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# **By The Numbers**

## *What Government Costs in North Carolina Cities and Counties FY 2007*

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- 2 Foreword
- 3 Executive Summary
- 4 Introduction
- 6 Rankings of N.C. Counties by  
Combined Local Tax & Fee Burden
- 10 Rankings of N.C. Counties by  
Combined Property Tax Burden
- 11 Appendix A: County-by-County Data
- 28 Appendix A Summary
- 30 Characteristics of N.C. Counties
- 32 Appendix B: Local Cost of Government  
by Municipality and Population
- 42 Municipalities That Operate Utility Systems
- 43 Appendix C: What is Included in County  
and Municipality Cost Averages

## Foreword

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*By the Numbers* is probably the most important and widely read (it is certainly the most requested) document produced by the Center for Local Innovation. Policy analyst Michael Lowrey has produced this document every year since 1999. Each year, the Center works to improve the document and make the data more relevant for those who use it. As such, changes in design and methodology take place to make this document more usable by readers regardless of their knowledge of local government. We think that this guide gives a quick overview of city and county finance in North Carolina.

Lowrey does a phenomenal job each year of assembling an astounding amount of data from the State Treasurer's office and reducing the cumbersome, often mundane, information into a succinct and interesting guide. Local elected leaders, business executives, educators, and the general citizenry should be able to glean a great deal of information about their respective communities and understand a bit more about how their communities "stack up" against others across the state.

As always, this document is *not* a judgment as to the success or failure of a given community. *By The Numbers* is a tool that reflects expenditures, taxes collected, and demographics. It represents factual data only, without editorial comment or bias. Over the years I have found that many communities become thrilled if they rank low on taxation or enraged when a certain community appears to have a poor rank. When looking for comparisons, interested parties should find municipalities or counties of similar size and demographics. They should also take into account what services might be a part of their tax picture and what might be privately funded (such as trash collection). It is important also to note that some cities or counties have Parks and Recreation or Senior Service departments, while others do not. The trade-off is higher cost for supposed quality of life. Similarly, resort or coastal areas may have many secondary homes without residents, and thus their tax burdens will seem higher. Context is always important to gain further understanding.

Cities and counties continue to struggle with the oppressive mandates from both state and federal government. Recently enacted Medicaid relief and the addition of new sales taxes also affect the local tax picture. This is not to say that some communities don't also create some of their own fiscal problems as well. What we do know is that the cost of local government is rising and seems to be doing so at a rate faster than either population or inflation in many instances. The current economic downturn is not reflected in this report as it has taken place since the end of the period covered, Fiscal Year 2007. The downturn's impact will begin to be reflected in the next report.

The ultimate reality is that North Carolinians fund growth from their personal incomes. Having said that, a document such as *By The Numbers* has ever more relevance because it helps taxpayers evaluate whether the services they receive from local government merit what they are paying for them.

We hope that taxpayers will continue to ask about the proper role of local government and its relationship to the state. We should be asking serious questions about Medicaid, transportation, mental health, and other issues. We should also have serious discussions about local and state incentives as they continue to become more prevalent across the state, have not protected jobs, and may have well accelerated unemployment. Debate is healthy for a community and is more important now than ever. Vigilance is necessary to keep these discussions alive and to help to ensure that our local leaders remain accountable to the taxpayers.

Chad Adams, *Director*  
Center for Local Innovation

## Executive Summary

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Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information of how much local government costs in every city and county in North Carolina.

### Methodology

Using the most recent data available on property taxes, sales taxes, and miscellaneous taxes and fees from the State Treasurer's Annual Financial Information Report, we calculated county and municipal tax and fee burdens in two ways: 1) as a percentage of income (for counties), and 2) per capita (for counties and municipalities). We then constructed a set of rankings to view the cost of local government more clearly.

Although this analysis is by no means definitive, it gives citizens more useful information for grappling with this complicated issue.

### Findings

North Carolina collected over \$19.1 billion in state tax and fee revenues for Fiscal Year 2007 (from July 1, 2006 to June 30, 2007), the latest year for which data is available. This represented 6.7 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$14.5 billion in property, sales, and other taxes and fees, representing another 5.1 percent of personal income. Combined, they represent a state and local tax and fee burden of 11.9 percent. Federal collections raise the total tax burden on North Carolinians to approximately 32.6 percent of personal income, on average.

FY 2007 saw the local tax burden in North Carolina go up slightly, with a 1.27 percent increase in the per-capita cost of local government more than

offset by increasing incomes.

Local tax and fee collections per capita stood at \$1,274.50 in the median county, compared to an inflation-adjusted \$1,258.52 the year previous. This amounts to 4.71 percent of per-capita personal income, down from 2006 when it was 4.74 percent of per-capita personal income.

In FY 2007 the median total property tax burden by county in North Carolina was 2.23 percent of personal income, or \$613 per person. The range was from \$1,861 per person in Dare County to \$329 per person in Swain County. County rates ranged from 5.32 percent of personal income in Dare County to 1.24 percent in Alexander County.

It is important to note that incomes vary among counties and within counties over time, and this can affect the rankings. Counties of similar size and tax collections can vary in their burden because of differences in per-capita incomes. Differences among counties can also reflect the rate and extent of annexation, which places more taxpayers onto municipal tax rolls.

Furthermore, data in this report are subject to other reporting issues, which include revisions of per-capita personal income estimates and localities filing their required AFIR reports in an untimely manner. For that reason, the figures for previous years in this edition of *By The Numbers* may not exactly match those reported in previous editions. As such, the current edition's figures take precedence.

## **Introduction:** *Local Fiscal Policy is a Statewide Issue*

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The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties continue to place a heavy burden on local governments and, by extension, local taxpayers.

### ***Calculating burdens***

Local governments in North Carolina are required to file audited financial statements with the Department of State Treasurer each year. *By The Numbers* (BTN) builds upon this information, which is available online at [www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm](http://www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm).

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2007, the latest year for which data are available. For each of the three categories, a revenue per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-item codes used for each category are listed in Appendix C (page 43).

The amount that the average citizen in each North Carolina county pays for local government, county and municipal, is presented as a dollar amount and a percentage of income on pages 6 through 10.

Appendix A (pages 11-31) focuses on counties by themselves, including data on property taxes, sales taxes, and total county collections, both per capita and as a percentage of per-capita personal income. Counties are also ranked against each other. Summary data (page 28) and a list of municipalities in each county can also be found in Appendix A.

Appendix B (page 32-41) presents combined municipal and county tax burdens. Municipalities are sorted by population and ranked in four population ranges (under 1,000; 1,000–4,999; 5,000–24,999; and 25,000 and over). Appendix B also gives data on property, sales, and total local tax and fee collections.

This year's edition of BTN makes some small methodological changes, with stormwater fees treated as part of a municipality's total revenues. In addition,

municipal supplemental school tax revenues are now included under property taxes.

Also included for the first time is a table at the end of Appendix B (page 42) that shows whether municipalities with populations of 5,000 and above operate water and sewer systems or electrical systems, or who sell natural gas.

Readers will immediately notice the relatively high per-capita property taxes in many resort communities in North Carolina. Given the nature of the data, this is not surprising. Second homes and resorts certainly do appear on local tax registers. Because owners or renters only rarely live in these dwellings year-round, however, such localities typically have small permanent populations. High tax values divided by a small permanent population will produce a high per-capita tax burden. Therefore, these numbers are not necessarily comparable to other tax-burden statistics.

A common comment about BTN is that it necessarily categorizes communities with higher sales-tax revenues as being high-tax communities. While sales-tax revenues are (largely) what they are, localities retain the discretion to determine their overall revenues by altering their property-tax rates and the other taxes and fees they collect. Thus higher sales-tax revenues allow a community to lower its property-tax rates, provide more services, or both.

While BTN shows the cost of local government, it does not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does the report consider the additional out-of-pocket costs to individuals for services that their local government may not provide. In unincorporated areas, for example, homeowners may have to contract privately for garbage pickup, while those living in a town or city may well receive this service, paid for through their municipal property and other taxes. Municipalities may also use some of their tax dollars to provide a higher quality of fire protection, which may translate into lower homeowners insurance rates.

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is

not the end of the debate over fiscal policy — it is merely the beginning. Citizens of North Carolina’s cities and counties must decide whether the services they receive are worth the price they and their fellow taxpayers (residential and business) are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for FY 2006. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2006 by multiplying the listing by 0.9770. For FY 2005 partial results are included; the corresponding multiplier to adjust for inflation is 0.9307.

**Local tax burden up again**

Based upon data available in early February 2009, the typical resident of the median county in North Carolina paid \$1,275 in taxes and fees to county and municipal governments during FY 2007. This accounted for 4.71 percent of personal income and a 1.27 percent increase over FY 2006, when collections were an inflation-adjusted \$1,259. Collections in FY 2005 were \$1,215 per capita. The average North Carolinian actually pays more, though, than the typical resident of the median county. Many of the state’s larger counties also have above-average local tax and fee burdens; when this is factored in, a state average would amount to 5.08 percent of personal income.

Unfortunately, two counties – Graham and Scotland – have not yet filed their AFIR reports and thus are not included. To make an apples-to-apples comparison, the above analysis is based upon the state’s other 98 counties. When all 100 counties are included for 2006, the median local burden was 4.75 percent of per capita personal income, up from 4.68 percent the year previous. The average county figures were 4.89 percent in FY 2006 and 4.79 percent in FY 2005. The statewide average for 2006 was 5.11 percent, up from 4.99 percent in FY 2005.

**Combined city/county taxes**

Dare County residents paid the highest amount in taxes and fees to local government (\$4,056 per

capita). The counties of Mecklenburg (\$2,737), Currituck (\$2,417), Brunswick (\$2,344), and New Hanover (\$2,153) also rank in the top five in revenue collected per capita by county and municipal governments.

Residents in the counties of Alexander (\$785), Gates (\$792), Caswell (\$831), Greene (\$840), and Hoke (\$856 paid the lowest average amounts in taxes and fees to local governments.

**Local Tax Burden by Fiscal Year**

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2005	4.67%	4.77%	4.99%
2006	4.74%	4.87%	5.10%
2007	4.71%	4.84%	5.08%

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again leads the way with county and municipal revenue accounting for 11.87 percent of per-capita personal income. Second through fifth were the counties of Hyde (8.32 percent of per-capita personal income), Brunswick (8.31 percent), Bladen (7.86 percent), and Currituck (7.84 percent).

By comparison, taxes and fees collected by local governments accounted for 2.92 percent of per-capita personal income in Alexander County. Next lowest were Jones County and the Onslow County at 3.13 percent and 3.21 percent of per-capita personal income respectively. In 24 counties, total collections were at four percent of per-capita personal income or less.

Among the 31 cities with populations over 25,000, Charlotte again had the highest combined city/county tax and fee collections per capita. Asheville, Chapel Hill, Cary, and Wilmington were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Thomasville, Goldsboro, Kannapolis, and Fayetteville.

## Rankings of N.C. Counties by Combined Local Tax & Fee Burden Per Person

COUNTY	2007 COMBINED LOCAL BURDEN	2007 RANK	2006 COMBINED LOCAL BURDEN	2006 RANK	% CHANGE 2006-2007	2005 COMBINED LOCAL BURDEN	2005 RANK
N.C. Median	\$1,274.50	—	\$1,258.52	—	1.27%	\$1,214.54	—
<b>HIGH BURDEN — UPPER QUARTILE</b>							
Dare	\$4,056.17	1	\$4,250.04	1	-4.56%	\$4,062.35	1
Mecklenburg	\$2,736.99	2	\$2,677.47	2	2.22%	\$2,516.78	2
Currituck	\$2,416.59	3	\$2,452.50	3	-1.46%	\$2,427.35	3
Brunswick	\$2,343.72	4	\$2,378.88	4	-1.48%	\$2,335.91	4
New Hanover	\$2,153.13	5	\$2,188.31	6	-1.61%	\$2,191.34	5
Durham	\$2,143.12	6	\$2,229.05	5	-3.86%	\$2,178.72	6
Orange	\$2,085.94	7	\$1,996.92	7	4.46%	\$1,886.53	11
Wake	\$1,997.70	8	\$1,968.90	8	1.46%	\$1,977.10	7
Hyde	\$1,970.20	9	\$1,952.68	9	0.90%	\$1,933.22	9
Guilford	\$1,968.89	10	\$1,920.00	11	2.55%	\$1,936.18	8
Bladen	\$1,944.56	11	\$1,937.34	10	0.37%	\$1,888.89	10
Cabarrus	\$1,813.79	12	\$1,774.26	13	2.23%	\$1,631.97	14
Carteret	\$1,802.74	13	\$1,751.21	14	2.94%	\$1,714.96	13
Forsyth	\$1,757.30	14	\$1,795.17	12	-2.11%	\$1,743.03	12
Buncombe	\$1,742.89	15	\$1,588.92	18	9.69%	\$1,553.85	18
Watauga	\$1,714.32	16	\$1,624.70	16	5.52%	\$1,521.18	22
Wilson	\$1,642.27	17	\$1,637.34	15	0.30%	\$1,580.82	15
Union	\$1,585.83	18	\$1,476.08	25	7.44%	\$1,405.34	29
Macon	\$1,578.71	19	\$1,531.79	21	3.06%	\$1,572.37	16
Transylvania	\$1,551.72	20	\$1,598.74	17	-2.94%	\$1,433.82	25
Gaston	\$1,541.95	21	\$1,548.70	20	-0.44%	\$1,532.27	20
Pitt	\$1,530.21	22	\$1,573.76	19	-2.77%	\$1,561.63	17
Chatham	\$1,518.33	23	\$1,450.67	28	4.66%	\$1,354.40	33
Avery	\$1,515.22	24	\$1,460.66	26	3.73%	\$1,505.06	23
<b>AVERAGE BURDEN — SECOND AND THIRD QUANTILES</b>							
Moore	\$1,510.38	25	\$1,439.36	29	4.93%	\$1,452.72	24
Lee	\$1,503.25	26	\$1,507.40	22	-0.28%	\$1,542.17	19
Catawba	\$1,478.56	27	\$1,486.53	23	-0.54%	\$1,524.29	21
Chowan	\$1,472.13	28	\$1,394.66	34	5.55%	\$1,318.24	37
Alamance	\$1,461.55	29	\$1,390.59	35	5.10%	\$1,322.12	36
Iredell	\$1,451.34	30	\$1,413.87	33	2.65%	\$1,401.18	30
Tyrrell	\$1,448.41	31	\$1,378.86	36	5.04%	\$1,316.36	38
Cumberland	\$1,442.34	32	\$1,366.01	37	5.59%	\$1,345.91	34
Craven	\$1,435.94	33	\$1,455.25	27	-1.33%	\$1,420.93	27
Johnston	\$1,425.23	34	\$1,419.35	31	0.41%	\$1,382.27	31
Pasquotank	\$1,413.64	35	\$1,436.60	30	-1.60%	\$1,413.54	28
Person	\$1,413.08	36	\$1,346.22	41	4.97%	\$1,276.19	43
Haywood	\$1,406.29	37	\$1,350.18	40	4.16%	\$1,331.80	35
Pender	\$1,401.25	38	\$1,356.33	39	3.31%	\$1,290.32	40
Polk	\$1,399.67	39	\$1,341.89	42	4.31%	\$1,275.08	44
Edgecombe	\$1,398.90	40	\$1,418.89	32	-1.41%	\$1,427.06	26
Nash	\$1,389.98	41	\$1,274.32	49	9.08%	\$1,257.51	48
Harnett	\$1,368.84	42	\$1,137.04	68	20.39%	\$1,125.03	64
Lincoln	\$1,355.41	43	\$1,306.97	45	3.71%	\$1,307.70	39
Henderson	\$1,341.15	44	\$1,262.61	51	6.22%	\$1,211.44	52
Vance	\$1,324.87	45	\$1,292.99	47	2.47%	\$1,274.69	45
Beaufort	\$1,317.51	46	\$1,328.22	43	-0.81%	\$1,371.96	32
Lenoir	\$1,297.60	47	\$1,254.42	52	3.44%	\$1,216.86	50
Rockingham	\$1,284.76	48	\$1,239.42	54	3.66%	\$1,286.27	41

COUNTY	2007 COMBINED LOCAL BURDEN	2007 RANK	2006 COMBINED LOCAL BURDEN	2006 RANK	% CHANGE 2006-2007	2005 COMBINED LOCAL BURDEN	2005 RANK
Davie	\$1,284.41	49	\$1,159.81	63	10.74%	\$1,181.26	59
Stanly	\$1,264.59	50	\$1,268.01	50	-0.27%	\$1,232.74	49
Anson	\$1,258.36	51	\$1,211.54	56	3.86%	\$1,212.23	51
Martin	\$1,257.78	52	\$1,249.56	53	0.66%	\$1,261.97	46
Halifax	\$1,254.31	53	\$1,311.11	44	-4.33%	\$1,118.13	68
Rowan	\$1,251.81	54	\$1,232.98	55	1.53%	\$1,259.02	47
Surry	\$1,240.07	55	\$1,365.62	38	-9.19%	\$1,184.36	57
Perquimans	\$1,237.72	56	\$1,278.93	48	-3.22%	\$1,191.23	54
Cherokee	\$1,232.64	57	\$1,200.27	58	2.70%	\$1,210.20	53
Northampton	\$1,209.80	58	\$1,172.96	61	3.14%	\$1,187.19	56
Franklin	\$1,209.60	59	\$1,183.24	59	2.23%	\$1,110.61	69
Jackson	\$1,206.13	60	\$1,168.07	62	3.26%	\$1,124.36	65
Warren	\$1,203.67	61	\$1,180.42	60	1.97%	\$1,173.62	60
Alleghany	\$1,202.81	62	\$1,119.23	71	7.47%	\$1,102.95	70
Richmond	\$1,185.86	63	\$1,136.85	69	4.31%	\$1,184.29	58
Washington	\$1,175.48	64	\$1,156.05	65	1.68%	\$1,161.80	62
Montgomery	\$1,166.34	65	\$1,207.07	57	-3.37%	\$1,157.90	63
Hertford	\$1,164.63	66	\$1,159.67	64	0.43%	\$1,188.33	55
Pamlico	\$1,150.42	67	\$1,151.81	66	-0.12%	\$1,122.42	67
Wayne	\$1,145.68	68	\$1,116.41	72	2.62%	\$1,090.24	71
Duplin	\$1,121.52	69	\$1,141.14	67	-1.72%	\$1,122.56	66
Rutherford	\$1,113.40	70	\$1,081.23	75	2.98%	\$1,064.99	73
Caldwell	\$1,087.90	71	\$1,086.75	74	0.11%	\$1,065.91	72
Columbus	\$1,079.17	72	\$1,048.46	79	2.93%	\$1,005.61	79
Clay	\$1,065.48	73	\$1,063.78	77	0.16%	\$1,018.90	77
Ashe	\$1,062.32	74	\$974.42	83	9.02%	\$975.60	83

**LOW BURDEN — LOWER QUARTILE**

Robeson	\$1,059.96	75	\$1,072.41	76	-1.16%	\$1,002.77	80
Granville	\$1,035.35	76	\$1,025.22	80	0.99%	\$968.13	84
Camden	\$1,034.11	77	\$1,094.22	73	-5.49%	\$998.49	81
Cleveland	\$1,027.37	78	\$1,121.11	70	-8.36%	\$1,029.59	76
Onslow	\$1,025.87	79	\$934.16	89	9.82%	\$976.75	82
Wilkes	\$1,016.37	80	\$1,048.99	78	-3.11%	\$1,032.78	75
Bertie	\$1,014.56	81	\$952.89	88	6.47%	\$950.35	87
Sampson	\$1,010.53	82	\$971.01	84	4.07%	\$944.44	88
Mitchell	\$1,006.79	83	\$999.84	82	0.69%	\$1,035.76	74
Burke	\$992.46	84	\$1,012.89	81	-2.02%	\$1,015.13	78
Davidson	\$986.67	85	\$962.33	86	2.53%	\$961.75	86
Randolph	\$986.02	86	\$960.49	87	2.66%	\$967.18	85
McDowell	\$934.19	87	\$903.78	92	3.36%	\$867.27	92
Yadkin	\$925.75	88	\$923.12	90	0.28%	\$891.29	89
Stokes	\$923.79	89	\$918.73	91	0.55%	\$873.68	91
Swain	\$919.72	90	\$966.55	85	-4.85%	\$879.47	90
Yancey	\$894.00	91	\$876.45	93	2.00%	\$837.82	94
Madison	\$861.27	92	\$853.15	95	0.95%	\$841.69	93
Jones	\$860.65	93	\$816.53	96	5.40%	\$817.80	96
Hoke	\$856.64	94	\$771.16	99	11.08%	\$778.26	97
Greene	\$839.86	95	\$866.48	94	-3.07%	\$821.98	95
Caswell	\$831.24	96	\$760.73	100	9.27%	\$759.65	99
Gates	\$792.31	97	\$775.93	98	2.11%	\$748.53	100
Alexander	\$785.20	98	\$786.47	97	-0.16%	\$771.51	98
Graham	—	—	\$1,484.88	24	—	\$1,165.57	61
Scotland	—	—	\$1,293.86	46	—	\$1,277.08	42

Note: Data are according to fiscal years. FY 2006 and 2005 values have been adjusted for inflation.

