

# 2026 TAX RATES

| GEO DIST | GEO NAME                      | COUNTY RATE | TOWN/FIRE DIST RATE |  | CAR FEE | COMBINED RATE |
|----------|-------------------------------|-------------|---------------------|--|---------|---------------|
| 100      | ROWAN COUNTY ONLY             | .5800       |                     |  |         |               |
| 101      | CITY OF SALISBURY             | .5800       | .6840 ▲             |  | 30.00   | 1.2640        |
| 103      | TOWN OF SPENCER               | .5800       | .6305               |  | 10.00   | 1.2105        |
| 104      | TOWN OF EAST SPENCER          | .5800       | .8600               |  |         | 1.4400        |
| 105      | TOWN OF CLEVELAND             | .5800       | .3500 ▲             |  |         | ***1.0600     |
| 106      | TOWN OF CHINA GROVE           | .5800       | .5600               |  |         | 1.1400        |
| 107      | TOWN OF LANDIS                | .5800       | .4900               |  | 20.00   | 1.0700        |
| 108      | TOWN OF FAITH                 | .5800       | .5000 ▲             |  |         | 1.0800        |
| 109      | TOWN OF ROCKWELL              | .5800       | .5500               |  |         | 1.1300        |
| 110      | TOWN OF GRANITE QUARRY        | .5800       | .4900 ▲             |  | 20.00   | 1.0700        |
| 111      | ENOCHVILLE FIRE DISTRICT      | .5800       | .1200 ▲             |  |         | .7000         |
| 112      | SOUTH SALISBURY FIRE DISTRICT | .5800       | .1150               |  |         | .6950         |
| 113      | ROCKWELL RURAL FIRE DISTRICT  | .5800       | .1300               |  |         | .7100         |
| 114      | POOLETOWN FIRE DISTRICT       | .5800       | .0900               |  |         | .6700         |
| 115      | MILLER FERRY FIRE DISTRICT    | .5800       | .1100               |  |         | .6900         |
| 116      | UNION FIRE DISTRICT           | .5800       | .0550               |  |         | .6350         |
| 117      | MT MITCHELL FIRE DISTRICT     | .5800       | .1000               |  |         | .6800         |
| 118      | ELLIS FIRE DISTRICT           | .5800       | .1200 ▲             |  |         | .7000         |
| 119      | FRANKLIN FIRE DISTRICT        | .5800       | .1200 ▲             |  |         | .7000         |
| 121      | CITY OF KANNAPOLIS            | .5800       | .5595               |  | 30.00   | 1.1395        |
| 123      | CLEVELAND COMMUNITY FIRE      | .5800       | .1300               |  |         | .7100         |
| 124      | ATWELL FIRE DISTRICT          | .5800       | .0975               |  |         | .6775         |
| 125      | BOSTIAN HEIGHTS FIRE DISTRICT | .5800       | .1100               |  |         | .6900         |
| 126      | LOCKE FIRE DISTRICT           | .5800       | .1175               |  |         | .6975         |
| 127      | LIBERTY FIRE DISTRICT         | .5800       | .0800               |  |         | .6600         |
| 128      | EAST GOLD HILL FSD            | .5800       | .0900               |  |         | .6700         |
| 129      | WOODLEAF FIRE DISTRICT        | .5800       | .0850               |  |         | .6650         |
| 130      | SCOTCH-IRISH FSD              | .5800       | .1200               |  |         | .7000         |
| 131      | SALISBURY DOWNTOWN            | .5800       | .1560               |  | 30.00   | ****1.4200    |
| 134      | ROWAN IREDELL                 | .5800       | .0820               |  |         | .6620         |
| 136      | SOUTH ROWAN FIRE DISTRICT     | .5800       | .1100               |  |         | .6900         |
| 137      | EAST ROWAN FIRE DISTRICT      | .5800       | .0900               |  |         | .6700         |
| 138      | EAST LANDIS FIRE DISTRICT     | .5800       | .0825               |  |         | .6625         |
| 139      | WEST ROWAN FIRE DISTRICT      | .5800       | .0900               |  |         | .6700         |

▲ INCREASE IN RATE ▼ DECREASE IN RATE

\*\*\*TOWN OF CLEVELAND TAX RATE IS COMPRISED OF:  
DISTRICT 105 - .35 | DISTRICT 123 - .13 | DISTRICT 100 - .58

**CLEVELAND TOTAL RATE 1.0600**

\*\*\*\*DOWNTOWN SALISBURY TAX RATE IS COMPRISED OF:  
DISTRICT 101 - .684 | DISTRICT 131 - .156 | DISTRICT 100 - .58

**DOWNTOWN SALISBURY TOTAL RATE 1.4200**

LANDIS (107)  
NO CAR  
FEE ON  
**UNTAGGED**  
VEHICLES