

**Rowan County Tax Administration**  
 402 N. Main Street, Ste 201  
 Salisbury, NC 28144



**REAL ESTATE  
 ASSESSED VALUE  
 ROWAN COUNTY, NORTH CAROLINA**

**Rowan County Tax Administration**  
 402 N. Main Street, Ste 201, Salisbury, NC 28144  
 Online Appeal Website: [www.rowancountync.gov](http://www.rowancountync.gov)  
 Phone: 704-216-8586  
 Fax: 704-216-7984  
 Email: [appraisal.dept@rowancountync.gov](mailto:appraisal.dept@rowancountync.gov)

8246REV 2/8/16 CMYK

Name 1 \_\_\_\_\_  
 Name 2 \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

**ROWAN COUNTY INFORMAL REVIEW FORM**

PARCEL ID	CODE	LEGAL DESC	PROPERTY ADDRESS	DATE
ACCOUNT	MARKET VALUE	DEFERRED AMT	ASSESSED VALUE	

NAME:

If you disagree with your assessed value please do one of the following:

- Complete an online appeal at [www.rowancountync.gov](http://www.rowancountync.gov)
- or Complete this form and return to the address below.

If you have questions about completing this form or about the revaluation in general, you may call 704-216-8586.

**PROPERTY OWNER'S OPINION OF VALUE AND BASIS FOR APPEAL**

In your opinion, what is the market value of this parcel? \$ \_\_\_\_\_

**Upon what do you base your opinion? (check as appropriate)**

- |  |   |
|--|---|
| <input type="checkbox"/> Recent appraisal (attach complete copy)                                 | <input type="checkbox"/> Recent purchase  |
| <input type="checkbox"/> Recent construction cost (attach cost information including contractor) | <input type="checkbox"/> Recent asking price (attach copy of listing agreement) |
| <input type="checkbox"/> Recent comparable sales (attach detailed information)                   | <input type="checkbox"/> Photos to support reason for appeal (attach photos)    |

**Comments:** \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_ (attach additional sheets as necessary)

**Income Information: (Commercial and Rental Property Only)**

**Be sure to attach copies of information supporting your opinion of value.**

Gross rent amount \$ \_\_\_\_\_ per year, expenses \$ \_\_\_\_\_ per year, and term of lease: \_\_\_\_\_  
 Utilities included: Heat & Air \_\_\_\_\_ Water & Sewer \_\_\_\_\_ Garbage \_\_\_\_\_ Other \_\_\_\_\_  
 (Attach income and expense statement for previous 3 years-Not Federal Schedule C)

Additional Information: \_\_\_\_\_

**Your Assessed Value Cannot Be Appealed/Changed For The Following:**

- The percentage increase over the previous assessed value
- Actual construction or historic cost
- Your financial ability to pay the taxes
- Insurance value

**A review of your assessment may result in your value being: Unchanged, reduced or increased  
 see reverse side for additional information  
 all requests for review must be made before April 1 of each year.**

Owner's Signature \_\_\_\_\_ Date \_\_\_\_\_ Home Phone \_\_\_\_\_ Mobile Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

**Return this form only if you wish to appeal the assessed value  
 Rowan County Tax Assessor, 402 N. Main St, Ste 201 Salisbury, NC 28144**

**STANDARDS FOR APPRAISAL AND ASSESSMENT**

North Carolina General Statute 105-283. All property, real and personal shall as far as practicable be appraised or valued at its true value in money. The words "true value" shall be interpreted as meaning market value, that is, the price estimated in terms of money at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of all the uses to which the property is adapted and for which it is capable of being used. The reappraisal effective date is as of January 1, 2015.

**ELECTRONIC AND MAILED APPEALS**

All appeals will be reviewed. All appeals must be electronic or in writing. Anyone that appeals will receive a subsequent notice of decision valuation statement. **CHANGES IN VALUE WILL BE CONSIDERED ONLY IF IT IS DEMONSTRATED THAT THE ASSESSED VALUE IS SUBSTANTIALLY HIGHER OR LESS THAN THE MARKET VALUE, OR IS INEQUITABLE WITH SIMILAR PROPERTIES.** For your convenience, an Electronic Appeal is available by visiting the Tax Office Website [www.rowancountync.gov](http://www.rowancountync.gov) then click on the Electronic Appeal link included in the menu section. For the Written Appeal, detach and complete the Informal Appeal Form in its entirety and return to the Rowan County Assessor's Office. ***It is not necessary to make a personal visit to our office if filing an informal appeal electronically or by mail.***

**PROPERTY TAX RELIEF**

All tax relief for the Elderly or Disabled and the Disabled Veterans will carry forward to the following tax year. If you have questions or need additional information please call our office at 704-216-8586.

**BOARD OF EQUALIZATION AND REVIEW**

If you disagree with the results of your Informal Appeal, you have a right to file a formal appeal to the Board of Equalization and Review. You may request an appeal any time prior to the adjournment of the Board of Equalization and Review. All requests for appeal must be made in writing and on the proper form. Appeal forms will be available at the County Assessor's Office or on-line in the Assessor's Website. Additional information regarding Board of Equalization and Review appeals will be included in your Informal Appeal Decision Notification. The first meeting of the Board of Equalization and Review must be held no earlier than the first Monday in April and no later than the first Monday in May. Actual times and dates will be advertised in the local newspaper.

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

-----OFFICE USE ONLY-----

**STATUS:**

Withdrew \_\_\_\_\_ No Change \_\_\_\_\_ Adjustment Made \_\_\_\_\_

**REVIEW:**

Was on site inspection done? \_\_\_\_\_ Person Contacted \_\_\_\_\_

REVIEWER'S

COMMENTS: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_