## Rankings of Counties By Combined Local Tax & Fee Burden As % Of Income

COUNTY	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK	% CHANGE 2006-2007	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK
<b>N.C. Median</b>	<b>4.71%</b>	<b>—</b>	<b>4.74%</b>	<b>—</b>	<b>-0.57%</b>	<b>4.67%</b>	<b>—</b>
<b>HIGH BURDEN — UPPER QUARTILE</b>							
Dare	11.87%	1	12.76%	1	-6.98%	12.01%	1
Hyde	8.32%	2	8.04%	4	3.52%	8.25%	3
Brunswick	8.31%	3	8.45%	2	-1.67%	8.36%	2
Bladen	7.86%	4	7.90%	5	-0.47%	7.66%	5
Currituck	7.84%	5	8.24%	3	-4.87%	7.94%	4
Tyrrell	6.48%	6	6.14%	10	5.50%	6.05%	8
New Hanover	6.39%	7	6.70%	6	-4.69%	6.76%	6
Mecklenburg	6.18%	8	6.19%	9	-0.18%	5.81%	11
Avery	6.12%	9	5.95%	11	2.89%	6.02%	10
Durham	6.10%	10	6.47%	7	-5.63%	6.27%	7
Watauga	5.95%	11	5.82%	14	2.11%	5.56%	17
Macon	5.80%	12	5.83%	13	-0.43%	6.04%	9
Warren	5.71%	13	5.81%	15	-1.76%	5.64%	13
Pasquotank	5.69%	14	5.90%	12	-3.63%	5.74%	12
Carteret	5.62%	15	5.61%	20	0.20%	5.54%	18
Buncombe	5.56%	16	5.24%	29	6.18%	5.08%	30
Pender	5.53%	17	5.38%	27	2.79%	5.19%	27
Guilford	5.52%	18	5.49%	23	0.58%	5.49%	20
Cherokee	5.51%	19	5.41%	26	1.84%	5.60%	14
Edgecombe	5.50%	20	5.65%	17	-2.61%	5.51%	19
Wilson	5.50%	21	5.71%	16	-3.67%	5.59%	15
Cabarrus	5.47%	22	5.44%	24	0.57%	5.01%	34
Vance	5.40%	23	5.42%	25	-0.36%	5.30%	23
Harnett	5.33%	24	4.51%	60	17.98%	4.48%	59
<b>AVERAGE BURDEN — SECOND AND THIRD QUARTILES</b>							
Pitt	5.27%	25	5.57%	22	-5.40%	5.57%	16
Person	5.26%	26	5.13%	32	2.56%	4.77%	46
Transylvania	5.23%	27	5.62%	19	-6.90%	5.01%	35
Halifax	5.19%	28	5.59%	21	-7.08%	4.80%	41
Lee	5.19%	29	5.27%	28	-1.62%	5.39%	22
Alamance	5.17%	30	5.05%	39	2.44%	4.67%	52
Union	5.13%	31	4.83%	48	6.36%	4.69%	50
Chowan	5.09%	32	4.92%	45	3.44%	4.75%	47
Anson	5.07%	33	5.02%	41	0.90%	5.09%	28
Wake	5.06%	34	5.08%	34	-0.47%	5.08%	29
Haywood	5.05%	35	5.02%	42	0.48%	4.95%	38
Orange	5.03%	36	5.05%	38	-0.32%	4.77%	45
Gaston	4.99%	37	5.07%	35	-1.51%	4.97%	36
Hertford	4.95%	38	5.05%	36	-2.06%	5.21%	26
Richmond	4.94%	39	4.84%	46	1.96%	5.03%	33
Catawba	4.92%	40	5.16%	30	-4.63%	5.28%	24
Robeson	4.89%	41	5.12%	33	-4.44%	4.78%	43
Johnston	4.88%	42	5.00%	43	-2.42%	4.84%	39
Martin	4.86%	43	4.94%	44	-1.75%	5.07%	31
Forsyth	4.83%	44	5.05%	37	-4.46%	4.81%	40
Rockingham	4.81%	45	4.78%	49	0.64%	4.95%	37
Beaufort	4.81%	46	5.04%	40	-4.49%	5.24%	25
Washington	4.78%	47	4.84%	47	-1.20%	4.77%	44

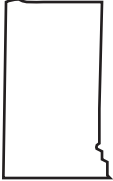





COUNTY	2007 COMBINED LOCAL BURDEN AS % OF INCOME	2007 RANK	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK	% CHANGE 2006-2007	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK
Iredell	4.75%	48	4.60%	58	3.17%	4.60%	53
Lincoln	4.72%	49	4.68%	55	0.76%	4.78%	42
Duplin	4.70%	50	4.72%	52	-0.47%	4.67%	51
Nash	4.70%	51	4.38%	64	7.31%	4.22%	65
Jackson	4.63%	52	4.61%	56	0.27%	4.53%	57
Craven	4.62%	53	4.76%	50	-2.93%	4.71%	48
Lenoir	4.60%	54	4.55%	59	1.01%	4.40%	62
Franklin	4.58%	55	4.61%	57	-0.59%	4.21%	68
Surry	4.56%	56	5.15%	31	-11.45%	4.42%	61
Stanly	4.54%	57	4.70%	53	-3.24%	4.70%	49
Montgomery	4.54%	58	4.75%	51	-4.54%	4.53%	56
Perquimans	4.50%	59	4.69%	54	-4.09%	4.58%	55
Alleghany	4.49%	60	4.33%	66	3.71%	4.22%	66
Clay	4.40%	61	4.44%	61	-0.89%	4.37%	63
Rutherford	4.37%	62	4.38%	63	-0.34%	4.21%	67
Northampton	4.35%	63	4.30%	68	1.31%	4.50%	58
Rowan	4.32%	64	4.36%	65	-0.93%	4.45%	60
Mitchell	4.30%	65	4.39%	62	-1.99%	4.60%	54
Cumberland	4.21%	66	4.12%	72	2.19%	4.37%	64
Granville	4.20%	67	4.32%	67	-2.86%	4.01%	71
Wayne	4.18%	68	4.23%	71	-1.16%	4.10%	69
Henderson	4.14%	69	4.05%	75	2.05%	3.92%	75
Sampson	4.09%	70	3.83%	82	6.73%	3.78%	82
Moore	4.09%	71	4.02%	76	1.79%	4.05%	70
Yancey	4.07%	72	4.09%	73	-0.44%	3.83%	80
Ashe	4.05%	73	3.82%	83	5.98%	3.80%	81
Columbus	4.03%	74	4.02%	77	0.30%	3.97%	74

**LOW BURDEN — LOWER QUARTILE**




Bertie	3.98%	75	3.90%	79	2.00%	4.01%	72
McDowell	3.96%	76	3.89%	80	1.95%	3.69%	86
Caldwell	3.95%	77	4.01%	78	-1.41%	3.85%	79
Swain	3.93%	78	4.26%	69	-7.94%	3.91%	76
Pamlico	3.89%	79	4.05%	74	-4.00%	3.98%	73
Hoke	3.87%	80	3.53%	94	9.49%	3.76%	83
Davie	3.86%	81	3.59%	91	7.44%	3.61%	87
Chatham	3.82%	82	3.80%	84	0.58%	3.53%	90
Cleveland	3.80%	83	4.25%	70	-10.57%	3.89%	77
Randolph	3.77%	84	3.73%	87	1.06%	3.71%	85
Polk	3.70%	85	3.74%	86	-1.15%	3.49%	92
Greene	3.68%	86	3.70%	88	-0.37%	3.50%	91
Burke	3.64%	87	3.79%	85	-4.03%	3.85%	78
Madison	3.55%	88	3.61%	90	-1.74%	3.56%	89
Stokes	3.51%	89	3.58%	92	-1.82%	3.30%	96
Camden	3.48%	90	3.87%	81	-10.09%	3.61%	88
Yadkin	3.47%	91	3.55%	93	-2.29%	3.37%	94
Wilkes	3.45%	92	3.62%	89	-4.68%	3.73%	84
Davidson	3.43%	93	3.45%	95	-0.44%	3.32%	95
Caswell	3.34%	94	3.16%	97	5.46%	3.16%	97
Gates	3.27%	95	3.17%	96	3.20%	3.05%	99
Onslow	3.21%	96	2.98%	99	7.75%	3.43%	93
Jones	3.13%	97	2.93%	100	6.79%	3.15%	98
Alexander	2.92%	98	2.99%	98	-2.41%	2.86%	100
Graham	—	—	6.47%	8	—	5.03%	32
Scotland	—	—	5.63%	18	—	5.48%	21



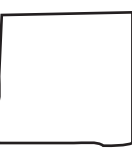
## Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA RANK				
<b>N.C. Median</b>	<b>2.23%</b>	<b>—</b>	<b>\$613.33</b>	<b>—</b>					
Dare	5.45%	1	\$1,861.48	1	Anson	2.22%	51	\$549.77	66
Hyde	4.14%	2	\$979.97	10	Pamlico	2.21%	52	\$652.12	40
Brunswick	3.90%	3	\$1,099.98	5	Ashe	2.20%	53	\$576.30	60
Avery	3.65%	4	\$902.78	15	Montgomery	2.18%	54	\$560.36	62
Currituck	3.53%	5	\$1,088.27	6	Duplin	2.17%	55	\$518.70	73
Tyrrell	3.33%	6	\$745.80	27	Stanly	2.17%	56	\$604.85	52
Durham	3.32%	7	\$1,165.75	4	Washington	2.17%	57	\$533.63	70
Pender	3.18%	8	\$806.82	22	Northampton	2.16%	58	\$600.66	54
Mecklenburg	3.04%	9	\$1,347.31	2	Polk	2.16%	59	\$818.31	19
Orange	3.03%	10	\$1,253.97	3	Chowan	2.13%	60	\$616.04	49
Macon	3.02%	11	\$822.09	18	Nash	2.11%	61	\$625.04	46
New Hanover	3.02%	12	\$1,016.74	8	Henderson	2.09%	62	\$676.73	36
Watauga	3.01%	13	\$867.37	16	Madison	2.08%	63	\$504.93	78
Warren	2.98%	14	\$628.65	45	Granville	2.07%	64	\$509.93	75
Carteret	2.93%	15	\$938.68	12	Chatham	2.05%	65	\$815.71	20
Guilford	2.92%	16	\$1,041.30	7	Columbus	2.05%	66	\$549.32	67
Buncombe	2.92%	17	\$915.01	14	Rutherford	2.05%	67	\$522.07	72
Transylvania	2.90%	18	\$860.54	17	Davie	2.04%	68	\$678.99	35
Person	2.88%	19	\$773.67	24	Sampson	2.04%	69	\$503.35	79
Lee	2.80%	20	\$810.75	21	Surry	2.04%	70	\$553.83	65
Cabarrus	2.80%	21	\$926.90	13	Perquimans	2.01%	71	\$554.00	64
Haywood	2.77%	22	\$772.92	25	Cumberland	2.01%	72	\$688.59	32
Cherokee	2.70%	23	\$603.75	53	Pasquotank	1.99%	73	\$495.29	81
Jackson	2.63%	24	\$684.99	33	Robeson	1.99%	74	\$430.90	92
Forsyth	2.63%	25	\$955.72	11	Harnett	1.98%	75	\$508.96	76
Wilson	2.56%	26	\$765.91	26	Wayne	1.98%	76	\$542.73	69
Alleghany	2.55%	27	\$684.35	34	Mitchell	1.97%	77	\$461.60	88
Gaston	2.54%	28	\$785.92	23	Moore	1.97%	78	\$728.66	30
Halifax	2.51%	29	\$607.01	51	Yadkin	1.97%	79	\$525.97	71
Wake	2.50%	30	\$986.99	9	Camden	1.93%	80	\$572.44	61
Alamance	2.46%	31	\$695.41	31	Randolph	1.90%	81	\$497.13	80
Martin	2.43%	32	\$629.34	44	Stokes	1.88%	82	\$493.62	83
Union	2.41%	33	\$745.58	28	Craven	1.87%	83	\$580.15	58
Iredell	2.41%	34	\$735.30	29	Cleveland	1.81%	84	\$490.20	85
Edgecombe	2.40%	35	\$610.62	50	Caldwell	1.79%	85	\$491.90	84
Clay	2.39%	36	\$578.62	59	Gates	1.79%	86	\$433.19	91
Bladen	2.38%	37	\$588.24	56	Davidson	1.77%	87	\$508.54	77
Hertford	2.38%	38	\$559.58	63	Bertie	1.76%	88	\$449.20	89
Vance	2.37%	39	\$581.38	57	McDowell	1.76%	89	\$415.19	93
Rockingham	2.33%	40	\$622.90	47	Burke	1.75%	90	\$478.65	86
Pitt	2.28%	41	\$661.46	38	Wilkes	1.74%	91	\$513.57	74
Richmond	2.26%	42	\$542.91	68	Jones	1.73%	92	\$475.64	87
Beaufort	2.26%	43	\$618.54	48	Hoke	1.70%	93	\$376.50	96
Yancey	2.25%	44	\$494.25	82	Greene	1.68%	94	\$383.22	95
Lincoln	2.25%	45	\$645.48	41	Caswell	1.55%	95	\$386.42	94
Johnston	2.24%	46	\$655.39	39	Swain	1.40%	96	\$329.18	98
Catawba	2.24%	47	\$672.56	37	Onslow	1.37%	97	\$437.20	90
Lenoir	2.24%	48	\$630.88	43	Alexander	1.24%	98	\$335.25	97
Franklin	2.23%	49	\$589.10	55	Graham	<i>Did not submitted AFIR data</i>			
Rowan	2.22%	50	\$644.48	42	Scotland	<i>Did not submitted AFIR data</i>			







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance 	2007 Burden: 5.17% 2006 Burden: 5.05% 2005 Burden: 4.67%	County Rev./Income 2.61% (86) County Rev. Per Cap. \$738.02 (82) Property Tax/Income 1.57% (77) Property Tax Per Cap. \$443.03 (75) Sales Tax/Income 0.67% (66) Sales Tax Per Capita \$188.70 (70)	County Rev./Income 2.60% (89) County Rev. Per Cap. \$715.86 (83) Property Tax/Income 1.58% (80) Property Tax Per Cap. \$435.16 (74) Sales Tax/Income 0.64% (68) Sales Tax Per Capita \$176.93 (76)	Alamance 356 (68) Burlington 47,692 (23) Elon 7,097 (76) Gibsonville 5,253 (43) Graham 14,277 (71) Greenlevel 2,375 (175) Haw River 1,991 (101) Mebane 8,283 (25) Ossipee 457 (170) Swepsonville 1,129 (187)
	Change FY06-07: 2.44% Rank: 30 (2007), 39 (2006)  Population: 139,786 Per Capita Income: 28,265 Rank: 18 (Pop.), 39 (PCI)			
Alexander 	2007 Burden: 2.92% 2006 Burden: 2.99% 2005 Burden: 2.86%	County Rev./Income 2.49% (90) County Rev. Per Cap. \$672.03 (91) Property Tax/Income 1.19% (97) Property Tax Per Cap. \$319.68 (97) Sales Tax/Income 0.75% (48) Sales Tax Per Capita \$201.91 (48)	County Rev./Income 2.55% (92) County Rev. Per Cap. \$671.25 (93) Property Tax/Income 1.24% (99) Property Tax Per Cap. \$325.27 (97) Sales Tax/Income 0.73% (49) Sales Tax Per Capita \$191.47 (52)	Taylorsville 1,920 (138)
	Change FY06-07: -2.41% Rank: 98 (2007), 98 (2006)  Population: 36,296 Per Capita Income: 26,936 Rank: 66 (Pop.), 54 (PCI)			
Alleghany 	2007 Burden: 4.49% 2006 Burden: 4.33% 2005 Burden: 4.22%	County Rev./Income 3.94% (16) County Rev. Per Cap. \$1,056.64 (20) Property Tax/Income 2.46% (13) Property Tax Per Cap. \$659.53 (19) Sales Tax/Income 0.80% (37) Sales Tax Per Capita \$213.45 (41)	County Rev./Income 3.79% (20) County Rev. Per Cap. \$979.31 (31) Property Tax/Income 2.26% (20) Property Tax Per Cap. \$583.56 (34) Sales Tax/Income 0.81% (31) Sales Tax Per Capita \$210.43 (35)	Sparta 1,799 (75)
	Change FY06-07: 3.71% Rank: 60 (2007), 66 (2006)  Population: 11,012 Per Capita Income: 26,786 Rank: 94 (Pop.), 56 (PCI)			
Anson 	2007 Burden: 5.07% 2006 Burden: 5.02% 2005 Burden: 5.09%	County Rev./Income 3.07% (53) County Rev. Per Cap. \$760.86 (73) Property Tax/Income 1.89% (42) Property Tax Per Cap. \$468.30 (58) Sales Tax/Income 0.64% (73) Sales Tax Per Capita \$159.99 (94)	County Rev./Income 3.06% (59) County Rev. Per Cap. \$737.85 (77) Property Tax/Income 1.91% (46) Property Tax Per Cap. \$459.92 (64) Sales Tax/Income 0.60% (81) Sales Tax Per Capita \$144.98 (97)	Ansonville 615 (163) Lilesville 441 (75) McFarlan 85 (185) Morven 559 (158) Peachland 570 (142) Polkton 2,908 (184) Wadesboro 5,564 (70)
	Change FY06-07: 0.90% Rank: 33 (2007), 41 (2006)  Population: 25,371 Per Capita Income: 24,818 Rank: 74 (Pop.), 74 (PCI)			
Ashe 	2007 Burden: 4.05% 2006 Burden: 3.82% 2005 Burden: 3.80%	County Rev./Income 3.49% (26) County Rev. Per Cap. \$914.61 (43) Property Tax/Income 1.99% (30) Property Tax Per Cap. \$521.79 (45) Sales Tax/Income 0.91% (15) Sales Tax Per Capita \$239.59 (17)	County Rev./Income 3.30% (42) County Rev. Per Cap. \$842.07 (56) Property Tax/Income 1.90% (48) Property Tax Per Cap. \$483.93 (53) Sales Tax/Income 0.86% (24) Sales Tax Per Capita \$220.16 (25)	Jefferson 1,435 (65) Lansing 150 (84) West Jefferson 1,154 (32)
	Change FY06-07: 5.98% Rank: 73 (2007), 83 (2006)  Population: 25,774 Per Capita Income: 26,224 Rank: 73 (Pop.), 62 (PCI)			
Avery 	2007 Burden: 6.12% 2006 Burden: 5.95% 2005 Burden: 6.02%	County Rev./Income 4.91% (5) County Rev. Per Cap. \$1,213.96 (11) Property Tax/Income 3.19% (4) Property Tax Per Cap. \$789.49 (7) Sales Tax/Income 1.20% (4) Sales Tax Per Capita \$297.75 (5)	County Rev./Income 4.85% (7) County Rev. Per Cap. \$1,190.32 (12) Property Tax/Income 3.13% (6) Property Tax Per Cap. \$767.30 (8) Sales Tax/Income 1.13% (4) Sales Tax Per Capita \$277.23 (7)	Banner Elk 1,015 (18) Crossnore 298 (40) Elk Park 449 (31) Grandfather Village 79 (48) Newland 696 (21) Sugar Mountain 239 (7)
	Change FY06-07: 2.89% Rank: 9 (2007), 11 (2006)  Population: 18,174 Per Capita Income: 24,747 Rank: 86 (Pop.), 75 (PCI)			






