



Rowan County

OFFICE OF COUNTY ASSESSOR

402 North Main Street
Salisbury, North Carolina 28144-4391

Telephone (704) 633-4601
FAX (704) 642-2050

May 16, 2005

To Whom It May Concern:

Jim Turner, owner of Turner Business Appraisers, has been performing business personal property audits for the Rowan County since June of 2004. We have been very impressed with the thoroughness and accuracy of his audits.

Jim Turner is very knowledgeable in the area of business personal property tax assessment and is an excellent communicator. He completes his audits in a timely manner and is a pleasure to work with.

Jim Turner is a certified public accountant and also has had experience working in a county tax office. We believe that both of these are extremely valuable assets for a business personal property auditor to have.

We are very pleased with the results of the Jim Turner's audits and we would highly recommend him for county business personal property audits.

If you have any questions or need any additional information regarding Jim Turner, please feel free to contact Robert G. Rowland, County Assessor or Alan E. Whitley, Business Personal Property Auditor.

Sincerely,

Robert G. Rowland
County Assessor

Alan E. Whitley, CPA
Business Personal Property Auditor