management program is motivating staff to work toward a common goal. Individual performance determines the performance of the organization. It is essential for everyone to understand the department's vision and goals, how their work ties in to the organization, and how they can contribute to accomplishing the office's mission. Setting clear expectations and goals allows employees to understand their job duties and requirements and be held accountable for them. Routine feedback also facilitates increased learning and communication, allows employees to identify their strengths and weaknesses, builds morale and rapport, and increases employee confidence by facilitating a better understanding of how performance is being assessed and monitored.

Public Relations

Today's society is rapidly becoming customer driven, and the public is developing increased expectations of service. A good public relations program is an excellent way to manage the expectations of citizens and allows the assessor to promote the tax office in a positive manner. Simplified, public relations is the process of transferring information from an organization to the public. It involves clear, professional, open communication to the public with the goal of informing, educating, gaining compliance, or creating mutual understanding.



One of the most important efforts in a public relations campaign is the office website. The website should be simple, inviting, and written in a manner that all citizens can understand and receive beneficial information. Websites that have too much or too little information, are bogged down with statutory text, or outdated information are ineffective and a source of frustration for the citizen. A great website will assist the office by providing necessary information without utilizing staff, allowing them time to devote to other needs of the office.

The assessor's office can also utilize social media outlets such as Twitter, Facebook and Instagram to communicate important deadlines and actions needed by the public. It not only serves as an outlet for reminders, posts can facilitate new revenue by informing the public about listing and non-permitted real property improvements. In addition, a YouTube channel can be utilized in conjunction with social media to post citizen education videos on key topics like countywide reappraisals, listing, appeals, exemptions, and pre-paying your tax bill.

A public relations program would not be complete without usage of the local newspaper and television station. Forming a positive rapport with your local media can assist the office in ensuring accurate reporting of tax office information, avoiding negative publicity. Routine press releases are also an opportunity to educate and inform the public on any matter important to the office.

Board of County Commissioners

The board of county commissioners serves as the governing board for the county. Their purpose is to provide mandated services, and additional services, that are passed on to the county by the state and federal governments. The board appoints multiple positions to help fulfill their requirements and they must maintain fiscal responsibility.

To assist the assessor, the board may employ outside firms with expertise in one or more of the duties of the assessor per G.S. 105-299. This includes reappraisal firms, mapping firms, and auditing firms. Primary consideration must be given to firms registered with NCDOR. A list of these firms is available at https://www.ncdor.gov/documents/reappraisal-firms-registered-north-carolina-department-revenue.

As the assessor is appointed by the board, it is important for the assessor to understand the board's expectations. Communication is vital. The board has specific requirements of the assessor and collector, such as budget reports and the collector's annual settlement, but additional reports and presentations are also necessary. Educating the board on the roles and responsibilities of the tax office, and routinely seeking feedback, will encourage a successful career for the assessor and promote the overall success of the county tax office.

Municipal Boards and Councils

Many county assessors are responsible for collecting taxes for the municipalities in their jurisdiction. As such, it is important to increase support for the municipal boards and councils and keep those elected officials informed. Assessors should strive to develop relationships with these officials, communicating necessary information, and mentoring them on the taxation process. Communication is especially important for assessors that serve as collector and do not collect for all municipalities in their county. When adjustments are made to tax billings at the county level, the municipality must be informed to make the necessary changes on their end and vice-versa.

This ensures taxpayers are treated equitably and promotes excellent public service. It is also a good idea to attend municipal meetings. Don't overlook the opportunity to work with other local government officials to ensure they are on board with your efforts as the assessor.

Tax Administrator

The tax administrator position is not statutorily defined. This position was created by counties to combine the duties of the assessor and collector. Persons serving in this role are typically appointed as both the assessor and the collector, although a few counties have variations of the role. The tax administrator is responsible for planning, directing, supervising and evaluating the work of professional, technical and clerical support staff involved in the inventory, assessment and valuation of property and collection of property tax.