\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 4.81% 2006 Burden: 5.04% 2005 Burden: 5.24%  Change FY06-07: -4.49% Rank: 46 (2007), 40 (2006)  Population: 46,346 Per Capita Income: 27,391 Rank: 54 (Pop.), 49 (PCI)	County Rev./Income 3.04% (56) County Rev. Per Cap. \$832.73 (55) Property Tax/Income 1.93% (34) Property Tax Per Cap. \$529.72 (42) Sales Tax/Income 0.81% (33) Sales Tax Per Capita \$222.73 (32)	County Rev./Income 3.07% (55) County Rev. Per Cap. \$809.88 (61) Property Tax/Income 1.95% (39) Property Tax Per Cap. \$514.24 (45) Sales Tax/Income 0.81% (33) Sales Tax Per Capita \$213.12 (30)	Aurora 571 (63) Bath 294 (42) Belhaven 1,945 (—) Chocowinity 714 (61) Pantego 172 (69) Washington 9,936 (27) Washington Park 441 (105)
	2007 Burden: 3.98% 2006 Burden: 3.90% 2005 Burden: 4.01%  Change FY06-07: 2.00% Rank: 75 (2007), 79 (2006)  Population: 19,355 Per Capita Income: 25,482 Rank: 83 (Pop.), 69 (PCI)	County Rev./Income 3.03% (58) County Rev. Per Cap. \$772.34 (70) Property Tax/Income 1.63% (72) Property Tax Per Cap. \$415.93 (81) Sales Tax/Income 0.64% (75) Sales Tax Per Capita \$163.97 (91)	County Rev./Income 3.28% (44) County Rev. Per Cap. \$800.26 (63) Property Tax/Income 1.68% (73) Property Tax Per Cap. \$409.04 (84) Sales Tax/Income 0.63% (74) Sales Tax Per Capita \$154.00 (95)	Askeville 170 (136) Aulander 857 (90) Colerain 213 (88) Kelford 248 (175) Lewiston Woodville 573 (131) Powellsville 251 (169) Roxobel 262 (154) Windsor 2,249 (151)
	2007 Burden: 7.86% 2006 Burden: 7.90% 2005 Burden: 7.66%  Change FY06-07: -0.47% Rank: 4 (2007), 5 (2006)  Population: 32,870 Per Capita Income: 24,733 Rank: 69 (Pop.), 76 (PCI)	County Rev./Income 6.60% (4) County Rev. Per Cap. \$1,631.48 (4) Property Tax/Income 2.04% (29) Property Tax Per Cap. \$503.89 (49) Sales Tax/Income 0.80% (38) Sales Tax Per Capita \$196.75 (56)	County Rev./Income 6.62% (4) County Rev. Per Cap. \$1,623.73 (4) Property Tax/Income 2.05% (32) Property Tax Per Cap. \$502.07 (49) Sales Tax/Income 0.77% (43) Sales Tax Per Capita \$187.64 (58)	Bladenboro 1,683 (27) Clarkton 779 (17) Dublin 252 (16) East Arcadia 532 (27) Elizabethtown 3,715 (21) Tar Heel 65 (23) White Lake 590 (13)
	2007 Burden: 8.31% 2006 Burden: 8.45% 2005 Burden: 8.36%  Change FY06-07: -1.67% Rank: 3 (2007), 2 (2006)  Population: 94,964 Per Capita Income: 28,202 Rank: 28 (Pop.), 41 (PCI)	County Rev./Income 4.75% (6) County Rev. Per Cap. \$1,339.48 (6) Property Tax/Income 3.15% (6) Property Tax Per Cap. \$888.99 (6) Sales Tax/Income 0.87% (22) Sales Tax Per Capita \$244.89 (16)	County Rev./Income 4.95% (6) County Rev. Per Cap. \$1,394.02 (6) Property Tax/Income 3.22% (5) Property Tax Per Cap. \$905.44 (5) Sales Tax/Income 0.86% (25) Sales Tax Per Capita \$240.97 (14)	BRUNSWICK COUNTY Bald Head Island 241 (1) Belville 1,440 (42) Boiling Spring Lakes 3,983 (37) Bolivia 167 (38) Calabash 1,420 (40) Carolina Shores 2,671 (36) Caswell Beach 478 (14) Holden Beach 915 (10) Leland 9,607 (28) Navassa 1,826 (—) Northwest 812 (32) Oak Island 8,093 (3) Ocean Isle Beach 501 (4) Sandy Creek 285 (30) Shallotte 1,843 (19) Southport 2,860 (24) St. James 1,941 (39) Sunset Beach 2,280 (13) Varnamtown 568 (36)
	2007 Burden: 5.56% 2006 Burden: 5.24% 2005 Burden: 5.08%  Change FY06-07: 6.18% Rank: 16 (2007), 29 (2006)  Population: 221,320 Per Capita Income: 31,345 Rank: 7 (Pop.), 18 (PCI)	County Rev./Income 3.67% (20) County Rev. Per Cap. \$1,150.08 (13) Property Tax/Income 2.19% (19) Property Tax Per Cap. \$687.14 (16) Sales Tax/Income 0.84% (26) Sales Tax Per Capita \$263.45 (13)	County Rev./Income 3.46% (32) County Rev. Per Cap. \$1,050.36 (18) Property Tax/Income 1.92% (44) Property Tax Per Cap. \$584.05 (33) Sales Tax/Income 0.84% (27) Sales Tax Per Capita \$253.98 (13)	BUNCOMBE COUNTY Asheville 75,948 (2) Biltmore Forest 1,510 (14) Black Mountain 7,805 (19) Montreat 703 (15) Weaverville 2,882 (15) Woodfin 4,612 (87)
	2007 Burden: 3.64% 2006 Burden: 3.79% 2005 Burden: 3.85%  Change FY06-07: -4.03% Rank: 87 (2007), 85 (2006)  Population: 88,663 Per Capita Income: 27,295 Rank: 31 (Pop.), 50 (PCI)	County Rev./Income 2.25% (97) County Rev. Per Cap. \$613.58 (98) Property Tax/Income 1.36% (94) Property Tax Per Cap. \$372.27 (90) Sales Tax/Income 0.36% (98) Sales Tax Per Capita \$98.77 (98)	County Rev./Income 2.41% (95) County Rev. Per Cap. \$645.58 (97) Property Tax/Income 1.39% (95) Property Tax Per Cap. \$370.95 (92) Sales Tax/Income 0.35% (100) Sales Tax Per Capita \$94.28 (100)	Connelly Springs 1,837 (195) Drexel 1,918 (174) Glen Alpine 1,251 (180) Hildebran 1,754 (186) Morganton 17,066 (55) Rhodhiss 898 (177) Rutherford College 1,300 (188) Valdese 4,572 (139)



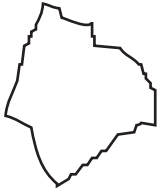

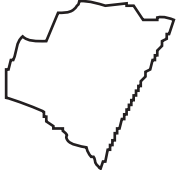

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 5.47% 2006 Burden: 5.44% 2005 Burden: 5.01%  Change FY06-07: 0.57% Rank: 22 (2007), 24 (2006)  Population: 157,179 Per Capita Income: 33,161 Rank: 12 (Pop.), 14 (PCI)	County Rev./Income 3.01% (61) County Rev. Per Cap. \$998.37 (30) Property Tax/Income 1.88% (44) Property Tax Per Cap. \$623.11 (24) Sales Tax/Income 0.68% (63) Sales Tax Per Capita \$225.26 (28)	County Rev./Income 3.06% (60) County Rev. Per Cap. \$997.31 (28) Property Tax/Income 1.94% (40) Property Tax Per Cap. \$631.92 (21) Sales Tax/Income 0.62% (76) Sales Tax Per Capita \$203.02 (42)	Concord 66,107 (15) Harrisburg 5,694 (29) Kannapolis 41,273 (28) Midland 2,963 (146) Mount Pleasant 1,466 (54)
	2007 Burden: 3.95% 2006 Burden: 4.01% 2005 Burden: 3.85%  Change FY06-07: -1.41% Rank: 77 (2007), 78 (2006)  Population: 79,298 Per Capita Income: 27,520 Rank: 33 (Pop.), 46 (PCI)	County Rev./Income 2.42% (93) County Rev. Per Cap. \$665.61 (92) Property Tax/Income 1.38% (91) Property Tax Per Cap. \$378.82 (87) Sales Tax/Income 0.60% (84) Sales Tax Per Capita \$164.63 (90)	County Rev./Income 2.50% (93) County Rev. Per Cap. \$678.12 (92) Property Tax/Income 1.43% (91) Property Tax Per Cap. \$388.59 (89) Sales Tax/Income 0.60% (83) Sales Tax Per Capita \$161.39 (91)	Cahah's Mountain 2,821 (192) Cedar Rock 319 (181) Gamewell 3,844 (194) Granite Falls 4,845 (147) Hudson 3,116 (159) Lenoir 18,588 (58) Sawmills 5,063 (88)
	2007 Burden: 3.48% 2006 Burden: 3.87% 2005 Burden: 3.61%  Change FY06-07: -10.09% Rank: 90 (2007), 81 (2006)  Population: 9,284 Per Capita Income: 29,705 Rank: 97 (Pop.), 26 (PCI)	County Rev./Income 3.14% (44) County Rev. Per Cap. \$932.38 (39) Property Tax/Income 1.93% (36) Property Tax Per Cap. \$572.44 (35) Sales Tax/Income 0.73% (53) Sales Tax Per Capita \$217.78 (37)	County Rev./Income 3.50% (30) County Rev. Per Cap. \$987.75 (29) Property Tax/Income 2.03% (35) Property Tax Per Cap. \$573.75 (36) Sales Tax/Income 0.79% (37) Sales Tax Per Capita \$223.83 (20)	No incorporated municipalities.
	2007 Burden: 5.62% 2006 Burden: 5.61% 2005 Burden: 5.54%  Change FY06-07: 0.20% Rank: 15 (2007), 20 (2006)  Population: 63,558 Per Capita Income: 32,086 Rank: 39 (Pop.), 16 (PCI)	County Rev./Income 3.49% (27) County Rev. Per Cap. \$1,118.33 (15) Property Tax/Income 2.08% (23) Property Tax Per Cap. \$668.12 (17) Sales Tax/Income 0.82% (30) Sales Tax Per Capita \$264.24 (12)	County Rev./Income 3.50% (29) County Rev. Per Cap. \$1,092.18 (16) Property Tax/Income 2.04% (33) Property Tax Per Cap. \$638.60 (19) Sales Tax/Income 0.82% (28) Sales Tax Per Capita \$257.40 (12)	Atlantic Beach 1,812 (7) Beaufort 4,005 (28) Bogue 652 (134) Cape Carteret 1,422 (56) Cedar Point 876 (59) Emerald Isle 3,861 (12) Indian Beach 90 (5) Morehead City 8,390 (11) Newport 3,735 (53) Peletier 537 (129) Pine Knoll Shores 1,614 (10)
	2007 Burden: 3.34% 2006 Burden: 3.16% 2005 Burden: 3.16%  Change FY06-07: 5.46% Rank: 94 (2007), 97 (2006)  Population: 23,523 Per Capita Income: 24,915 Rank: 77 (Pop.), 72 (PCI)	County Rev./Income 2.92% (71) County Rev. Per Cap. \$727.33 (85) Property Tax/Income 1.51% (84) Property Tax Per Cap. \$376.03 (89) Sales Tax/Income 0.69% (61) Sales Tax Per Capita \$172.50 (84)	County Rev./Income 2.79% (81) County Rev. Per Cap. \$670.12 (94) Property Tax/Income 1.40% (94) Property Tax Per Cap. \$336.88 (96) Sales Tax/Income 0.67% (62) Sales Tax Per Capita \$161.67 (89)	Milton 117 (—) Yanceyville 2,142 (167)
	2007 Burden: 4.92% 2006 Burden: 5.16% 2005 Burden: 5.28%  Change FY06-07: -4.63% Rank: 40 (2007), 30 (2006)  Population: 151,128 Per Capita Income: 30,074 Rank: 15 (Pop.), 24 (PCI)	County Rev./Income 2.93% (69) County Rev. Per Cap. \$882.04 (50) Property Tax/Income 1.50% (86) Property Tax Per Cap. \$451.13 (67) Sales Tax/Income 0.74% (51) Sales Tax Per Capita \$223.39 (30)	County Rev./Income 3.07% (56) County Rev. Per Cap. \$884.66 (51) Property Tax/Income 1.58% (81) Property Tax Per Cap. \$454.55 (67) Sales Tax/Income 0.71% (54) Sales Tax Per Capita \$205.94 (39)	Brookford 432 (50) Catawba 731 (29) Claremont 1,095 (—) Conover 7,792 (36) Hickory 40,212 (13) Long View 4,838 (111) Maiden 3,367 (62) Newton 13,229 (46)




\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*	
Chatham 	2007 Burden: 3.82% 2006 Burden: 3.80% 2005 Burden: 3.53%	County Rev./Income 2.94% (67)	County Rev./Income 2.93% (68)	Goldston	347 (53)
	Change FY06-07: 0.58% Rank: 82 (2007), 84 (2006)	County Rev. Per Cap. \$1,168.17 (12)	County Rev. Per Cap. \$1,116.65 (14)	Pittsboro	2,468 (33)
	Population: 57,707 Per Capita Income: 39,704 Rank: 43 (Pop.), 3 (PCI)	Property Tax/Income 1.93% (35)	Property Tax/Income 1.95% (38)	Siler City	8,209 (35)
		Property Tax Per Cap. \$765.54 (8)	Property Tax Per Cap. \$745.56 (11)		
		Sales Tax/Income 0.53% (93)	Sales Tax/Income 0.52% (96)		
		Sales Tax Per Capita \$209.97 (44)	Sales Tax Per Capita \$197.00 (48)		
Cherokee 	2007 Burden: 5.51% 2006 Burden: 5.41% 2005 Burden: 5.60%	County Rev./Income 4.62% (9)	County Rev./Income 4.51% (12)	Andrews	1,909 (55)
	Change FY06-07: 1.84% Rank: 19 (2007), 26 (2006)	County Rev. Per Cap. \$1,033.59 (22)	County Rev. Per Cap. \$1,001.17 (25)	Murphy	1,632 (25)
	Population: 26,816 Per Capita Income: 22,384 Rank: 72 (Pop.), 95 (PCI)	Property Tax/Income 2.46% (14)	Property Tax/Income 2.31% (17)		
		Property Tax Per Cap. \$551.03 (38)	Property Tax Per Cap. \$512.50 (46)		
		Sales Tax/Income 1.24% (2)	Sales Tax/Income 1.21% (2)		
		Sales Tax Per Capita \$277.51 (10)	Sales Tax Per Capita \$268.93 (9)		
Chowan 	2007 Burden: 5.09% 2006 Burden: 4.92% 2005 Burden: 4.75%	County Rev./Income 3.54% (24)	County Rev./Income 3.44% (33)	Edenton	5,082 (33)
	Change FY06-07: 3.44% Rank: 32 (2007), 45 (2006)	County Rev. Per Cap. \$1,024.39 (24)	County Rev. Per Cap. \$974.22 (32)		
	Population: 14,664 Per Capita Income: 28,933 Rank: 88 (Pop.), 35 (PCI)	Property Tax/Income 1.82% (52)	Property Tax/Income 1.75% (63)		
		Property Tax Per Cap. \$526.29 (44)	Property Tax Per Cap. \$494.83 (51)		
		Sales Tax/Income 0.81% (35)	Sales Tax/Income 0.78% (41)		
		Sales Tax Per Capita \$233.16 (23)	Sales Tax Per Capita \$220.47 (24)		
Clay 	2007 Burden: 4.40% 2006 Burden: 4.44% 2005 Burden: 4.37%	County Rev./Income 4.16% (13)	County Rev./Income 4.21% (14)	Hayesville	488 (92)
	Change FY06-07: -0.89% Rank: 61 (2007), 61 (2006)	County Rev. Per Cap. \$1,006.89 (29)	County Rev. Per Cap. \$1,009.99 (23)		
	Population: 10,144 Per Capita Income: 24,222 Rank: 96 (Pop.), 83 (PCI)	Property Tax/Income 2.35% (15)	Property Tax/Income 2.36% (16)		
		Property Tax Per Cap. \$569.94 (36)	Property Tax Per Cap. \$565.07 (38)		
		Sales Tax/Income 1.07% (8)	Sales Tax/Income 1.00% (9)		
		Sales Tax Per Capita \$259.73 (14)	Sales Tax Per Capita \$240.86 (15)		
Cleveland 	2007 Burden: 3.80% 2006 Burden: 4.25% 2005 Burden: 3.89%	County Rev./Income 2.62% (85)	County Rev./Income 2.61% (88)	CLEVELAND COUNTY	
	Change FY06-07: -10.57% Rank: 83 (2007), 70 (2006)	County Rev. Per Cap. \$709.23 (88)	County Rev. Per Cap. \$689.70 (89)	Belwood	1,015 (199)
	Population: 96,714 Per Capita Income: 27,058 Rank: 26 (Pop.), 53 (PCI)	Property Tax/Income 1.43% (89)	Property Tax/Income 1.47% (88)	Boiling Springs	4,039 (179)
		Property Tax Per Cap. \$386.75 (86)	Property Tax Per Cap. \$389.21 (88)	Casar	303 (210)
		Sales Tax/Income 0.61% (82)	Sales Tax/Income 0.59% (84)	Earl	233 (206)
		Sales Tax Per Capita \$163.84 (92)	Sales Tax Per Capita \$157.09 (93)	Fallston	608 (209)
				Grover	692 (155)
				Kings Mountain	10,592 (77)
				Kingstown	820 (205)
				Lattimore	443 (207)
				Lawndale	635 (201)
				Mooresboro	313 (212)
				Patterson Springs	603 (213)
				Polkville	537 (211)
				Shelby	20,863 (78)
				Waco	325 (208)
Columbus 	2007 Burden: 4.03% 2006 Burden: 4.02% 2005 Burden: 3.97%	County Rev./Income 3.05% (54)	County Rev./Income 3.06% (57)	Boardman	197 (176)
	Change FY06-07: 0.30% Rank: 74 (2007), 77 (2006)	County Rev. Per Cap. \$817.92 (60)	County Rev. Per Cap. \$799.06 (65)	Bolton	484 (115)
	Population: 54,656 Per Capita Income: 26,786 Rank: 48 (Pop.), 56 (PCI)	Property Tax/Income 1.78% (59)	Property Tax/Income 1.79% (55)	Brunswick	1,062 (168)
		Property Tax Per Cap. \$478.03 (55)	Property Tax Per Cap. \$467.87 (59)	Cerro Gordo	243 (157)
		Sales Tax/Income 0.63% (77)	Sales Tax/Income 0.66% (64)	Chadbourne	2,117 (100)
		Sales Tax Per Capita \$168.11 (87)	Sales Tax Per Capita \$172.49 (79)	Fair Bluff	1,217 (134)
				Lake Waccamaw	1,335 (88)
				Sandyfield	344 (150)
				Tabor City	2,561 (74)
				Whiteville	5,112 (41)




