



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

N.C.G.S. § 105-299.

Employment of experts.

SOURCE General Statutes of North Carolina, as published by the General Assembly	LAST AMENDMENT IN THIS TEXT S.L. 2012-194, s. 61.5(b) — eleventh act in the lineage	RETRIEVED 21 September 2026, 05:24 UTC	SOURCE FINGERPRINT ba99d7a20c5b78919bd618ad - ab06090163f9274f08161fec - 82048b0ef60cb093
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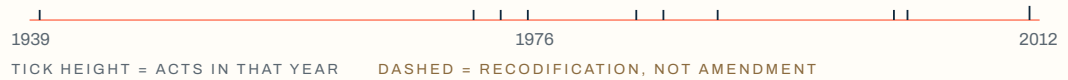
The board of county commissioners may employ appraisal firms, mapping firms or other persons or firms having expertise in one or more of the duties of the assessor to assist the assessor in the performance of these duties. The county may also assign to county agencies, or contract with State or federal agencies for, any duties involved with the approval or auditing of use-value accounts. The county may make available to these persons any information it has that will facilitate the performance of a contract entered into pursuant to this section. Persons receiving this information are subject to the provisions of G.S. 105-289(e) and G.S. 105-259 regarding the use and disclosure of information provided to them by the county. Any person employed by an appraisal firm whose duties include the appraisal of property for the county must be required to demonstrate that he or she is qualified to carry out these duties by achieving a passing grade on a comprehensive examination in the appraisal of property administered by the Department of Revenue. In the employment of these firms, primary consideration must be given to the firms registered with the Department of Revenue pursuant to G.S. 105-289(i). A copy of the specifications to be submitted to potential bidders and a copy of the proposed contract may be sent by the board to the Department of Revenue for review before the invitation or acceptance of any bids. Contracts for the employment of these firms or persons are contracts for personal services and are not subject to the provisions of Article 8, Chapter 143, of the General Statutes. If the board of county commissioners employs any person or firm to assist the assessor in the performance of the assessor's duties, the person or firm may not be compensated, in whole or in part, on a contingent fee basis or any other similar method that may impair the assessor's independence or the perception of the assessor's independence by the public.

END OF SECTION TEXT APPARATUS FOLLOWS — DERIVED, NOT ENACTED

APPARATUS I
11 ACTS

Amendment lineage

The State prints this history as a single parenthetical at the foot of the section. It is reproduced verbatim in the colophon and unpacked below in order of enactment.



Nº	YEAR	ACT	CHARACTER
01	1939	c. 310, s. 408	ENACTED
02	1971	c. 806, s. 1	AMENDED
03	1973	c. 476, s. 193	AMENDED
04	1975	c. 508, s. 2	AMENDED
05	1983	c. 813, s. 4	AMENDED
06	1985	c. 601, s. 2	AMENDED
07	1989	c. 79	AMENDED
08	2002	S.L. 2002-184, s. 7	AMENDED
09	2003	S.L. 2003-416, s. 9	AMENDED
10	2012	S.L. 2012-152, s. 2	AMENDED
11	2012	S.L. 2012-194, s. 61.5(b)	AMENDED

APPARATUS II

3 AUTHORITIES

Authorities referenced

Every G.S. cross-reference appearing in the text of this section, in order of first appearance. Nothing is characterized; the operative language is quoted from the section itself.

REFERENCE	APPEARS IN	OPERATIVE LANGUAGE IN THIS SECTION
G.S. 105-289(e)		"are subject to the provisions of"
G.S. 105-259		"the provisions of G.S. 105-289(e) and"
G.S. 105-289(i)		"the Department of Revenue pursuant to"

APPARATUS III

Citation

FULL SECTION

N.C. Gen. Stat. § 105-299 (2012).

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.

COLOPHON

Provenance

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This is not the official text. The official text is published by the General Assembly of North Carolina.

HISTORY PARENTHETICAL, AS PRINTED BY THE STATE

(1939, c. 310, s. 408; 1971, c. 806, s. 1; 1973, c. 476, s. 193; 1975, c. 508, s. 2; 1983, c. 813, s. 4; 1985, c. 601, s. 2; 1989, c. 79; 2002-184, s. 7; 2003-416, s. 9; 2012-152, s. 2; 2012-194, s. 61.5(b).)

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