



CHAPTER 105
ARTICLE 16 - COUNTY LISTING, APPRAISAL, AND ASSESSING OFFICIALS

N.C.G.S. § 105-294.

(Effective until October 1, 2026) County
assessor.

SOURCE	LAST AMENDMENT IN THIS TEXT	RETRIEVED	SOURCE FINGERPRINT
General Statutes of North Carolina, as published by the General Assembly	S.L. 2026-8, s. 2 — eighth act in the lineage	21 September 2026, 05:36 UTC	ac60ffa414874f297142a3b - c939b3d979ca915f76b5a4b4 - 96e7d6ad04b955a3

§ 105-294(a) Appointment. - Persons occupying the position of county assessor on July 1, 1983, shall continue in office until the first Monday in July, 1983. At its first regular meeting in July, 1983, and every two years or four years thereafter, as appropriate, the board of county commissioners of each county shall appoint a county assessor to serve a term of not less than two nor more than four years; provided, however, that no person shall be eligible for initial appointment to a term of more than two years unless such person is deemed to be qualified as provided in subsection (b) of this section or has been certified by the Department of Revenue as provided in subsection (c) of this section. The board of commissioners may remove the assessor from office during his term for good cause after giving him notice in writing and an opportunity to appear and be heard at a public session of the board. Whenever a vacancy occurs in this office, the board of county commissioners shall appoint a qualified person to serve as county assessor for the period of the unexpired term.

§ 105-294(b) Persons who held the position of assessor on July 1, 1971, and continue to hold the position, and persons who have been certified for appointment as assessor by the Department of Revenue between July 1, 1971, and July 1, 1983, are deemed to be qualified to serve as county assessor. Any other person selected to serve as county assessor must meet the following requirements:

- (1) Be at least 21 years of age as of the date of appointment;

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

§ 105-294(c) Certification. - Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

§ 105-294(d) In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under the provisions of this act, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in regulations of the Department of Revenue.

§ 105-294(e) The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

§ 105-294(f) Alternative to separate office of county assessor. - Pursuant to Act [Article] VI, Section 9 of the North Carolina Constitution, the office of county assessor is hereby declared

to be an office that may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners. (1939, c. 310, ss. 400, 401; 1953, c. 970, ss. 1, 2; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1983, c. 813, s. 2; 1987, c. 45, ss. 1, 2; 1997-23, s. 5.)

§ 105-294. (Effective October 1, 2026) County assessor.

§ 105-294(a)

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

§ 105-294(b)

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

- (1) Be at least 21 years of age as of the date of appointment;
- (2) Hold a high school diploma or certificate of equivalency, or in the alternative, have five years employment experience in a vocation which is reasonably related to the duties of a county assessor;
- (3) Within two years of the date of appointment, achieve a passing score in courses of instruction approved by the Department of Revenue covering the following topics:

a. The laws of North Carolina governing the listing, appraisal, and assessment of property for taxation;

b.The theory and practice of estimating the fair market value of real property for ad valorem tax purposes;

c.The theory and practice of estimating the fair market value of personal property for ad valorem tax purposes; and

d.Property assessment administration.

- (4) Upon completion of the required four courses, achieve a passing grade in a comprehensive examination in property tax administration conducted by the Department of Revenue.
- (5) Pay to the Department of Revenue a fee of twenty dollars (\$20.00) for the comprehensive examination required under subdivision (4) of this subsection. Fees collected by the Department under this subdivision shall be applied to the cost of administering the examination.

§ 105-294(c) Certification. - Persons meeting all of the requirements of this section shall be certified by the Department of Revenue. From the date of appointment until the date of certification, persons appointed to serve as county assessor are deemed to be serving in an acting capacity. Any person who fails to qualify within two years after the date of initial appointment shall not be eligible for reappointment until all of the requirements have been met.

§ 105-294(d) Continuing Education. - In order to retain the position of county assessor, every person serving as county assessor, including those persons deemed to be qualified under this section, shall, in each period of 24 months, attend at least 30 hours of instruction in the appraisal or assessment of property as provided in rules of the Department of Revenue.

§ 105-294(e) Compensation. - The compensation and expenses of the county assessor shall be determined by the board of county commissioners.

§ 105-294(f) Alternative to Separate Office of County Assessor. - Pursuant to Article VI, Section 9 of the North Carolina Constitution, the office of county assessor may be held concurrently with any other appointive or elective office except that of member of the board of county commissioners.

END OF SECTION TEXT

APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I

TICK HEIGHT = ACTS IN THAT YEAR DASHED = RECODIFICATION, NOT AMENDMENT

APPARATUS III

Citation

N.C. Gen. Stat. § 105-294 (2026).

N.C. Gen. Stat. § 105-294(a) (2026).

Pinpoint keys are set in the left margin of the text rather than line numbers: subsection designators are stable across editions and paper sizes, line numbers are not.

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HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, ss. 400, 401; 1953, c. 970, ss. 1, 2; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1983, c. 813, s. 2; 1987, c. 45, ss. 1, 2; 1997-23, s. 5; 2026-8, s. 2.)

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