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 4.62% 2006 Burden: 4.76% 2005 Burden: 4.71%  Change FY06-07: -2.93% Rank: 53 (2007), 50 (2006)  Population: 95,558 Per Capita Income: 31,107 Rank: 27 (Pop.), 19 (PCI)	County Rev./Income 2.65% (83) County Rev. Per Cap. \$823.75 (59) Property Tax/Income 1.36% (95) Property Tax Per Cap. \$421.64 (80) Sales Tax/Income 0.67% (68) Sales Tax Per Capita \$206.88 (46)	County Rev./Income 2.70% (83) County Rev. Per Cap. \$826.59 (58) Property Tax/Income 1.38% (96) Property Tax Per Cap. \$421.18 (80) Sales Tax/Income 0.65% (65) Sales Tax Per Capita \$199.93 (46)	Bridgeton 310 (47) Cove City 414 (198) Dover 445 (168) Havelock 22,772 (83) New Bern 25,456 (18) River Bend 3,028 (163) Trent Woods 4,321 (142) Vanceboro 898 (102)
	2007 Burden: 4.21% 2006 Burden: 4.12% 2005 Burden: 4.37%  Change FY06-07: 2.19% Rank: 66 (2007), 72 (2006)  Population: 306,545 Per Capita Income: 34,245 Rank: 5 (Pop.), 10 (PCI)	County Rev./Income 2.38% (94) County Rev. Per Cap. \$815.61 (61) Property Tax/Income 1.40% (90) Property Tax Per Cap. \$479.95 (54) Sales Tax/Income 0.51% (94) Sales Tax Per Capita \$174.02 (82)	County Rev./Income 2.58% (90) County Rev. Per Cap. \$855.09 (54) Property Tax/Income 1.46% (90) Property Tax Per Cap. \$482.86 (54) Sales Tax/Income 0.56% (92) Sales Tax Per Capita \$186.74 (60)	Falcon 325 (152) Fayetteville 173,898 (27) Godwin 118 (153) Hope Mills 12,536 (66) Linden 140 (45) Spring Lake 8,227 (61) Stedman 681 (109) Wade 540 (156)
	2007 Burden: 7.84% 2006 Burden: 8.24% 2005 Burden: 7.94%  Change FY06-07: -4.87% Rank: 5 (2007), 3 (2006)  Population: 23,518 Per Capita Income: 30,842 Rank: 78 (Pop.), 22 (PCI)	County Rev./Income 7.13% (3) County Rev. Per Cap. \$2,197.77 (2) Property Tax/Income 3.53% (3) Property Tax Per Cap. \$1,088.27 (2) Sales Tax/Income 1.13% (6) Sales Tax Per Capita \$348.24 (2)	County Rev./Income 7.39% (2) County Rev. Per Cap. \$2,199.05 (2) Property Tax/Income 3.81% (4) Property Tax Per Cap. \$1,135.88 (2) Sales Tax/Income 1.16% (3) Sales Tax Per Capita \$344.29 (2)	No incorporated municipalities.
	2007 Burden: 11.87% 2006 Burden: 12.76% 2005 Burden: 12.01%  Change FY06-07: -6.98% Rank: 1 (2007), 1 (2006)  Population: 34,674 Per Capita Income: 34,181 Rank: 67 (Pop.), 11 (PCI)	County Rev./Income 7.47% (1) County Rev. Per Cap. \$2,552.94 (1) Property Tax/Income 4.03% (2) Property Tax Per Cap. \$1,377.07 (1) Sales Tax/Income 1.54% (1) Sales Tax Per Capita \$527.46 (1)	County Rev./Income 8.05% (1) County Rev. Per Cap. \$2,680.80 (1) Property Tax/Income 4.01% (2) Property Tax Per Cap. \$1,334.98 (1) Sales Tax/Income 1.51% (1) Sales Tax Per Capita \$503.01 (1)	Duck 515 (3) Kill Devil Hills 6,856 (1) Kitty Hawk 3,482 (6) Manteo 1,091 (2) Nags Head 3,133 (1) Southern Shores 2,620 (9)
	2007 Burden: 3.43% 2006 Burden: 3.45% 2005 Burden: 3.32%  Change FY06-07: -0.44% Rank: 93 (2007), 95 (2006)  Population: 155,348 Per Capita Income: 28,765 Rank: 13 (Pop.), 37 (PCI)	County Rev./Income 2.30% (96) County Rev. Per Cap. \$661.92 (93) Property Tax/Income 1.37% (93) Property Tax Per Cap. \$393.31 (85) Sales Tax/Income 0.61% (81) Sales Tax Per Capita \$175.18 (80)	County Rev./Income 2.35% (96) County Rev. Per Cap. \$656.88 (95) Property Tax/Income 1.40% (93) Property Tax Per Cap. \$391.41 (87) Sales Tax/Income 0.62% (77) Sales Tax Per Capita \$171.91 (81)	Denton 1,700 (143) Lexington 20,927 (74) Midway 4,427 (190) Thomasville 26,326 (30) Wallburg 2,910 (189)
	2007 Burden: 3.86% 2006 Burden: 3.59% 2005 Burden: 3.61%  Change FY06-07: 7.44% Rank: 81 (2007), 91 (2006)  Population: 39,836 Per Capita Income: 33,264 Rank: 61 (Pop.), 13 (PCI)	County Rev./Income 2.94% (68) County Rev. Per Cap. \$978.50 (33) Property Tax/Income 1.84% (49) Property Tax Per Cap. \$613.25 (25) Sales Tax/Income 0.58% (88) Sales Tax Per Capita \$194.22 (59)	County Rev./Income 2.86% (77) County Rev. Per Cap. \$924.15 (44) Property Tax/Income 1.76% (58) Property Tax Per Cap. \$567.17 (37) Sales Tax/Income 0.57% (91) Sales Tax Per Capita \$183.93 (65)	Bermuda Run 1,531 (20) Cooleemee 965 (64) Mocksville 4,534 (58)



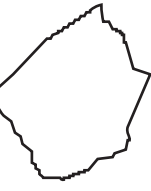

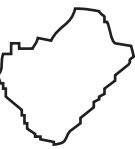

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin	 <p>2007 Burden: 4.70% 2006 Burden: 4.72% 2005 Burden: 4.67%</p> <p>Change FY06-07: -0.47% Rank: 50 (2007), 52 (2006)</p> <p>Population: 52,710 Per Capita Income: 23,851 Rank: 50 (Pop.), 87 (PCI)</p>	<p>County Rev./Income 3.48% (29)</p> <p>County Rev. Per Cap. \$830.21 (56)</p> <p>Property Tax/Income 1.92% (37)</p> <p>Property Tax Per Cap. \$457.49 (61)</p> <p>Sales Tax/Income 0.78% (42)</p> <p>Sales Tax Per Capita \$186.43 (72)</p>	<p>County Rev./Income 3.40% (35)</p> <p>County Rev. Per Cap. \$822.31 (59)</p> <p>Property Tax/Income 1.83% (54)</p> <p>Property Tax Per Cap. \$442.73 (72)</p> <p>Sales Tax/Income 0.74% (48)</p> <p>Sales Tax Per Capita \$178.20 (73)</p>	<p>Beulaville 1,094 (81) Calypso 448 (96) Faison 773 (—) Greenevers 586 (—) Kenansville 1,235 (119) Magnolia 997 (104) Rose Hill 1,406 (96) Teachey 373 (119) Wallace 3,548 (64) Warsaw 3,160 (107)</p>
Durham	 <p>2007 Burden: 6.10% 2006 Burden: 6.47% 2005 Burden: 6.27%</p> <p>Change FY06-07: -5.63% Rank: 10 (2007), 7 (2006)</p> <p>Population: 246,824 Per Capita Income: 35,118 Rank: 6 (Pop.), 9 (PCI)</p>	<p>County Rev./Income 3.01% (59)</p> <p>County Rev. Per Cap. \$1,058.80 (19)</p> <p>Property Tax/Income 2.14% (20)</p> <p>Property Tax Per Cap. \$750.50 (10)</p> <p>Sales Tax/Income 0.64% (76)</p> <p>Sales Tax Per Capita \$224.24 (29)</p>	<p>County Rev./Income 3.40% (36)</p> <p>County Rev. Per Cap. \$1,170.59 (13)</p> <p>Property Tax/Income 2.20% (23)</p> <p>Property Tax Per Cap. \$758.07 (9)</p> <p>Sales Tax/Income 0.61% (78)</p> <p>Sales Tax Per Capita \$209.71 (37)</p>	<p>Durham 214,492 (7)</p>
Edgecombe	 <p>2007 Burden: 5.50% 2006 Burden: 5.65% 2005 Burden: 5.51%</p> <p>Change FY06-07: -2.61% Rank: 20 (2007), 17 (2006)</p> <p>Population: 52,644 Per Capita Income: 25,445 Rank: 51 (Pop.), 70 (PCI)</p>	<p>County Rev./Income 3.13% (46)</p> <p>County Rev. Per Cap. \$797.34 (63)</p> <p>Property Tax/Income 1.78% (58)</p> <p>Property Tax Per Cap. \$454.11 (64)</p> <p>Sales Tax/Income 0.62% (80)</p> <p>Sales Tax Per Capita \$156.70 (95)</p>	<p>County Rev./Income 3.27% (46)</p> <p>County Rev. Per Cap. \$821.95 (60)</p> <p>Property Tax/Income 1.86% (51)</p> <p>Property Tax Per Cap. \$466.33 (60)</p> <p>Sales Tax/Income 0.59% (85)</p> <p>Sales Tax Per Capita \$148.85 (96)</p>	<p>Conetoe 347 (180) Leggett 67 (167) MacClesfield 415 (112) Pinetops 1,310 (156) Princetonville 2,226 (—) Speed 62 (159) Tarboro 10,585 (48) Whitakers 763 (—)</p>
Forsyth	 <p>2007 Burden: 4.83% 2006 Burden: 5.05% 2005 Burden: 4.81%</p> <p>Change FY06-07: -4.46% Rank: 44 (2007), 37 (2006)</p> <p>Population: 331,859 Per Capita Income: 36,402 Rank: 4 (Pop.), 7 (PCI)</p>	<p>County Rev./Income 2.55% (89)</p> <p>County Rev. Per Cap. \$928.50 (41)</p> <p>Property Tax/Income 1.68% (68)</p> <p>Property Tax Per Cap. \$611.11 (27)</p> <p>Sales Tax/Income 0.59% (87)</p> <p>Sales Tax Per Capita \$214.15 (40)</p>	<p>County Rev./Income 2.62% (87)</p> <p>County Rev. Per Cap. \$929.96 (41)</p> <p>Property Tax/Income 1.73% (67)</p> <p>Property Tax Per Cap. \$616.24 (26)</p> <p>Sales Tax/Income 0.59% (86)</p> <p>Sales Tax Per Capita \$210.32 (36)</p>	<p>Bethania 376 (77) Clemmons 17,648 (82) Kernersville 21,661 (5) Lewisville 13,090 (80) Rural Hall 2,598 (114) Tobaccoville 2,553 (178) Walkertown 4,675 (162) Winston-Salem 201,955 (16)</p>
Franklin	 <p>2007 Burden: 4.58% 2006 Burden: 4.61% 2005 Burden: 4.21%</p> <p>Change FY06-07: -0.59% Rank: 55 (2007), 57 (2006)</p> <p>Population: 55,315 Per Capita Income: 26,419 Rank: 46 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 3.55% (23)</p> <p>County Rev. Per Cap. \$936.63 (37)</p> <p>Property Tax/Income 2.06% (27)</p> <p>Property Tax Per Cap. \$544.64 (39)</p> <p>Sales Tax/Income 0.76% (45)</p> <p>Sales Tax Per Capita \$201.61 (50)</p>	<p>County Rev./Income 3.61% (24)</p> <p>County Rev. Per Cap. \$928.62 (43)</p> <p>Property Tax/Income 2.14% (26)</p> <p>Property Tax Per Cap. \$549.96 (40)</p> <p>Sales Tax/Income 0.74% (47)</p> <p>Sales Tax Per Capita \$191.12 (54)</p>	<p>Bunn 390 (25) Centerville 106 (195) Franklinton 2,409 (98) Louisburg 3,620 (73) Youngsville 1,182 (41)</p>
Gaston	 <p>2007 Burden: 4.99% 2006 Burden: 5.07% 2005 Burden: 4.97%</p> <p>Change FY06-07: -1.51% Rank: 37 (2007), 35 (2006)</p> <p>Population: 197,232 Per Capita Income: 30,892 Rank: 8 (Pop.), 21 (PCI)</p>	<p>County Rev./Income 3.01% (60)</p> <p>County Rev. Per Cap. \$930.26 (40)</p> <p>Property Tax/Income 1.89% (41)</p> <p>Property Tax Per Cap. \$583.57 (34)</p> <p>Sales Tax/Income 0.62% (79)</p> <p>Sales Tax Per Capita \$192.31 (62)</p>	<p>County Rev./Income 3.05% (61)</p> <p>County Rev. Per Cap. \$931.01 (40)</p> <p>Property Tax/Income 1.97% (36)</p> <p>Property Tax Per Cap. \$602.88 (28)</p> <p>Sales Tax/Income 0.58% (89)</p> <p>Sales Tax Per Capita \$176.55 (77)</p>	<p>Belmont 9,470 (44) Bessemer City 5,429 (68) Cherryville 5,619 (53) Cramerton 3,214 (63) Dallas 3,830 (118) Gastonia 71,349 (25) High Shoals 769 (125) Lowell 2,689 (102) McAdenville 596 (58) Mount Holly 10,019 (40) Ranlo 2,905 (148) Spencer Mountain 51 (—) Stanley 3,136 (80)</p>




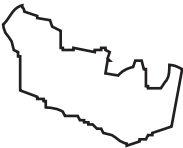


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 3.27% 2006 Burden: 3.17% 2005 Burden: 3.05%  Change FY06-07: 3.20% Rank: 95 (2007), 96 (2006)  Population: 11,602 Per Capita Income: 24,245 Rank: 93 (Pop.), 82 (PCI)	County Rev./Income 2.99% (63) County Rev. Per Cap. \$725.11 (87) Property Tax/Income 1.79% (56) Property Tax Per Cap. \$433.19 (78) Sales Tax/Income 0.72% (55) Sales Tax Per Capita \$174.42 (81)	County Rev./Income 2.87% (74) County Rev. Per Cap. \$704.16 (86) Property Tax/Income 1.74% (65) Property Tax Per Cap. \$425.78 (78) Sales Tax/Income 0.70% (58) Sales Tax Per Capita \$170.67 (83)	Gatesville 295 (—)
	2007 Burden: — 2006 Burden: 6.47% 2005 Burden: 5.03%  Change FY06-07: — Rank: — (2007), 8 (2006)  Population: 8,109 Per Capita Income: 23,919 Rank: 98 (Pop.), 86 (PCI)	<i>Data not available</i> County did not submit the AFIR report for FY 2007 that was due on Oct. 31, 2007 to the State Treasurer's office by December 2008.	County Rev./Income 5.83% (5) County Rev. Per Cap. \$1,338.17 (7) Property Tax/Income 3.84% (3) Property Tax Per Cap. \$882.41 (6) Sales Tax/Income 1.01% (8) Sales Tax Per Capita \$231.18 (17)	Robbinsville 738 (—) Santeetlah 70 (—)
	2007 Burden: 4.20% 2006 Burden: 4.32% 2005 Burden: 4.01%  Change FY06-07: -2.86% Rank: 67 (2007), 67 (2006)  Population: 53,840 Per Capita Income: 24,673 Rank: 49 (Pop.), 78 (PCI)	County Rev./Income 2.95% (66) County Rev. Per Cap. \$728.13 (84) Property Tax/Income 1.76% (61) Property Tax Per Cap. \$433.79 (77) Sales Tax/Income 0.76% (46) Sales Tax Per Capita \$187.00 (71)	County Rev./Income 3.01% (62) County Rev. Per Cap. \$715.44 (84) Property Tax/Income 1.78% (56) Property Tax Per Cap. \$422.20 (79) Sales Tax/Income 0.78% (39) Sales Tax Per Capita \$184.87 (63)	Creedmoor 2,718 (59) Oxford 9,184 (59) Stem 241 (79) Stovall 391 (116)
	2007 Burden: 3.68% 2006 Burden: 3.70% 2005 Burden: 3.50%  Change FY06-07: -0.37% Rank: 86 (2007), 88 (2006)  Population: 20,833 Per Capita Income: 22,807 Rank: 80 (Pop.), 94 (PCI)	County Rev./Income 2.86% (74) County Rev. Per Cap. \$652.62 (94) Property Tax/Income 1.59% (75) Property Tax Per Cap. \$362.04 (93) Sales Tax/Income 0.74% (52) Sales Tax Per Capita \$169.05 (86)	County Rev./Income 2.98% (66) County Rev. Per Cap. \$699.06 (88) Property Tax/Income 1.52% (85) Property Tax Per Cap. \$356.04 (95) Sales Tax/Income 0.71% (55) Sales Tax Per Capita \$165.73 (86)	Hookerton 487 (183) Snow Hill 1,602 (171) Walstonburg 232 (160)
	2007 Burden: 5.52% 2006 Burden: 5.49% 2005 Burden: 5.49%  Change FY06-07: 0.58% Rank: 18 (2007), 23 (2006)  Population: 449,078 Per Capita Income: 35,658 Rank: 3 (Pop.), 8 (PCI)	County Rev./Income 2.64% (84) County Rev. Per Cap. \$941.14 (35) Property Tax/Income 1.79% (57) Property Tax Per Cap. \$636.59 (22) Sales Tax/Income 0.55% (91) Sales Tax Per Capita \$197.83 (54)	County Rev./Income 2.67% (86) County Rev. Per Cap. \$932.55 (39) Property Tax/Income 1.77% (57) Property Tax Per Cap. \$620.05 (24) Sales Tax/Income 0.55% (94) Sales Tax Per Capita \$191.44 (53)	Greensboro 241,753 (12) High Point 95,630 (8) Jamestown 3,317 (46) Oak Ridge 4,603 (166) Pleasant Garden 5,099 (87) Sedalia 650 (149) Stokesdale 3,638 (183) Summerfield 7,535 (85) Whitsett 731 (193)
	2007 Burden: 5.19% 2006 Burden: 5.59% 2005 Burden: 4.80%  Change FY06-07: -7.08% Rank: 28 (2007), 21 (2006)  Population: 55,606 Per Capita Income: 24,164 Rank: 45 (Pop.), 84 (PCI)	County Rev./Income 3.48% (28) County Rev. Per Cap. \$841.66 (53) Property Tax/Income 1.99% (31) Property Tax Per Cap. \$480.48 (52) Sales Tax/Income 0.84% (27) Sales Tax Per Capita \$201.80 (49)	County Rev./Income 4.03% (17) County Rev. Per Cap. \$946.25 (34) Property Tax/Income 2.62% (11) Property Tax Per Cap. \$614.60 (27) Sales Tax/Income 0.80% (35) Sales Tax Per Capita \$188.48 (57)	Enfield 2,298 (125) Halifax 334 (114) Hobgood 387 (87) Littleton 673 (81) Roanoke Rapids 16,609 (56) Scotland Neck 2,228 (128) Weldon 1,326 (57)




