

**ROCKINGHAM COUNTY NORTH CAROLINA  
2024 NOTICE OF REAL ESTATE ASSESSED VALUE**

LOCATION			DATE OF NOTICE
PROPERTY DESCRIPTION			PARCEL #
TOWNSHIP	NBHD	FAIR MARKET VALUE	TAXABLE VALUE

You are hereby notified that due to the **2024 COUNTY WIDE REVALUATION** your Assessed Value has been changed.

If you wish to appeal the value of your property, you must complete a **ROCKINGHAM COUNTY INFORMAL APPEAL FORM** and return it to the **ROCKINGHAM COUNTY TAX ADMINISTRATION**  
**P.O. BOX 1006**  
**MOUNT AIRY, N.C. 27030-1006**  
 within 20 days of the date of this notice.  
 You may email questions or completed appeal forms to:  
**appraisal@co.rockingham.nc.us**

↑ PLEASE DETACH HERE - ONLY IF YOU WISH TO APPEAL ↑

**ROCKINGHAM COUNTY 2024 REVALUATION/REAPPRAISAL**

The value shown above is your notice of Real Property Revaluation effective for tax year 2024. This notice reflects changes in market conditions since the last reappraisal in **2019**. This notice may also reflect valuation changes resulting from corrections in the data associated with an individual property due to field review. **Please keep in mind that the value change is reflective of market conditions over a five-year period, not from 2023 to 2024. You may receive another notice of value change if there is a change to land or new construction we have not addressed by the date of this notice.**

North Carolina law requires all counties to appraise property for ad valorem tax purposes under General Statute 105-283, which states that..."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 and financially able 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."

**Informal Appeal Process** - Property owners who determine the market value of their property to be **substantially higher or lower** than that indicated on their notice may appeal **simply by filling out the informal appeal form on the reverse side of this notice and mailing it in**. Please fill out the form entirely attaching any supporting documentation that you may have. Documentation may be copies of appraisals, recent listings or sales information, and any pictures that demonstrate factors that could affect value. A fee appraisal is not required for the informal appeal process. Claims of contamination, restrictions, engineering deficiencies, non-perk or other problems should be accompanied by the appropriate documentation.

**You can compare your value to other similar properties, or fill out an appeal form online, at [www.ustaxdata.com/rocktaxsite/](http://www.ustaxdata.com/rocktaxsite/).  
 Select the "2024 Revaluation" tab and then select "Check My Value."**

**An appeal should not be based on a generalization of the economy, percent of change or your ability to pay.** In order to process appeals efficiently, **please return all appeals within 20 days of the date shown on this notice.**

Once your appeal has been reviewed, a second value notice will be mailed to the owner. **As a result of your appeal, the value may be increased, decreased or remain the same.** Please allow approximately 8 to 12 weeks from the date we receive your appeal form for our decision to be mailed to you. **YOUR RIGHT TO APPEAL TO THE BOARD OF EQUALIZATION AND REVIEW IS PROTECTED DURING THE TIME WE ARE CONSIDERING THE INFORMATION YOU HAVE PROVIDED CONCERNING YOUR INFORMAL APPEAL.**

**Formal Appeal Process** - If you disagree with the results of your Informal Appeal, you have the right to file a Formal Appeal to the Board of Equalization and Review. You may request an appeal before the Board any time prior to the adjournment date of the Board or within 30 days of your last notice of Assessed Value. All requests must be in writing and on the proper form available from the Rockingham County Tax Administration Appraisal Division. The Board of Equalization and Review is comprised of local citizens familiar with the real estate market and economy of Rockingham County. 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 newspapers.

The 2024 Real Property Revaluation was conducted by a Private Contracted Appraisal Firm, Piner Appraisal. These appraisers are experienced real property "Ad Valorem" Tax Appraisers certified by the North Carolina Department of Revenue.

The amount of your 2024 property tax bill is based on the tax rates set by the County and/or local jurisdictions. The tax rates are generally determined by the end of June by the County Commissioners, Town Councils, City Councils and Fire Districts.

**COMPLETE AND RETURN THIS FORM ONLY IF YOU WISH TO APPEAL THIS NOTICE**

In order to serve you better, all appeals will be processed by mail, email or online. If you wish to appeal, please use the Rockingham County Informal Review Form below or online **within 20 days from the date of this notice**. Please include any supporting documentation. **The form must be filled out completely**. A separate form must be completed and returned for each parcel you wish to appeal. **No appeals will be scheduled by telephone**.

Our appraisers will review the information you have provided and will respond to you with a second Notice of Assessed Value.

Please allow approximately 8 to 12 weeks from the date we receive your appeal for our decision to be mailed to you.