Appendix A | Online Resources

Coates' Canons (NC Local Government Law Blog): https://canons.sog.unc.edu/

Death & Taxes (Public Finance Blog): https://deathandtaxes.sog.unc.edu/

International Association of Assessing Officers: https://www.iaao.org/

NCDOR Local Government Division: https://www.ncdor.gov/local-government

Contacts: https://www.ncdor.gov/taxes/north-carolinas-property-tax-system/property-tax-section-employees-and-addresses

Forms: https://www.ncdor.gov/taxes-forms/property-tax/property-tax-forms

Publications: https://www.ncdor.gov/news/reports-and-statistics/property-tax-publications

North Carolina Appraisal Board: http://www.ncappraisalboard.org/

North Carolina Association of Assessing Officers: https://www.sog.unc.edu/resources/microsites/nc-association-assessing-officers

North Carolina Association of County Commissioners: https://www.ncacc.org/

North Carolina General Statutes: https://www.ncleg.gov/Laws/GeneralStatutes

North Carolina League of Municipalities: https://www.nclm.org/

North Carolina Property Mappers Association: http://ncpropertymappers.org/

North Carolina Regional Tax Associations: https://www.sog.unc.edu/sites/www.sog.unc.edu/files/doc_warehouse/TaxAssociationRealignment_updated%20March%202011-1.pdf

North Carolina Secretary of State: https://www.sosnc.gov/

North Carolina Tax Collectors' Association: https://www.nctca.org/

Property Tax Education Calendar: https://deathandtaxes.sog.unc.edu/property-tax-education-partnership-calendar/

UNC School of Government: https://www.sog.unc.edu/

Listservs

PTAX: https://www.sog.unc.edu/resources/listservs/property-tax-assessors-and-administrators-ptax

NCVTS: https://www.sog.unc.edu/resources/listservs/north-carolina-vehicle-tax-system-ncvts

NCPMA: https://www.sog.unc.edu/resources/listservs/nc-property-mappers-association-ncpma

Appendix B | Statutory Reference Guide

Topic	Statute
Abstracts	G.S. 105-309
Abstracts affirmation	G.S. 105-310
Abstracts signing affirmation	G.S. 105-311
Advertisement of tax liens and unpaid taxes	G.S. 105-369
Animal tax	G.S. 153A-153, 160A-212
Antique automobiles	G.S. 105-330.9
Appeals to Board of Equalization and Review	G.S. 105-322
Appeals to Court of Appeals	G.S. 105-345
Appeals to Property Tax Commission	G.S. 105-290
Appeals to Supreme Court	G.S. 105-345.4
Appraisal firms	G.S. 105-299
Appraisal of personal property	G.S. 105-317.1
Appraisal of real property	G.S. 105-317
Assessor appointment, certification	G.S. 105-294
Assessor oath	G.S. 105-295
Assessor power and duties	G.S. 105-296
Assistant assessor	G.S. 105-297
Attachment and garnishment	G.S. 105-368
Board of equalization and review	G.S. 105-322, 105-323

Topic	Statute
Certificate of taxes	G.S. 105-361
Circuit breaker	G.S. 105-277.1B
Cities and towns	G.S. 105-326, 105-327, 105-328, 160A-206, 160A-207, 160A-208, 160A-208.1, 160A-209
Collection of non-residents	G.S. 105-364
Collection remedies	G.S. 105-365.1
Court of Appeals	G.S. 105-345.1, 105-345.2
Definitions	G.S. 105-273
Department of Revenue	G.S. 105-289
Disabled veteran homestead exclusion	G.S. 105-277.1C
Discharge of real property lien	G.S. 105-362
Discovery	G.S. 105-312
Duty to list	G.S. 105-308
Duty to pay resulting from special proceedings	G.S. 105-385
Elderly or disabled homestead exclusion	G.S. 105-277.1
Electronic listing requirements	G.S. 105-310.1
Exclusions	G.S. 105-275
Exemption or exclusion application	G.S. 105-282.1
Fiduciary liability	G.S. 105-383
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