\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 5.33% 2006 Burden: 4.51% 2005 Burden: 4.48%  Change FY06-07: 17.98% Rank: 24 (2007), 60 (2006)  Population: 103,714 Per Capita Income: 25,700 Rank: 24 (Pop.), 67 (PCI)	County Rev./Income 3.77% (17) County Rev. Per Cap. \$969.38 (34) Property Tax/Income 1.58% (76) Property Tax Per Cap. \$406.63 (84) Sales Tax/Income 0.75% (47) Sales Tax Per Capita \$193.51 (60)	County Rev./Income 3.11% (52) County Rev. Per Cap. \$782.73 (67) Property Tax/Income 1.63% (77) Property Tax Per Cap. \$409.97 (83) Sales Tax/Income 0.72% (51) Sales Tax Per Capita \$182.58 (68)	Angier 4,030 (79) Coats 2,033 (94) Dunn 9,888 (15) Erwin 4,812 (105) Lillington 3,051 (66)
	2007 Burden: 5.05% 2006 Burden: 5.02% 2005 Burden: 4.95%  Change FY06-07: 0.48% Rank: 35 (2007), 42 (2006)  Population: 56,662 Per Capita Income: 27,869 Rank: 44 (Pop.), 42 (PCI)	County Rev./Income 3.66% (21) County Rev. Per Cap. \$1,019.09 (26) Property Tax/Income 2.27% (16) Property Tax Per Cap. \$631.65 (23) Sales Tax/Income 0.84% (25) Sales Tax Per Capita \$235.31 (22)	County Rev./Income 3.72% (21) County Rev. Per Cap. \$1,000.21 (26) Property Tax/Income 2.31% (18) Property Tax Per Cap. \$620.67 (23) Sales Tax/Income 0.85% (26) Sales Tax Per Capita \$227.84 (19)	Canton 4,103 (160) Clyde 1,346 (69) Maggie Valley 1,187 (17) Waynesville 9,623 (16)
	2007 Burden: 4.14% 2006 Burden: 4.05% 2005 Burden: 3.92%  Change FY06-07: 2.05% Rank: 69 (2007), 75 (2006)  Population: 100,107 Per Capita Income: 32,431 Rank: 25 (Pop.), 15 (PCI)	County Rev./Income 3.12% (47) County Rev. Per Cap. \$1,012.12 (28) Property Tax/Income 1.81% (53) Property Tax Per Cap. \$585.75 (33) Sales Tax/Income 0.70% (59) Sales Tax Per Capita \$226.37 (26)	County Rev./Income 3.00% (63) County Rev. Per Cap. \$935.18 (38) Property Tax/Income 1.75% (61) Property Tax Per Cap. \$545.06 (41) Sales Tax/Income 0.69% (60) Sales Tax Per Capita \$215.00 (27)	Flat Rock 3,031 (90) Fletcher 5,343 (37) Hendersonville 12,499 (17) Laurel Park 2,229 (51) Mills River 6,290 (72)
	2007 Burden: 4.95% 2006 Burden: 5.05% 2005 Burden: 5.21%  Change FY06-07: -2.06% Rank: 38 (2007), 36 (2006)  Population: 23,878 Per Capita Income: 23,530 Rank: 76 (Pop.), 91 (PCI)	County Rev./Income 3.26% (37) County Rev. Per Cap. \$767.36 (72) Property Tax/Income 1.91% (39) Property Tax Per Cap. \$450.21 (68) Sales Tax/Income 0.90% (18) Sales Tax Per Capita \$212.93 (42)	County Rev./Income 3.40% (37) County Rev. Per Cap. \$779.08 (69) Property Tax/Income 2.03% (34) Property Tax Per Cap. \$465.88 (61) Sales Tax/Income 0.89% (19) Sales Tax Per Capita \$203.15 (41)	Ahoskie 4,488 (85) Cofield 330 (49) Como 73 (141) Harrellsville 99 (140) Mufreesboro 2,444 (106) Winton 955 (137)
	2007 Burden: 3.87% 2006 Burden: 3.53% 2005 Burden: 3.76%  Change FY06-07: 9.49% Rank: 80 (2007), 94 (2006)  Population: 42,202 Per Capita Income: 22,157 Rank: 59 (Pop.), 97 (PCI)	County Rev./Income 2.84% (76) County Rev. Per Cap. \$628.55 (97) Property Tax/Income 1.55% (81) Property Tax Per Cap. \$342.81 (94) Sales Tax/Income 0.75% (49) Sales Tax Per Capita \$166.00 (89)	County Rev./Income 2.56% (91) County Rev. Per Cap. \$558.60 (100) Property Tax/Income 1.36% (97) Property Tax Per Cap. \$296.17 (98) Sales Tax/Income 0.72% (53) Sales Tax Per Capita \$156.90 (94)	Raeford 3,823 (112)
	2007 Burden: 8.32% 2006 Burden: 8.04% 2005 Burden: 8.25%  Change FY06-07: 3.52% Rank: 2 (2007), 4 (2006)  Population: 5,511 Per Capita Income: 23,684 Rank: 99 (Pop.), 88 (PCI)	County Rev./Income 7.28% (2) County Rev. Per Cap. \$1,723.80 (3) Property Tax/Income 4.14% (1) Property Tax Per Cap. \$979.97 (3) Sales Tax/Income 1.21% (3) Sales Tax Per Capita \$286.19 (8)	County Rev./Income 7.11% (3) County Rev. Per Cap. \$1,727.02 (3) Property Tax/Income 4.12% (1) Property Tax Per Cap. \$1,000.58 (3) Sales Tax/Income 1.08% (7) Sales Tax Per Capita \$263.58 (10)	No incorporated municipalities.




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2007 Burden: 4.75% 2006 Burden: 4.60% 2005 Burden: 4.60%	County Rev./Income 3.03% (57) County Rev. Per Cap. \$927.12 (42) Property Tax/Income 1.73% (65) Property Tax Per Cap. \$529.66 (43) Sales Tax/Income 0.78% (41) Sales Tax Per Capita \$239.05 (18)	County Rev./Income 2.90% (71) County Rev. Per Cap. \$889.48 (48) Property Tax/Income 1.63% (78) Property Tax Per Cap. \$499.97 (50) Sales Tax/Income 0.76% (44) Sales Tax Per Capita \$233.83 (16)	Harmony 588 (106) Love Valley 53 (43) Mooresville 26,670 (6) Statesville 26,074 (20) Troutman 2,073 (52)
	Change FY06-07: 3.17% Rank: 48 (2007), 58 (2006)  Population: 145,234 Per Capita Income: 30,562 Rank: 17 (Pop.), 23 (PCI)			
Jackson 	2007 Burden: 4.63% 2006 Burden: 4.61% 2005 Burden: 4.53%	County Rev./Income 4.38% (11) County Rev. Per Cap. \$1,142.99 (14) Property Tax/Income 2.49% (11) Property Tax Per Cap. \$648.88 (21) Sales Tax/Income 1.14% (5) Sales Tax Per Capita \$297.84 (4)	County Rev./Income 4.37% (13) County Rev. Per Cap. \$1,106.11 (15) Property Tax/Income 2.49% (14) Property Tax Per Cap. \$629.20 (22) Sales Tax/Income 1.11% (5) Sales Tax Per Capita \$281.51 (5)	Dillsboro 243 (26) Forest Hills 343 (111) Sylva 2,518 (30) Webster 577 (124)
	Change FY06-07: 0.27% Rank: 52 (2007), 56 (2006)  Population: 36,312 Per Capita Income: 26,074 Rank: 65 (Pop.), 64 (PCI)			
Johnston 	2007 Burden: 4.88% 2006 Burden: 5.00% 2005 Burden: 4.84%	County Rev./Income 3.20% (39) County Rev. Per Cap. \$935.51 (38) Property Tax/Income 1.90% (40) Property Tax Per Cap. \$555.42 (37) Sales Tax/Income 0.81% (34) Sales Tax Per Capita \$236.26 (20)	County Rev./Income 3.34% (39) County Rev. Per Cap. \$949.54 (33) Property Tax/Income 1.96% (37) Property Tax Per Cap. \$557.54 (39) Sales Tax/Income 0.78% (38) Sales Tax Per Capita \$222.15 (23)	Benson 3,450 (68) Clayton 12,118 (21) Four Oaks 1,870 (117) Kenly 1,893 (86) Micro 520 (97) Pine Level 1,801 (130) Princeton 1,227 (115) Selma 7,008 (62) Smithfield 12,456 (31) Wilson's Mills 1,617 (161)
	Change FY06-07: -2.42% Rank: 42 (2007), 43 (2006)  Population: 151,589 Per Capita Income: 29,216 Rank: 14 (Pop.), 31 (PCI)			
Jones 	2007 Burden: 3.13% 2006 Burden: 2.93% 2005 Burden: 3.15%	County Rev./Income 2.49% (91) County Rev. Per Cap. \$686.15 (89) Property Tax/Income 1.62% (74) Property Tax Per Cap. \$446.81 (71) Sales Tax/Income 0.59% (86) Sales Tax Per Capita \$163.33 (93)	County Rev./Income 2.33% (98) County Rev. Per Cap. \$649.49 (96) Property Tax/Income 1.49% (86) Property Tax Per Cap. \$416.04 (82) Sales Tax/Income 0.57% (90) Sales Tax Per Capita \$160.08 (92)	Maysville 998 (182) Pollocksville 261 (178) Trenton 237 (172)
	Change FY06-07: 6.79% Rank: 97 (2007), 100 (2006)  Population: 10,318 Per Capita Income: 27,540 Rank: 95 (Pop.), 45 (PCI)			
Lee 	2007 Burden: 5.19% 2006 Burden: 5.27% 2005 Burden: 5.39%	County Rev./Income 3.09% (50) County Rev. Per Cap. \$896.75 (46) Property Tax/Income 2.11% (21) Property Tax Per Cap. \$610.09 (28) Sales Tax/Income 0.66% (69) Sales Tax Per Capita \$192.04 (63)	County Rev./Income 3.13% (50) County Rev. Per Cap. \$895.29 (45) Property Tax/Income 2.16% (25) Property Tax Per Cap. \$618.14 (25) Sales Tax/Income 0.63% (73) Sales Tax Per Capita \$180.44 (70)	Broadway 1,082 (84) Sanford 26,622 (24)
	Change FY06-07: -1.62% Rank: 29 (2007), 28 (2006)  Population: 55,282 Per Capita Income: 28,975 Rank: 47 (Pop.), 34 (PCI)			
Lenoir 	2007 Burden: 4.60% 2006 Burden: 4.55% 2005 Burden: 4.40%	County Rev./Income 2.92% (70) County Rev. Per Cap. \$823.97 (58) Property Tax/Income 1.74% (64) Property Tax Per Cap. \$492.19 (50) Sales Tax/Income 0.70% (58) Sales Tax Per Capita \$197.75 (55)	County Rev./Income 2.80% (80) County Rev. Per Cap. \$770.74 (71) Property Tax/Income 1.70% (71) Property Tax Per Cap. \$468.65 (58) Sales Tax/Income 0.67% (61) Sales Tax Per Capita \$185.43 (61)	Kinston 22,962 (51) La Grange 2,804 (137) Pink Hill 551 (52)
	Change FY06-07: 1.01% Rank: 54 (2007), 59 (2006)  Population: 58,172 Per Capita Income: 28,212 Rank: 42 (Pop.), 40 (PCI)			

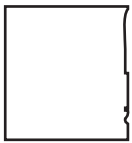


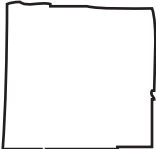


\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	 <p>2007 Burden: 4.72% 2006 Burden: 4.68% 2005 Burden: 4.78%</p> <p>Change FY06-07: 0.76% Rank: 49 (2007), 55 (2006)</p> <p>Population: 71,302 Per Capita Income: 28,719 Rank: 36 (Pop.), 38 (PCI)</p>	<p>County Rev./Income 3.56% (22)</p> <p>County Rev. Per Cap. \$1,022.97 (25)</p> <p>Property Tax/Income 2.07% (24)</p> <p>Property Tax Per Cap. \$595.50 (32)</p> <p>Sales Tax/Income 0.77% (43)</p> <p>Sales Tax Per Capita \$221.48 (34)</p>	<p>County Rev./Income 3.59% (25)</p> <p>County Rev. Per Cap. \$1,001.85 (24)</p> <p>Property Tax/Income 2.13% (27)</p> <p>Property Tax Per Cap. \$593.03 (31)</p> <p>Sales Tax/Income 0.76% (45)</p> <p>Sales Tax Per Capita \$210.70 (34)</p>	<p>Lincolton 10,791 (39)</p>
Macon	 <p>2007 Burden: 5.80% 2006 Burden: 5.83% 2005 Burden: 6.04%</p> <p>Change FY06-07: -0.43% Rank: 12 (2007), 13 (2006)</p> <p>Population: 33,076 Per Capita Income: 27,203 Rank: 68 (Pop.), 51 (PCI)</p>	<p>County Rev./Income 4.62% (8)</p> <p>County Rev. Per Cap. \$1,258.13 (8)</p> <p>Property Tax/Income 2.61% (9)</p> <p>Property Tax Per Cap. \$711.05 (13)</p> <p>Sales Tax/Income 1.10% (7)</p> <p>Sales Tax Per Capita \$298.57 (3)</p>	<p>County Rev./Income 4.67% (9)</p> <p>County Rev. Per Cap. \$1,227.20 (10)</p> <p>Property Tax/Income 2.73% (9)</p> <p>Property Tax Per Cap. \$718.29 (13)</p> <p>Sales Tax/Income 1.09% (6)</p> <p>Sales Tax Per Capita \$285.43 (4)</p>	<p>Franklin 3,778 (29)</p> <p>Highlands 962 (9)</p>
Madison	 <p>2007 Burden: 3.55% 2006 Burden: 3.61% 2005 Burden: 3.56%</p> <p>Change FY06-07: -1.74% Rank: 88 (2007), 90 (2006)</p> <p>Population: 20,454 Per Capita Income: 24,284 Rank: 81 (Pop.), 81 (PCI)</p>	<p>County Rev./Income 2.99% (62)</p> <p>County Rev. Per Cap. \$726.83 (86)</p> <p>Property Tax/Income 1.87% (45)</p> <p>Property Tax Per Cap. \$454.20 (63)</p> <p>Sales Tax/Income 0.57% (90)</p> <p>Sales Tax Per Capita \$137.84 (97)</p>	<p>County Rev./Income 3.00% (64)</p> <p>County Rev. Per Cap. \$708.70 (85)</p> <p>Property Tax/Income 1.90% (47)</p> <p>Property Tax Per Cap. \$449.49 (68)</p> <p>Sales Tax/Income 0.56% (93)</p> <p>Sales Tax Per Capita \$132.48 (99)</p>	<p>Hot Springs 666 (—)</p> <p>Mars Hill 1,873 (113)</p> <p>Marshall 851 (71)</p>
Martin	 <p>2007 Burden: 4.86% 2006 Burden: 4.94% 2005 Burden: 5.07%</p> <p>Change FY06-07: -1.75% Rank: 43 (2007), 44 (2006)</p> <p>Population: 24,396 Per Capita Income: 25,901 Rank: 75 (Pop.), 65 (PCI)</p>	<p>County Rev./Income 3.41% (31)</p> <p>County Rev. Per Cap. \$883.43 (49)</p> <p>Property Tax/Income 1.98% (33)</p> <p>Property Tax Per Cap. \$512.29 (46)</p> <p>Sales Tax/Income 0.83% (28)</p> <p>Sales Tax Per Capita \$215.87 (38)</p>	<p>County Rev./Income 3.53% (26)</p> <p>County Rev. Per Cap. \$892.50 (46)</p> <p>Property Tax/Income 2.12% (28)</p> <p>Property Tax Per Cap. \$536.13 (43)</p> <p>Sales Tax/Income 0.80% (36)</p> <p>Sales Tax Per Capita \$202.46 (44)</p>	<p>Bear Grass 64 (146)</p> <p>Everetts 177 (144)</p> <p>Hamilton 489 (151)</p> <p>Hassell 70 (184)</p> <p>Jamesville 464 (118)</p> <p>Oak City 359 (128)</p> <p>Parmele 274 (139)</p> <p>Robersonville 1,625 (93)</p> <p>Williamston 5,778 (42)</p>
McDowell	 <p>2007 Burden: 3.96% 2006 Burden: 3.89% 2005 Burden: 3.69%</p> <p>Change FY06-07: 1.95% Rank: 76 (2007), 80 (2006)</p> <p>Population: 43,632 Per Capita Income: 23,568 Rank: 57 (Pop.), 90 (PCI)</p>	<p>County Rev./Income 3.14% (43)</p> <p>County Rev. Per Cap. \$741.20 (80)</p> <p>Property Tax/Income 1.54% (82)</p> <p>Property Tax Per Cap. \$363.97 (92)</p> <p>Sales Tax/Income 0.93% (13)</p> <p>Sales Tax Per Capita \$220.18 (35)</p>	<p>County Rev./Income 3.09% (54)</p> <p>County Rev. Per Cap. \$717.23 (82)</p> <p>Property Tax/Income 1.55% (83)</p> <p>Property Tax Per Cap. \$359.89 (94)</p> <p>Sales Tax/Income 0.92% (15)</p> <p>Sales Tax Per Capita \$214.76 (28)</p>	<p>Marion 6,764 (67)</p> <p>Old Fort 972 (54)</p>
Mecklenburg	 <p>2007 Burden: 6.18% 2006 Burden: 6.19% 2005 Burden: 5.81%</p> <p>Change FY06-07: -0.18% Rank: 8 (2007), 9 (2006)</p> <p>Population: 826,893 Per Capita Income: 44,267 Rank: 1 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 3.11% (49)</p> <p>County Rev. Per Cap. \$1,375.24 (5)</p> <p>Property Tax/Income 2.05% (28)</p> <p>Property Tax Per Cap. \$906.97 (5)</p> <p>Sales Tax/Income 0.67% (65)</p> <p>Sales Tax Per Capita \$295.59 (7)</p>	<p>County Rev./Income 3.28% (43)</p> <p>County Rev. Per Cap. \$1,417.96 (5)</p> <p>Property Tax/Income 2.21% (22)</p> <p>Property Tax Per Cap. \$954.24 (4)</p> <p>Sales Tax/Income 0.65% (67)</p> <p>Sales Tax Per Capita \$280.50 (6)</p>	<p>Charlotte 651,562 (1)</p> <p>Cornelius 21,256 (4)</p> <p>Davidson 9,099 (10)</p> <p>Huntersville 34,365 (9)</p> <p>Matthews 26,554 (14)</p> <p>Mint Hill 19,202 (32)</p> <p>Pineville 6,897 (6)</p>