**You can compare your value to other similar properties, or fill out an appeal form online, at [www.ustaxdata.com/rocktaxsite/](http://www.ustaxdata.com/rocktaxsite/). Select the "2024 Revaluation" tab and then select "Check My Value."**

**If the property to be appealed is Commercial, Industrial or Income-Producing property, please call our office to request the appropriate appeal form or download a form from our website. For more information on the 2024 Revaluation, visit our website @ [www.ustaxdata.com/rocktaxsite/](http://www.ustaxdata.com/rocktaxsite/).**

**ROCKINGHAM COUNTY INFORMAL REVIEW FORM**

OWNER NAME		LOCATION			PROPERTY DESCRIPTION
DATE OF NOTICE	PARCEL #	TOWNSHIP	NBHD	FAIR MARKET VALUE	TAXABLE VALUE
<b>APPEALS MUST RESULT IN MARKET VALUE. VALUES MAY BE INCREASED, DECREASED, OR REMAIN THE SAME. APPEALS BASED SOLELY ON PERCENT OF CHANGE, OR ANTICIPATED TAXES, SHOULD NOT BE SUBMITTED.</b>					

- Structure Type:
  - Mobile Home: Singlewide [ ], Doublewide [ ], Year Built \_\_\_\_\_, Size \_\_\_ x \_\_\_, Model \_\_\_\_\_, General Condition \_\_\_\_\_
  - Dwelling: Year Built \_\_\_\_\_, Exterior Siding \_\_\_\_\_, Roof (metal or asphalt shingle) \_\_\_\_\_, Age of Roof \_\_\_\_\_, Attached Carport or Garage \_\_\_\_\_, Functioning Fireplace(s) \_\_\_\_\_, Prefab \_\_\_\_\_
  - Second Floor Finished Living Area(size) \_\_\_\_\_, Separate Bonus Room Area(size) \_\_\_\_\_, Basement Finished Living Area(size) \_\_\_\_\_, Basement Unfinished Area(size) \_\_\_\_\_
- Heating and / or Air Conditioning:
  - Heat Source: Furnace with ducts \_\_\_\_\_, Heat Pump \_\_\_\_\_, Baseboard \_\_\_\_\_, Other \_\_\_\_\_, Age of Unit \_\_\_\_\_
  - Cooling Source: Central Forced Air \_\_\_\_\_, Wall / Window Unit \_\_\_\_\_, Other \_\_\_\_\_, Age of Unit \_\_\_\_\_
  - Second Floor Finished Heat/Air Type (if different from main living area) \_\_\_\_\_
- Plumbing: Number of Bathrooms: Full \_\_\_\_\_, Half Baths \_\_\_\_\_, Jacuzzi \_\_\_\_\_, Hot Tub \_\_\_\_\_, Original [ ] Updated [ ]
- Water and Sewer: City hookup [ ], County water [ ], County Sewer [ ], Well [ ], Septic Tank [ ], Dan River Water [ ]  
If parcel contains more than one residence, please show total number of wells \_\_\_\_\_, and / or septic tanks \_\_\_\_\_
- Electrical: Original [ ] Updated [ ]
- Please describe any interior or exterior remodeling: \_\_\_\_\_

**REQUIRED: Property owner's opinion of value as of January 1, 2024:** \_\_\_\_\_

**UPON WHICH OF THE FOLLOWING DO YOU BASE YOUR OPINION? CHECK ALL THAT APPLY:**

Judgement Only,  Selling Price,  Asking Price,  Recent Offer,  Outside Appraisal,  Comparable Sale,  Economic Rent,  Other.

Please list any factors that in your opinion affect the value of your property: \_\_\_\_\_

If purchased within the last 3 years, what was the purchase price? \_\_\_\_\_

**If there is more than one (1) dwelling on a parcel, please indicate which dwelling is being appealed by giving the physical address. If more than one (1) dwelling is being appealed, please use a separate sheet giving the same information as above.**

Please attach any appraisals, closing statements, real estate listings, income and expense statements that you may have and return to:

**Physical address: Rockingham County Tax Administration, 371 NC 65, Reidsville, N.C. 27320, or Mail to: ROCKINGHAM COUNTY TAX ADMINISTRATION P.O. BOX 1006 MOUNT AIRY, N.C. 27030-1006**

**E-mail to: [appraisal@co.rockingham.nc.us](mailto:appraisal@co.rockingham.nc.us)**

After review, you may be contacted for additional information.

Date: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_ Owner's Signature: \_\_\_\_\_

**RETURN THIS FORM ONLY IF YOU WISH TO APPEAL YOUR 2024 ASSESSED VALUE. THE OBJECTIVE OF THIS INFORMAL REVIEW WILL BE TO DETERMINE THAT YOUR PROPERTY IS APPRAISED AT ITS FAIR MARKET VALUE. TAXES RESULTING FROM THESE VALUES WILL NOT BE KNOWN UNTIL THE COUNTY COMMISSIONERS, TOWN COUNCILS, CITY COUNCILS AND FIRE DISTRICTS SET THE TAX RATES IN JUNE 2024.**