



## North Carolina Department of Revenue

Pat McCrory  
Governor

Lyons Gray  
Secretary

May 19, 2015

### **MEMORANDUM**

TO: County Assessors

FROM: Dave Duty  
Property Tax Section / Local Government Division

RE: IAAO Course 402 / Property Tax Policy

Our office is planning to hold the IAAO Course 402 Property Tax Policy in Gastonia, North Carolina, July 13th through July 17th. This course provides 30 hours of continuing education for re-certification as an Assessor or a County Appraiser.

The instructor for this course will be Rick Stuart, CAE. Course 402 offers students' strategies for assisting in the effective formulation and implementation of tax policies and presents background enabling students to understand the context under which property tax policy is established. Students will be given analytical tools with which they can explain the effects of proposed property tax changes. They will be provided with a sound theoretical basis to guide decision-making and to assist in creating workable solutions for their jurisdictions. The course is designed for assessment administrators and students of taxation, as well as professional policy advisors who guide and make decisions in the area of tax policy on a regular basis. The Fundamentals of Tax Policy textbook is suggested, but not required.

Space will be made available on a first response basis. Please click on the following link to register for this course:

<http://www.dor.state.nc.us/publications/property.html>

Scroll down to the **Education Section** and select "Register Here For Classes" and then follow the directions to complete the registration form. In the "class name" field, select "IAAO Course 402." In the "E-Mail address" field, please provide your county employee specific email address. Do not populate this field with a generic county mass email address. Upon our receipt of your application using

this new registration format, you should see a window indicating that your information has been logged into our internal database system. Then, in a few weeks, our office will generate an email confirmation message stating that the student has been accepted into this course. **If you have not received your email confirmation letter by Monday June 8th, please call our office at 919-814-1138 and ask for Shoshannah Roy.**

Please complete the online application form if you have a staff member who wishes to attend the course which will be taught at the Gaston County Administration Bldg., 128 West Main Street, 3<sup>rd</sup> Floor Conference Room 3-A, Gastonia, NC 28053. The phone number for the facility is 704-866-3105. The hotel sleeping room fee will be \$65.90 plus tax per night for single or double occupancy. Additional hotel information will be sent with the acceptance letter. At that time, you may call and make hotel reservations. Please indicate if you will need a room during the course on your application. If you are sharing a room with a co-worker, check the "hotel room needed" box on just one application. There will be a **\$460** registration fee per student to support the personal property continuing education program administered by the North Carolina Department of Revenue and IAAO. Information about remitting the **\$460** fee will also be sent with the acceptance letter.

**It is our desire to offer this course to county appraisers, assessors, and all interested parties. However, if the number of applicants does not reach a pre-determined quantity, this course may have to be cancelled. Please register early so that our office can determine if the course will be offered or cancelled.**

If you have any further questions, please contact Shoshannah Roy in our office at 919-814-1138.