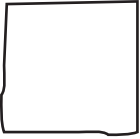
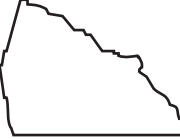
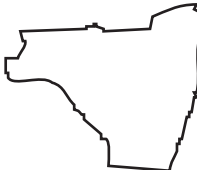



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	<b>Mitchell</b> 2007 Burden: 4.30% 2006 Burden: 4.39% 2005 Burden: 4.60%  Change FY06-07: -1.99% Rank: 65 (2007), 62 (2006)  Population: 15,906 Per Capita Income: 23,392 Rank: 87 (Pop.), 93 (PCI)	County Rev./Income 3.40% (32) County Rev. Per Cap. \$796.21 (65) Property Tax/Income 1.76% (63) Property Tax Per Cap. \$410.63 (83) Sales Tax/Income 1.02% (10) Sales Tax Per Capita \$238.99 (19)	County Rev./Income 3.51% (27) County Rev. Per Cap. \$799.71 (64) Property Tax/Income 1.85% (53) Property Tax Per Cap. \$420.39 (81) Sales Tax/Income 0.98% (11) Sales Tax Per Capita \$222.17 (22)	Bakersville 354 (41) Spruce Pine 2,038 (104)
	<b>Montgomery</b> 2007 Burden: 4.54% 2006 Burden: 4.75% 2005 Burden: 4.53%  Change FY06-07: -4.54% Rank: 58 (2007), 51 (2006)  Population: 27,506 Per Capita Income: 25,715 Rank: 71 (Pop.), 66 (PCI)	County Rev./Income 2.89% (72) County Rev. Per Cap. \$743.25 (79) Property Tax/Income 1.87% (46) Property Tax Per Cap. \$480.17 (53) Sales Tax/Income 0.66% (71) Sales Tax Per Capita \$169.60 (85)	County Rev./Income 2.88% (73) County Rev. Per Cap. \$730.70 (78) Property Tax/Income 1.88% (49) Property Tax Per Cap. \$478.44 (56) Sales Tax/Income 0.64% (72) Sales Tax Per Capita \$161.44 (90)	Biscoe 1,752 (126) Candor 843 (67) Mount Gilead 1,408 (135) Star 813 (101) Troy 4,103 (35)
	<b>Moore</b> 2007 Burden: 4.09% 2006 Burden: 4.02% 2005 Burden: 4.05%  Change FY06-07: 1.79% Rank: 71 (2007), 76 (2006)  Population: 82,292 Per Capita Income: 36,932 Rank: 32 (Pop.), 6 (PCI)	County Rev./Income 2.38% (95) County Rev. Per Cap. \$879.28 (51) Property Tax/Income 1.37% (92) Property Tax Per Cap. \$506.40 (48) Sales Tax/Income 0.60% (83) Sales Tax Per Capita \$222.97 (31)	County Rev./Income 2.33% (99) County Rev. Per Cap. \$833.26 (57) Property Tax/Income 1.43% (92) Property Tax Per Cap. \$512.18 (47) Sales Tax/Income 0.61% (79) Sales Tax Per Capita \$217.91 (26)	Aberdeen 4,434 (45) Cameron 284 (18) Carthage 2,211 (38) Foxfire Village 531 (28) Pinebluff 1,317 (71) Pinehurst 11,316 (22) Robbins 1,275 (78) Southern Pines 11,990 (30) Taylortown 947 (56) Vass 792 (55) Whispering Pines 2,358 (70)
	<b>Nash</b> 2007 Burden: 4.70% 2006 Burden: 4.38% 2005 Burden: 4.22%  Change FY06-07: 7.31% Rank: 51 (2007), 64 (2006)  Population: 92,220 Per Capita Income: 29,597 Rank: 29 (Pop.), 28 (PCI)	County Rev./Income 2.56% (88) County Rev. Per Cap. \$757.83 (75) Property Tax/Income 1.55% (80) Property Tax Per Cap. \$457.95 (60) Sales Tax/Income 0.62% (78) Sales Tax Per Capita \$184.77 (74)	County Rev./Income 2.34% (97) County Rev. Per Cap. \$680.60 (91) Property Tax/Income 1.48% (87) Property Tax Per Cap. \$432.38 (76) Sales Tax/Income 0.61% (80) Sales Tax Per Capita \$176.19 (78)	Bailey 706 (76) Castalia 364 (161) Dortches 862 (194) Middlesex 847 (78) Momeyer 297 (191) Nashville 4,766 (76) Red Oak 2,914 (185) Rocky Mount 56,364 (26) Sharpsburg 2,591 (170) Spring Hope 1,291 (92)
	<b>New Hanover</b> 2007 Burden: 6.39% 2006 Burden: 6.70% 2005 Burden: 6.76%  Change FY06-07: -4.69% Rank: 7 (2007), 6 (2006)  Population: 184,120 Per Capita Income: 33,705 Rank: 9 (Pop.), 12 (PCI)	County Rev./Income 3.72% (18) County Rev. Per Cap. \$1,254.18 (9) Property Tax/Income 2.23% (17) Property Tax Per Cap. \$750.60 (9) Sales Tax/Income 0.88% (20) Sales Tax Per Capita \$295.68 (6)	County Rev./Income 3.93% (19) County Rev. Per Cap. \$1,282.93 (9) Property Tax/Income 2.30% (19) Property Tax Per Cap. \$750.84 (10) Sales Tax/Income 0.90% (18) Sales Tax Per Capita \$294.05 (3)	Carolina Beach 5,796 (2) Kure Beach 2,048 (22) Wilmington 98,529 (5) Wrightsville Beach 2,663 (8)
	<b>Northampton</b> 2007 Burden: 4.35% 2006 Burden: 4.30% 2005 Burden: 4.50%  Change FY06-07: 1.31% Rank: 63 (2007), 68 (2006)  Population: 21,524 Per Capita Income: 27,792 Rank: 79 (Pop.), 44 (PCI)	County Rev./Income 3.27% (36) County Rev. Per Cap. \$908.90 (44) Property Tax/Income 1.91% (38) Property Tax Per Cap. \$532.22 (41) Sales Tax/Income 0.54% (92) Sales Tax Per Capita \$150.55 (96)	County Rev./Income 3.26% (49) County Rev. Per Cap. \$888.88 (49) Property Tax/Income 1.93% (43) Property Tax Per Cap. \$526.09 (44) Sales Tax/Income 0.53% (95) Sales Tax Per Capita \$144.11 (98)	Conway 711 (60) Garysburg 1,224 (150) Gaston 960 (103) Jackson 686 (113) Lasker 94 (133) Rich Square 879 (34) Seaboard 660 (120) Severn 257 (37) Woodland 812 (51)




\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2007 Burden: 3.21% 2006 Burden: 2.98% 2005 Burden: 3.43%  Change FY06-07: 7.75% Rank: 96 (2007), 99 (2006)  Population: 161,212 Per Capita Income: 31,942 Rank: 11 (Pop.), 17 (PCI)	County Rev./Income 2.03% (98) County Rev. Per Cap. \$649.92 (95) Property Tax/Income 1.04% (98) Property Tax Per Cap. \$332.28 (96) Sales Tax/Income 0.60% (85) Sales Tax Per Capita \$190.84 (65)	County Rev./Income 1.91% (100) County Rev. Per Cap. \$599.36 (99) Property Tax/Income 0.91% (100) Property Tax Per Cap. \$286.73 (100) Sales Tax/Income 0.60% (82) Sales Tax Per Capita \$186.89 (59)	Holly Ridge 833 (33) Jacksonville 74,433 (31) North Topsail Beach 864 (11) Richlands 1,071 (123) Swansboro 1,820 (5)
	2007 Burden: 5.03% 2006 Burden: 5.05% 2005 Burden: 4.77%  Change FY06-07: -0.32% Rank: 36 (2007), 38 (2006)  Population: 123,766 Per Capita Income: 41,435 Rank: 22 (Pop.), 2 (PCI)	County Rev./Income 3.09% (51) County Rev. Per Cap. \$1,280.16 (7) Property Tax/Income 2.23% (18) Property Tax Per Cap. \$921.98 (4) Sales Tax/Income 0.43% (97) Sales Tax Per Capita \$179.43 (77)	County Rev./Income 3.06% (58) County Rev. Per Cap. \$1,210.32 (11) Property Tax/Income 2.19% (24) Property Tax Per Cap. \$864.50 (7) Sales Tax/Income 0.45% (99) Sales Tax Per Capita \$177.68 (74)	Carrboro 18,611 (12) Chapel Hill 53,416 (3) Hillsborough 6,240 (9)
	2007 Burden: 3.89% 2006 Burden: 4.05% 2005 Burden: 3.98%  Change FY06-07: -4.00% Rank: 79 (2007), 74 (2006)  Population: 13,097 Per Capita Income: 29,563 Rank: 91 (Pop.), 29 (PCI)	County Rev./Income 3.17% (42) County Rev. Per Cap. \$938.13 (36) Property Tax/Income 2.06% (26) Property Tax Per Cap. \$609.95 (29) Sales Tax/Income 0.70% (57) Sales Tax Per Capita \$207.45 (45)	County Rev./Income 3.31% (40) County Rev. Per Cap. \$941.73 (35) Property Tax/Income 2.25% (21) Property Tax Per Cap. \$640.20 (17) Sales Tax/Income 0.70% (59) Sales Tax Per Capita \$197.66 (47)	Alliance 800 (189) Arapahoe 431 (188) Bayboro 739 (145) Grantsboro 835 (187) Mesic 246 (162) Minnesott Beach 314 (72) Oriental 874 (46) Stonewall 284 (171) Vandemere 282 (143)
	2007 Burden: 5.69% 2006 Burden: 5.90% 2005 Burden: 5.74%  Change FY06-07: -3.63% Rank: 14 (2007), 12 (2006)  Population: 39,956 Per Capita Income: 24,860 Rank: 60 (Pop.), 73 (PCI)	County Rev./Income 3.52% (25) County Rev. Per Cap. \$876.21 (52) Property Tax/Income 1.49% (87) Property Tax Per Cap. \$371.17 (91) Sales Tax/Income 0.91% (16) Sales Tax Per Capita \$226.26 (27)	County Rev./Income 3.65% (23) County Rev. Per Cap. \$889.70 (47) Property Tax/Income 1.55% (82) Property Tax Per Cap. \$377.99 (90) Sales Tax/Income 0.87% (21) Sales Tax Per Capita \$212.29 (31)	Elizabeth City 19,449 (50)
	2007 Burden: 5.53% 2006 Burden: 5.38% 2005 Burden: 5.19%  Change FY06-07: 2.79% Rank: 17 (2007), 27 (2006)  Population: 48,724 Per Capita Income: 25,361 Rank: 52 (Pop.), 71 (PCI)	County Rev./Income 4.08% (15) County Rev. Per Cap. \$1,035.79 (21) Property Tax/Income 2.71% (8) Property Tax Per Cap. \$687.84 (15) Sales Tax/Income 0.79% (40) Sales Tax Per Capita \$201.30 (51)	County Rev./Income 3.96% (18) County Rev. Per Cap. \$998.04 (27) Property Tax/Income 2.54% (12) Property Tax Per Cap. \$640.19 (18) Sales Tax/Income 0.80% (34) Sales Tax Per Capita \$202.84 (43)	Atkinson 254 (22) Burgaw 3,748 (60) St. Helena 464 (100) Surf City 1,695 (3) Topsail Beach 558 (8) Watha 175 (99)
	2007 Burden: 4.50% 2006 Burden: 4.69% 2005 Burden: 4.58%  Change FY06-07: -4.09% Rank: 59 (2007), 54 (2006)  Population: 12,442 Per Capita Income: 27,503 Rank: 92 (Pop.), 47 (PCI)	County Rev./Income 3.26% (38) County Rev. Per Cap. \$895.77 (47) Property Tax/Income 1.86% (47) Property Tax Per Cap. \$512.19 (47) Sales Tax/Income 0.67% (67) Sales Tax Per Capita \$183.08 (75)	County Rev./Income 3.43% (34) County Rev. Per Cap. \$935.66 (36) Property Tax/Income 1.87% (50) Property Tax Per Cap. \$510.33 (48) Sales Tax/Income 0.63% (75) Sales Tax Per Capita \$171.63 (82)	Hertford 2,159 (108) Winfall 592 (65)







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2007 Burden: 5.26% 2006 Burden: 5.13% 2005 Burden: 4.77%</p> <p>Change FY06-07: 2.56% Rank: 26 (2007), 32 (2006)</p> <p>Population: 37,448 Per Capita Income: 26,847 Rank: 63 (Pop.), 55 (PCI)</p>	<p>County Rev./Income 4.15% (14)</p> <p>County Rev. Per Cap. \$1,115.46 (16)</p> <p>Property Tax/Income 2.47% (12)</p> <p>Property Tax Per Cap. \$663.42 (18)</p> <p>Sales Tax/Income 0.81% (31)</p> <p>Sales Tax Per Capita \$218.62 (36)</p>	<p>County Rev./Income 4.07% (15)</p> <p>County Rev. Per Cap. \$1,068.44 (17)</p> <p>Property Tax/Income 2.45% (15)</p> <p>Property Tax Per Cap. \$642.66 (16)</p> <p>Sales Tax/Income 0.78% (40)</p> <p>Sales Tax Per Capita \$204.31 (40)</p>	<p>Roxboro 8,866 (24)</p>
Pitt	 <p>2007 Burden: 5.27% 2006 Burden: 5.57% 2005 Burden: 5.57%</p> <p>Change FY06-07: -5.40% Rank: 25 (2007), 22 (2006)</p> <p>Population: 146,403 Per Capita Income: 29,031 Rank: 16 (Pop.), 32 (PCI)</p>	<p>County Rev./Income 2.87% (73)</p> <p>County Rev. Per Cap. \$833.47 (54)</p> <p>Property Tax/Income 1.56% (78)</p> <p>Property Tax Per Cap. \$451.89 (66)</p> <p>Sales Tax/Income 0.66% (70)</p> <p>Sales Tax Per Capita \$192.36 (61)</p>	<p>County Rev./Income 3.12% (51)</p> <p>County Rev. Per Cap. \$881.32 (52)</p> <p>Property Tax/Income 1.62% (79)</p> <p>Property Tax Per Cap. \$457.64 (66)</p> <p>Sales Tax/Income 0.67% (63)</p> <p>Sales Tax Per Capita \$188.88 (56)</p>	<p>Ayden 4,861 (120) Bethel 1,774 (—) Falkland 115 (132) Farmville 4,619 (48) Fountain 556 (91) Greenville 72,227 (21) Grifton 2,365 (121) Grimesland 443 (82) Simpson 476 (98) Winterville 8,192 (65)</p>
Polk	 <p>2007 Burden: 3.70% 2006 Burden: 3.74% 2005 Burden: 3.49%</p> <p>Change FY06-07: -1.15% Rank: 85 (2007), 86 (2006)</p> <p>Population: 19,080 Per Capita Income: 37,873 Rank: 84 (Pop.), 5 (PCI)</p>	<p>County Rev./Income 2.84% (75)</p> <p>County Rev. Per Cap. \$1,077.20 (17)</p> <p>Property Tax/Income 1.89% (43)</p> <p>Property Tax Per Cap. \$713.98 (12)</p> <p>Sales Tax/Income 0.50% (95)</p> <p>Sales Tax Per Capita \$191.01 (64)</p>	<p>County Rev./Income 2.85% (78)</p> <p>County Rev. Per Cap. \$1,023.46 (22)</p> <p>Property Tax/Income 1.94% (42)</p> <p>Property Tax Per Cap. \$694.69 (14)</p> <p>Sales Tax/Income 0.50% (97)</p> <p>Sales Tax Per Capita \$180.32 (71)</p>	<p>Columbus 1,058 (49) Saluda 571 (19) Tryon 1,773 (26)</p>
Randolph	 <p>2007 Burden: 3.77% 2006 Burden: 3.73% 2005 Burden: 3.71%</p> <p>Change FY06-07: 1.06% Rank: 84 (2007), 87 (2006)</p> <p>Population: 138,586 Per Capita Income: 26,159 Rank: 19 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 2.47% (92)</p> <p>County Rev. Per Cap. \$646.02 (96)</p> <p>Property Tax/Income 1.45% (88)</p> <p>Property Tax Per Cap. \$378.57 (88)</p> <p>Sales Tax/Income 0.67% (64)</p> <p>Sales Tax Per Capita \$175.87 (79)</p>	<p>County Rev./Income 2.47% (94)</p> <p>County Rev. Per Cap. \$636.50 (98)</p> <p>Property Tax/Income 1.46% (89)</p> <p>Property Tax Per Cap. \$375.91 (91)</p> <p>Sales Tax/Income 0.65% (66)</p> <p>Sales Tax Per Capita \$168.16 (84)</p>	<p>Archdale 9,530 (79) Asheboro 23,556 (64) Franklinville 1,368 (181) Liberty 2,802 (153) Ramseur 1,719 (132) Randleman 4,297 (91) Seagrove 253 (93) Staley 360 (199) Trinity 6,914 (89)</p>
Richmond	 <p>2007 Burden: 4.94% 2006 Burden: 4.84% 2005 Burden: 5.03%</p> <p>Change FY06-07: 1.96% Rank: 39 (2007), 46 (2006)</p> <p>Population: 46,700 Per Capita Income: 24,018 Rank: 53 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 3.14% (45)</p> <p>County Rev. Per Cap. \$753.41 (77)</p> <p>Property Tax/Income 1.86% (48)</p> <p>Property Tax Per Cap. \$446.67 (72)</p> <p>Sales Tax/Income 0.79% (39)</p> <p>Sales Tax Per Capita \$190.78 (66)</p>	<p>County Rev./Income 3.00% (65)</p> <p>County Rev. Per Cap. \$703.37 (87)</p> <p>Property Tax/Income 1.74% (64)</p> <p>Property Tax Per Cap. \$408.63 (86)</p> <p>Sales Tax/Income 0.75% (46)</p> <p>Sales Tax Per Capita \$177.02 (75)</p>	<p>Dobbin Heights 891 (174) Ellerbe 986 (123) Hamlet 5,829 (63) Hoffman 670 (179) Norman 74 (192) Rockingham 9,463 (69)</p>
Robeson	 <p>2007 Burden: 4.89% 2006 Burden: 5.12% 2005 Burden: 4.78%</p> <p>Change FY06-07: -4.44% Rank: 41 (2007), 33 (2006)</p> <p>Population: 129,048 Per Capita Income: 21,675 Rank: 21 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 3.12% (48)</p> <p>County Rev. Per Cap. \$675.60 (90)</p> <p>Property Tax/Income 1.56% (79)</p> <p>Property Tax Per Cap. \$337.22 (95)</p> <p>Sales Tax/Income 0.86% (24)</p> <p>Sales Tax Per Capita \$186.27 (73)</p>	<p>County Rev./Income 3.26% (48)</p> <p>County Rev. Per Cap. \$682.88 (90)</p> <p>Property Tax/Income 1.72% (69)</p> <p>Property Tax Per Cap. \$359.99 (93)</p> <p>Sales Tax/Income 0.93% (13)</p> <p>Sales Tax Per Capita \$195.43 (49)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,737 (145) Lumber Bridge 121 (148) Lumberton 22,800 (52) Marietta 161 (200) Maxton 2,538 (144) McDonald 126 (202) Orrum 77 (204) Parkton 544 (130) Pembroke 2,736 (82) Proctorville 130 (186) Raynham 87 (197) Red Springs 3,497 (109) Rennert 347 (—) Rowland 1,168 (127) St. Pauls 2,352 (122)</p>





\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	 <p>2007 Burden: 4.81% 2006 Burden: 4.78% 2005 Burden: 4.95%</p> <p>Change FY06-07: 0.64% Rank: 45 (2007), 49 (2006)</p> <p>Population: 91,830 Per Capita Income: 26,706 Rank: 30 (Pop.), 58 (PCI)</p>	<p>County Rev./Income 2.98% (64)</p> <p>County Rev. Per Cap. \$796.41 (64)</p> <p>Property Tax/Income 1.76% (62)</p> <p>Property Tax Per Cap. \$468.87 (57)</p> <p>Sales Tax/Income 0.65% (72)</p> <p>Sales Tax Per Capita \$173.37 (83)</p>	<p>County Rev./Income 2.94% (67)</p> <p>County Rev. Per Cap. \$762.85 (73)</p> <p>Property Tax/Income 1.71% (70)</p> <p>Property Tax Per Cap. \$443.48 (71)</p> <p>Sales Tax/Income 0.64% (71)</p> <p>Sales Tax Per Capita \$164.85 (88)</p>	<p>Eden 15,726 (57) Madison 2,230 (44) Mayodan 2,497 (95) Reidsville 14,589 (45) Stoneville 977 (39) Wentworth 2,909 (182)</p>
Rowan	 <p>2007 Burden: 4.32% 2006 Burden: 4.36% 2005 Burden: 4.45%</p> <p>Change FY06-07: -0.93% Rank: 64 (2007), 65 (2006)</p> <p>Population: 134,540 Per Capita Income: 29,001 Rank: 20 (Pop.), 33 (PCI)</p>	<p>County Rev./Income 2.66% (82)</p> <p>County Rev. Per Cap. \$772.22 (71)</p> <p>Property Tax/Income 1.68% (69)</p> <p>Property Tax Per Cap. \$486.41 (51)</p> <p>Sales Tax/Income 0.58% (89)</p> <p>Sales Tax Per Capita \$167.16 (88)</p>	<p>County Rev./Income 2.69% (84)</p> <p>County Rev. Per Cap. \$761.80 (74)</p> <p>Property Tax/Income 1.75% (62)</p> <p>Property Tax Per Cap. \$494.26 (52)</p> <p>Sales Tax/Income 0.58% (88)</p> <p>Sales Tax Per Capita \$165.15 (87)</p>	<p>China Grove 4,244 (152) Cleveland 821 (70) East Spencer 1,695 (—) Faith 707 (85) Granite Quarry 2,298 (—) Landis 3,047 (136) Rockwell 2,015 (165) Salisbury 29,461 (19) Spencer 3,396 (103)</p>
Rutherford	 <p>2007 Burden: 4.37% 2006 Burden: 4.38% 2005 Burden: 4.21%</p> <p>Change FY06-07: -0.34% Rank: 62 (2007), 63 (2006)</p> <p>Population: 63,178 Per Capita Income: 25,504 Rank: 40 (Pop.), 68 (PCI)</p>	<p>County Rev./Income 3.08% (52)</p> <p>County Rev. Per Cap. \$786.51 (67)</p> <p>Property Tax/Income 1.70% (66)</p> <p>Property Tax Per Cap. \$432.54 (79)</p> <p>Sales Tax/Income 0.83% (29)</p> <p>Sales Tax Per Capita \$211.43 (43)</p>	<p>County Rev./Income 3.11% (53)</p> <p>County Rev. Per Cap. \$766.75 (72)</p> <p>Property Tax/Income 1.76% (60)</p> <p>Property Tax Per Cap. \$433.22 (75)</p> <p>Sales Tax/Income 0.82% (30)</p> <p>Sales Tax Per Capita \$201.99 (45)</p>	<p>Bostic 319 (95) Chimney Rock 184 (12) Ellenboro 715 (196) Forest City 7,227 (75) Lake Lure 1,072 (11) Ruth 321 (20) Rutherfordton 4,140 (97) Spindale 3,881 (154)</p>
Sampson	 <p>2007 Burden: 4.09% 2006 Burden: 3.83% 2005 Burden: 3.78%</p> <p>Change FY06-07: 6.73% Rank: 70 (2007), 82 (2006)</p> <p>Population: 64,057 Per Capita Income: 24,697 Rank: 38 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 3.05% (55)</p> <p>County Rev. Per Cap. \$752.89 (78)</p> <p>Property Tax/Income 1.80% (54)</p> <p>Property Tax Per Cap. \$444.88 (74)</p> <p>Sales Tax/Income 0.77% (44)</p> <p>Sales Tax Per Capita \$190.08 (67)</p>	<p>County Rev./Income 2.87% (76)</p> <p>County Rev. Per Cap. \$726.66 (80)</p> <p>Property Tax/Income 1.69% (72)</p> <p>Property Tax Per Cap. \$428.83 (77)</p> <p>Sales Tax/Income 0.72% (52)</p> <p>Sales Tax Per Capita \$183.16 (66)</p>	<p>Autryville 203 (135) Clinton 8,804 (49) Garland 798 (83) Harrells 210 (173) Newton Grove 627 (80) Roseboro 1,393 (110) Salemberg 477 (108) Turkey 268 (164)</p>
Scotland	 <p>2007 Burden: — 2006 Burden: 5.63% 2005 Burden: 5.48%</p> <p>Change FY06-07: — Rank: — (2007), 18 (2006)</p> <p>Population: 36,994 Per Capita Income: 23,656 Rank: 64 (Pop.), 89 (PCI)</p>	<p><i>Data not available</i> County did not submit the AFIR report for FY 2007 that was due on Oct. 31, 2007 to the State Treasurer's office by December 2008.</p>	<p>County Rev./Income 4.04% (16)</p> <p>County Rev. Per Cap. \$928.96 (42)</p> <p>Property Tax/Income 2.51% (13)</p> <p>Property Tax Per Cap. \$577.49 (35)</p> <p>Sales Tax/Income 0.91% (17)</p> <p>Sales Tax Per Capita \$209.38 (38)</p>	<p>East Laurinburg 291 (—) Gibson 582 (—) Laurinburg 16,087 (—) Wagram 780 (—)</p>
Stanly	 <p>2007 Burden: 4.54% 2006 Burden: 4.70% 2005 Burden: 4.70%</p> <p>Change FY06-07: -3.24% Rank: 57 (2007), 53 (2006)</p> <p>Population: 59,128 Per Capita Income: 27,824 Rank: 41 (Pop.), 43 (PCI)</p>	<p>County Rev./Income 2.84% (77)</p> <p>County Rev. Per Cap. \$789.00 (66)</p> <p>Property Tax/Income 1.67% (70)</p> <p>Property Tax Per Cap. \$465.05 (59)</p> <p>Sales Tax/Income 0.64% (74)</p> <p>Sales Tax Per Capita \$179.36 (78)</p>	<p>County Rev./Income 2.87% (75)</p> <p>County Rev. Per Cap. \$775.66 (70)</p> <p>Property Tax/Income 1.73% (68)</p> <p>Property Tax Per Cap. \$465.79 (62)</p> <p>Sales Tax/Income 0.64% (69)</p> <p>Sales Tax Per Capita \$172.40 (80)</p>	<p>Albemarle 16,042 (47) Badin 1,956 (169) Locust 2,961 (129) Misenheimer 687 (74) New London 602 (126) Norwood 2,847 (124) Oakboro 1,148 (67) Red Cross 773 (166) Richfield 513 (122) Stanfield 1,287 (—)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes	 <p>2007 Burden: 3.51% 2006 Burden: 3.58% 2005 Burden: 3.30%</p> <p>Change FY06-07: -1.82% Rank: 89 (2007), 92 (2006)</p> <p>Population: 46,335 Per Capita Income: 26,314 Rank: 55 (Pop.), 61 (PCI)</p>	<p>County Rev./Income 2.80% (80)</p> <p>County Rev. Per Cap. \$736.64 (83)</p> <p>Property Tax/Income 1.69% (67)</p> <p>Property Tax Per Cap. \$445.54 (73)</p> <p>Sales Tax/Income 0.72% (54)</p> <p>Sales Tax Per Capita \$190.04 (68)</p>	<p>County Rev./Income 2.84% (79)</p> <p>County Rev. Per Cap. \$729.82 (79)</p> <p>Property Tax/Income 1.74% (66)</p> <p>Property Tax Per Cap. \$446.11 (70)</p> <p>Sales Tax/Income 0.70% (56)</p> <p>Sales Tax Per Capita \$180.05 (72)</p>	<p>Danbury 107 (165) King 6,356 (73) Walnut Cove 1,570 (158)</p>
Swain	 <p>2007 Burden: 3.93% 2006 Burden: 4.26% 2005 Burden: 3.91%</p> <p>Change FY06-07: -7.94% Rank: 78 (2007), 69 (2006)</p> <p>Population: 13,938 Per Capita Income: 23,430 Rank: 89 (Pop.), 92 (PCI)</p>	<p>County Rev./Income 3.35% (33)</p> <p>County Rev. Per Cap. \$784.07 (68)</p> <p>Property Tax/Income 1.28% (96)</p> <p>Property Tax Per Cap. \$298.83 (98)</p> <p>Sales Tax/Income 0.95% (12)</p> <p>Sales Tax Per Capita \$221.84 (33)</p>	<p>County Rev./Income 3.50% (28)</p> <p>County Rev. Per Cap. \$794.45 (66)</p> <p>Property Tax/Income 1.30% (98)</p> <p>Property Tax Per Cap. \$295.06 (99)</p> <p>Sales Tax/Income 0.93% (14)</p> <p>Sales Tax Per Capita \$210.99 (32)</p>	<p>Bryson City 1,492 (83)</p>
Tyrrell	 <p>2007 Burden: 6.48% 2006 Burden: 6.14% 2005 Burden: 6.05%</p> <p>Change FY06-07: 5.50% Rank: 6 (2007), 10 (2006)</p> <p>Population: 4,240 Per Capita Income: 22,364 Rank: 100 (Pop.), 96 (PCI)</p>	<p>County Rev./Income 4.59% (10)</p> <p>County Rev. Per Cap. \$1,027.36 (23)</p> <p>Property Tax/Income 3.16% (5)</p> <p>Property Tax Per Cap. \$706.28 (14)</p> <p>Sales Tax/Income 0.87% (21)</p> <p>Sales Tax Per Capita \$194.51 (58)</p>	<p>County Rev./Income 4.63% (10)</p> <p>County Rev. Per Cap. \$1,039.64 (19)</p> <p>Property Tax/Income 3.03% (7)</p> <p>Property Tax Per Cap. \$680.62 (15)</p> <p>Sales Tax/Income 0.86% (23)</p> <p>Sales Tax Per Capita \$194.17 (50)</p>	<p>Columbia 847 (57)</p>

\* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2007 Burden: 5.40% 2006 Burden: 5.42% 2005 Burden: 5.30%</p> <p>Change FY06-07: -0.36% Rank: 23 (2007), 25 (2006)</p> <p>Population: 43,920 Per Capita Income: 24,537 Rank: 56 (Pop.), 80 (PCI)</p>	<p>County Rev./Income 3.31% (35)</p> <p>County Rev. Per Cap. \$810.99 (62)</p> <p>Property Tax/Income 1.83% (51)</p> <p>Property Tax Per Cap. \$448.86 (69)</p> <p>Sales Tax/Income 0.93% (14)</p> <p>Sales Tax Per Capita \$228.14 (24)</p>	<p>County Rev./Income 3.37% (38)</p> <p>County Rev. Per Cap. \$804.39 (62)</p> <p>Property Tax/Income 1.92% (45)</p> <p>Property Tax Per Cap. \$458.87 (65)</p> <p>Sales Tax/Income 0.88% (20)</p> <p>Sales Tax Per Capita \$210.80 (33)</p>	<p>Henderson 16,450 (54) Kittrell 138 (203) Middleburg 169 (190)</p>
Wake	 <p>2007 Burden: 5.06% 2006 Burden: 5.08% 2005 Burden: 5.08%</p> <p>Change FY06-07: -0.47% Rank: 34 (2007), 34 (2006)</p> <p>Population: 790,007 Per Capita Income: 39,497 Rank: 2 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.58% (87)</p> <p>County Rev. Per Cap. \$1,018.52 (27)</p> <p>Property Tax/Income 1.65% (71)</p> <p>Property Tax Per Cap. \$651.06 (20)</p> <p>Sales Tax/Income 0.48% (96)</p> <p>Sales Tax Per Capita \$189.56 (69)</p>	<p>County Rev./Income 2.67% (85)</p> <p>County Rev. Per Cap. \$1,034.96 (21)</p> <p>Property Tax/Income 1.64% (76)</p> <p>Property Tax Per Cap. \$634.23 (20)</p> <p>Sales Tax/Income 0.48% (98)</p> <p>Sales Tax Per Capita \$185.18 (62)</p>	<p>Apex 28,830 (17) Cary 122,139 (4) Fuquay-Varina 12,913 (13) Garner 23,507 (23) Holly Springs 17,165 (7) Knightdale 8,671 (34) Morrisville 13,501 (8) Raleigh 352,919 (11) Rolesville 1,792 (23) Wake Forest 22,628 (20) Wendell 5,421 (38) Zebulon 4,781 (34)</p>
Warren	 <p>2007 Burden: 5.71% 2006 Burden: 5.81% 2005 Burden: 5.64%</p> <p>Change FY06-07: -1.76% Rank: 13 (2007), 15 (2006)</p> <p>Population: 19,969 Per Capita Income: 21,073 Rank: 82 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 4.69% (7)</p> <p>County Rev. Per Cap. \$987.35 (31)</p> <p>Property Tax/Income 2.84% (7)</p> <p>Property Tax Per Cap. \$597.97 (31)</p> <p>Sales Tax/Income 0.87% (23)</p> <p>Sales Tax Per Capita \$182.69 (76)</p>	<p>County Rev./Income 4.84% (8)</p> <p>County Rev. Per Cap. \$982.47 (30)</p> <p>Property Tax/Income 2.93% (8)</p> <p>Property Tax Per Cap. \$594.86 (30)</p> <p>Sales Tax/Income 0.82% (29)</p> <p>Sales Tax Per Capita \$166.70 (85)</p>	<p>Macon 107 (86) Norlina 1,086 (89) Warrenton 769 (24)</p>
Washington	 <p>2007 Burden: 4.78% 2006 Burden: 4.84% 2005 Burden: 4.77%</p> <p>Change FY06-07: -1.20% Rank: 47 (2007), 47 (2006)</p> <p>Population: 13,360 Per Capita Income: 24,569 Rank: 90 (Pop.), 79 (PCI)</p>	<p>County Rev./Income 3.19% (40)</p> <p>County Rev. Per Cap. \$783.63 (69)</p> <p>Property Tax/Income 1.84% (50)</p> <p>Property Tax Per Cap. \$452.33 (65)</p> <p>Sales Tax/Income 0.81% (32)</p> <p>Sales Tax Per Capita \$199.86 (53)</p>	<p>County Rev./Income 3.27% (45)</p> <p>County Rev. Per Cap. \$781.25 (68)</p> <p>Property Tax/Income 1.94% (41)</p> <p>Property Tax Per Cap. \$462.09 (63)</p> <p>Sales Tax/Income 0.81% (32)</p> <p>Sales Tax Per Capita \$193.02 (51)</p>	<p>Creswell 258 (147) Plymouth 3,958 (131) Roper 625 (107)</p>
Watauga	 <p>2007 Burden: 5.95% 2006 Burden: 5.82% 2005 Burden: 5.56%</p> <p>Change FY06-07: 2.11% Rank: 11 (2007), 14 (2006)</p> <p>Population: 43,410 Per Capita Income: 28,835 Rank: 58 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 3.70% (19)</p> <p>County Rev. Per Cap. \$1,066.19 (18)</p> <p>Property Tax/Income 2.09% (22)</p> <p>Property Tax Per Cap. \$603.25 (30)</p> <p>Sales Tax/Income 0.98% (11)</p> <p>Sales Tax Per Capita \$281.77 (9)</p>	<p>County Rev./Income 3.72% (22)</p> <p>County Rev. Per Cap. \$1,036.86 (20)</p> <p>Property Tax/Income 2.10% (29)</p> <p>Property Tax Per Cap. \$584.78 (32)</p> <p>Sales Tax/Income 0.97% (12)</p> <p>Sales Tax Per Capita \$270.05 (8)</p>	<p>Beech Mountain 367 (2) Blowing Rock 1,428 (4) Boone 14,473 (26) Seven Devils 139 (6)</p>
Wayne	 <p>2007 Burden: 4.18% 2006 Burden: 4.23% 2005 Burden: 4.10%</p> <p>Change FY06-07: -1.16% Rank: 68 (2007), 71 (2006)</p> <p>Population: 114,930 Per Capita Income: 27,417 Rank: 23 (Pop.), 48 (PCI)</p>	<p>County Rev./Income 2.69% (81)</p> <p>County Rev. Per Cap. \$738.45 (81)</p> <p>Property Tax/Income 1.51% (85)</p> <p>Property Tax Per Cap. \$413.65 (82)</p> <p>Sales Tax/Income 0.71% (56)</p> <p>Sales Tax Per Capita \$195.61 (57)</p>	<p>County Rev./Income 2.73% (82)</p> <p>County Rev. Per Cap. \$720.80 (81)</p> <p>Property Tax/Income 1.55% (84)</p> <p>Property Tax Per Cap. \$408.70 (85)</p> <p>Sales Tax/Income 0.70% (57)</p> <p>Sales Tax Per Capita \$184.19 (64)</p>	<p>Eureka 238 (110) Fremont 1,419 (140) Goldensboro 37,396 (29) Mount Olive 4,594 (133) Pikeville 709 (121) Seven Springs 87 (127) Walnut Creek 897 (35)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2007 DATA COUNTY ONLY (RANK)	2006 DATA COUNTY ONLY (RANK)	2007 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
<p>Wilkes</p> 	<p>2007 Burden: 3.45% 2006 Burden: 3.62% 2005 Burden: 3.73%</p> <p>Change FY06-07: -4.68% Rank: 92 (2007), 89 (2006)</p> <p>Population: 66,925 Per Capita Income: 29,466 Rank: 37 (Pop.), 30 (PCI)</p>	<p>County Rev./Income 2.81% (79) County Rev. Per Cap. \$827.03 (57) Property Tax/Income 1.52% (83) Property Tax Per Cap. \$446.99 (70) Sales Tax/Income 0.80% (36) Sales Tax Per Capita \$235.53 (21)</p>	<p>County Rev./Income 2.92% (69) County Rev. Per Cap. \$847.37 (55) Property Tax/Income 1.64% (75) Property Tax Per Cap. \$475.80 (57) Sales Tax/Income 0.77% (42) Sales Tax Per Capita \$223.04 (21)</p>	<p>North Wilkesboro 4,164 (61) Ronda 477 (117) Wilkesboro 3,183 (31)</p>
<p>Wilson</p> 	<p>2007 Burden: 5.50% 2006 Burden: 5.71% 2005 Burden: 5.59%</p> <p>Change FY06-07: -3.67% Rank: 21 (2007), 16 (2006)</p> <p>Population: 77,468 Per Capita Income: 29,879 Rank: 34 (Pop.), 25 (PCI)</p>	<p>County Rev./Income 2.96% (65) County Rev. Per Cap. \$885.42 (48) Property Tax/Income 1.80% (55) Property Tax Per Cap. \$537.50 (40) Sales Tax/Income 0.68% (62) Sales Tax Per Capita \$203.01 (47)</p>	<p>County Rev./Income 3.26% (47) County Rev. Per Cap. \$935.20 (37) Property Tax/Income 2.09% (30) Property Tax Per Cap. \$599.21 (29) Sales Tax/Income 0.64% (70) Sales Tax Per Capita \$183.05 (67)</p>	<p>Black Creek 735 (62) Elm City 1,380 (72) Lucama 879 (66) Saratoga 391 (89) Sims 132 (73) Stantonsburg 731 (94) Wilson 48,316 (22)</p>
<p>Yadkin</p> 	<p>2007 Burden: 3.47% 2006 Burden: 3.55% 2005 Burden: 3.37%</p> <p>Change FY06-07: -2.29% Rank: 91 (2007), 93 (2006)</p> <p>Population: 37,810 Per Capita Income: 26,702 Rank: 62 (Pop.), 59 (PCI)</p>	<p>County Rev./Income 2.82% (78) County Rev. Per Cap. \$753.58 (76) Property Tax/Income 1.77% (60) Property Tax Per Cap. \$472.52 (56) Sales Tax/Income 0.75% (50) Sales Tax Per Capita \$199.88 (52)</p>	<p>County Rev./Income 2.88% (72) County Rev. Per Cap. \$748.33 (75) Property Tax/Income 1.85% (52) Property Tax Per Cap. \$480.58 (55) Sales Tax/Income 0.73% (50) Sales Tax Per Capita \$189.09 (55)</p>	<p>Boonville 1,160 (149) East Bend 672 (138) Jonesville 2,265 (99) Yadkinville 2,820 (164)</p>
<p>Yancey</p> 	<p>2007 Burden: 4.07% 2006 Burden: 4.09% 2005 Burden: 3.83%</p> <p>Change FY06-07: -0.44% Rank: 72 (2007), 73 (2006)</p> <p>Population: 18,368 Per Capita Income: 21,982 Rank: 85 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 3.45% (30) County Rev. Per Cap. \$758.60 (74) Property Tax/Income 2.07% (25) Property Tax Per Cap. \$454.53 (62) Sales Tax/Income 1.03% (9) Sales Tax Per Capita \$226.82 (25)</p>	<p>County Rev./Income 3.48% (31) County Rev. Per Cap. \$746.07 (76) Property Tax/Income 2.08% (31) Property Tax Per Cap. \$447.13 (69) Sales Tax/Income 1.00% (10) Sales Tax Per Capita \$214.74 (29)</p>	<p>Burnsville 1,651 (77)</p>

\* Rank within relevant population range.

## Appendix A Summary

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Alamance	\$738.02 (82)	2.61% (86)	\$443.03 (75)	1.57% (77)	\$188.70 (70)	0.67% (66)
Alexander	\$672.03 (91)	2.49% (90)	\$319.68 (97)	1.19% (97)	\$201.91 (48)	0.75% (48)
Alleghany	\$1,056.64 (20)	3.94% (16)	\$659.53 (19)	2.46% (13)	\$213.45 (41)	0.80% (37)
Anson	\$760.86 (73)	3.07% (53)	\$468.30 (58)	1.89% (42)	\$159.99 (94)	0.64% (73)
Ashe	\$914.61 (43)	3.49% (26)	\$521.79 (45)	1.99% (30)	\$239.59 (17)	0.91% (15)
Avery	\$1,213.96 (11)	4.91% (5)	\$789.49 (7)	3.19% (4)	\$297.75 (5)	1.20% (4)
Beaufort	\$832.73 (55)	3.04% (56)	\$529.72 (42)	1.93% (34)	\$222.73 (32)	0.81% (33)
Bertie	\$772.34 (70)	3.03% (58)	\$415.93 (81)	1.63% (72)	\$163.97 (91)	0.64% (75)
Bladen	\$1,631.48 (4)	6.60% (4)	\$503.89 (49)	2.04% (29)	\$196.75 (56)	0.80% (38)
Brunswick	\$1,339.48 (6)	4.75% (6)	\$888.99 (6)	3.15% (6)	\$244.89 (16)	0.87% (22)
Buncombe	\$1,150.08 (13)	3.67% (20)	\$687.14 (16)	2.19% (19)	\$263.45 (13)	0.84% (26)
Burke	\$613.58 (98)	2.25% (97)	\$372.27 (90)	1.36% (94)	\$98.77 (98)	0.36% (98)
Cabarrus	\$998.37 (30)	3.01% (61)	\$623.11 (24)	1.88% (44)	\$225.26 (28)	0.68% (63)
Caldwell	\$665.61 (92)	2.42% (93)	\$378.82 (87)	1.38% (91)	\$164.63 (90)	0.60% (84)
Camden	\$932.38 (39)	3.14% (44)	\$572.44 (35)	1.93% (36)	\$217.78 (37)	0.73% (53)
Carteret	\$1,118.33 (15)	3.49% (27)	\$668.12 (17)	2.08% (23)	\$264.24 (12)	0.82% (30)
Caswell	\$727.33 (85)	2.92% (71)	\$376.03 (89)	1.51% (84)	\$172.50 (84)	0.69% (61)
Catawba	\$882.04 (50)	2.93% (69)	\$451.13 (67)	1.50% (86)	\$223.39 (30)	0.74% (51)
Chatham	\$1,168.17 (12)	2.94% (67)	\$765.54 (8)	1.93% (35)	\$209.97 (44)	0.53% (93)
Cherokee	\$1,033.59 (22)	4.62% (9)	\$551.03 (38)	2.46% (14)	\$277.51 (10)	1.24% (2)
Chowan	\$1,024.39 (24)	3.54% (24)	\$526.29 (44)	1.82% (52)	\$233.16 (23)	0.81% (35)
Clay	\$1,006.89 (29)	4.16% (13)	\$569.94 (36)	2.35% (15)	\$259.73 (14)	1.07% (8)
Cleveland	\$709.23 (88)	2.62% (85)	\$386.75 (86)	1.43% (89)	\$163.84 (92)	0.61% (82)
Columbus	\$817.92 (60)	3.05% (54)	\$478.03 (55)	1.78% (59)	\$168.11 (87)	0.63% (77)
Craven	\$823.75 (59)	2.65% (83)	\$421.64 (80)	1.36% (95)	\$206.88 (46)	0.67% (68)
Cumberland	\$815.61 (61)	2.38% (94)	\$479.95 (54)	1.40% (90)	\$174.02 (82)	0.51% (94)
Currituck	\$2,197.77 (2)	7.13% (3)	\$1,088.27 (2)	3.53% (3)	\$348.24 (2)	1.13% (6)
Dare	\$2,552.94 (1)	7.47% (1)	\$1,377.07 (1)	4.03% (2)	\$527.46 (1)	1.54% (1)
Davidson	\$661.92 (93)	2.30% (96)	\$393.31 (85)	1.37% (93)	\$175.18 (80)	0.61% (81)
Davie	\$978.50 (33)	2.94% (68)	\$613.25 (25)	1.84% (49)	\$194.22 (59)	0.58% (88)
Duplin	\$830.21 (56)	3.48% (29)	\$457.49 (61)	1.92% (37)	\$186.43 (72)	0.78% (42)
Durham	\$1,058.80 (19)	3.01% (59)	\$750.50 (10)	2.14% (20)	\$224.24 (29)	0.64% (76)
Edgecombe	\$797.34 (63)	3.13% (46)	\$454.11 (64)	1.78% (58)	\$156.70 (95)	0.62% (80)
Forsyth	\$928.50 (41)	2.55% (89)	\$611.11 (27)	1.68% (68)	\$214.15 (40)	0.59% (87)
Franklin	\$936.63 (37)	3.55% (23)	\$544.64 (39)	2.06% (27)	\$201.61 (50)	0.76% (45)
Gaston	\$930.26 (40)	3.01% (60)	\$583.57 (34)	1.89% (41)	\$192.31 (62)	0.62% (79)
Gates	\$725.11 (87)	2.99% (63)	\$433.19 (78)	1.79% (56)	\$174.42 (81)	0.72% (55)
Graham			<i>Did not submitted AFIR data</i>			
Granville	\$728.13 (84)	2.95% (66)	\$433.79 (77)	1.76% (61)	\$187.00 (71)	0.76% (46)
Greene	\$652.62 (94)	2.86% (74)	\$362.04 (93)	1.59% (75)	\$169.05 (86)	0.74% (52)
Guilford	\$941.14 (35)	2.64% (84)	\$636.59 (22)	1.79% (57)	\$197.83 (54)	0.55% (91)
Halifax	\$841.66 (53)	3.48% (28)	\$480.48 (52)	1.99% (31)	\$201.80 (49)	0.84% (27)
Harnett	\$969.38 (34)	3.77% (17)	\$406.63 (84)	1.58% (76)	\$193.51 (60)	0.75% (47)
Haywood	\$1,019.09 (26)	3.66% (21)	\$631.65 (23)	2.27% (16)	\$235.31 (22)	0.84% (25)
Henderson	\$1,012.12 (28)	3.12% (47)	\$585.75 (33)	1.81% (53)	\$226.37 (26)	0.70% (59)
Hertford	\$767.36 (72)	3.26% (37)	\$450.21 (68)	1.91% (39)	\$212.93 (42)	0.90% (18)
Hoke	\$628.55 (97)	2.84% (76)	\$342.81 (94)	1.55% (81)	\$166.00 (89)	0.75% (49)
Hyde	\$1,723.80 (3)	7.28% (2)	\$979.97 (3)	4.14% (1)	\$286.19 (8)	1.21% (3)
Iredell	\$927.12 (42)	3.03% (57)	\$529.66 (43)	1.73% (65)	\$239.05 (18)	0.78% (41)
Jackson	\$1,142.99 (14)	4.38% (11)	\$648.88 (21)	2.49% (11)	\$297.84 (4)	1.14% (5)

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Johnston	\$935.51 (38)	3.20% (39)	\$555.42 (37)	1.90% (40)	\$236.26 (20)	0.81% (34)
Jones	\$686.15 (89)	2.49% (91)	\$446.81 (71)	1.62% (74)	\$163.33 (93)	0.59% (86)
Lee	\$896.75 (46)	3.09% (50)	\$610.09 (28)	2.11% (21)	\$192.04 (63)	0.66% (69)
Lenoir	\$823.97 (58)	2.92% (70)	\$492.19 (50)	1.74% (64)	\$197.75 (55)	0.70% (58)
Lincoln	\$1,022.97 (25)	3.56% (22)	\$595.50 (32)	2.07% (24)	\$221.48 (34)	0.77% (43)
Macon	\$1,258.13 (8)	4.62% (8)	\$711.05 (13)	2.61% (9)	\$298.57 (3)	1.10% (7)
Madison	\$726.83 (86)	2.99% (62)	\$454.20 (63)	1.87% (45)	\$137.84 (97)	0.57% (90)
Martin	\$883.43 (49)	3.41% (31)	\$512.29 (46)	1.98% (33)	\$215.87 (38)	0.83% (28)
McDowell	\$741.20 (80)	3.14% (43)	\$363.97 (92)	1.54% (82)	\$220.18 (35)	0.93% (13)
Mecklenburg	\$1,375.24 (5)	3.11% (49)	\$906.97 (5)	2.05% (28)	\$295.59 (7)	0.67% (65)
Mitchell	\$796.21 (65)	3.40% (32)	\$410.63 (83)	1.76% (63)	\$238.99 (19)	1.02% (10)
Montgomery	\$743.25 (79)	2.89% (72)	\$480.17 (53)	1.87% (46)	\$169.60 (85)	0.66% (71)
Moore	\$879.28 (51)	2.38% (95)	\$506.40 (48)	1.37% (92)	\$222.97 (31)	0.60% (83)
Nash	\$757.83 (75)	2.56% (88)	\$457.95 (60)	1.55% (80)	\$184.77 (74)	0.62% (78)
New Hanover	\$1,254.18 (9)	3.72% (18)	\$750.60 (9)	2.23% (17)	\$295.68 (6)	0.88% (20)
Northampton	\$908.90 (44)	3.27% (36)	\$532.22 (41)	1.91% (38)	\$150.55 (96)	0.54% (92)
Onslow	\$649.92 (95)	2.03% (98)	\$332.28 (96)	1.04% (98)	\$190.84 (65)	0.60% (85)
Orange	\$1,280.16 (7)	3.09% (51)	\$921.98 (4)	2.23% (18)	\$179.43 (77)	0.43% (97)
Pamlico	\$938.13 (36)	3.17% (42)	\$609.95 (29)	2.06% (26)	\$207.45 (45)	0.70% (57)
Pasquotank	\$876.21 (52)	3.52% (25)	\$371.17 (91)	1.49% (87)	\$226.26 (27)	0.91% (16)
Pender	\$1,035.79 (21)	4.08% (15)	\$687.84 (15)	2.71% (8)	\$201.30 (51)	0.79% (40)
Perquimans	\$895.77 (47)	3.26% (38)	\$512.19 (47)	1.86% (47)	\$183.08 (75)	0.67% (67)
Person	\$1,115.46 (16)	4.15% (14)	\$663.42 (18)	2.47% (12)	\$218.62 (36)	0.81% (31)
Pitt	\$833.47 (54)	2.87% (73)	\$451.89 (66)	1.56% (78)	\$192.36 (61)	0.66% (70)
Polk	\$1,077.20 (17)	2.84% (75)	\$713.98 (12)	1.89% (43)	\$191.01 (64)	0.50% (95)
Randolph	\$646.02 (96)	2.47% (92)	\$378.57 (88)	1.45% (88)	\$175.87 (79)	0.67% (64)
Richmond	\$753.41 (77)	3.14% (45)	\$446.67 (72)	1.86% (48)	\$190.78 (66)	0.79% (39)
Robeson	\$675.60 (90)	3.12% (48)	\$337.22 (95)	1.56% (79)	\$186.27 (73)	0.86% (24)
Rockingham	\$796.41 (64)	2.98% (64)	\$468.87 (57)	1.76% (62)	\$173.37 (83)	0.65% (72)
Rowan	\$772.22 (71)	2.66% (82)	\$486.41 (51)	1.68% (69)	\$167.16 (88)	0.58% (89)
Rutherford	\$786.51 (67)	3.08% (52)	\$432.54 (79)	1.70% (66)	\$211.43 (43)	0.83% (29)
Sampson	\$752.89 (78)	3.05% (55)	\$444.88 (74)	1.80% (54)	\$190.08 (67)	0.77% (44)
Scotland			<i>Did not submitted AFIR data</i>			
Stanly	\$789.00 (66)	2.84% (77)	\$465.05 (59)	1.67% (70)	\$179.36 (78)	0.64% (74)
Stokes	\$736.64 (83)	2.80% (80)	\$445.54 (73)	1.69% (67)	\$190.04 (68)	0.72% (54)
Surry	\$898.97 (45)	3.31% (34)	\$442.12 (76)	1.63% (73)	\$245.30 (15)	0.90% (19)
Swain	\$784.07 (68)	3.35% (33)	\$298.83 (98)	1.28% (96)	\$221.84 (33)	0.95% (12)
Transylvania	\$1,243.50 (10)	4.20% (12)	\$750.49 (11)	2.53% (10)	\$268.31 (11)	0.91% (17)
Tyrrell	\$1,027.36 (23)	4.59% (10)	\$706.28 (14)	3.16% (5)	\$194.51 (58)	0.87% (21)
Union	\$985.39 (32)	3.19% (41)	\$612.38 (26)	1.98% (32)	\$214.21 (39)	0.69% (60)
Vance	\$810.99 (62)	3.31% (35)	\$448.86 (69)	1.83% (51)	\$228.14 (24)	0.93% (14)
Wake	\$1,018.52 (27)	2.58% (87)	\$651.06 (20)	1.65% (71)	\$189.56 (69)	0.48% (96)
Warren	\$987.35 (31)	4.69% (7)	\$597.97 (31)	2.84% (7)	\$182.69 (76)	0.87% (23)
Washington	\$783.63 (69)	3.19% (40)	\$452.33 (65)	1.84% (50)	\$199.86 (53)	0.81% (32)
Watauga	\$1,066.19 (18)	3.70% (19)	\$603.25 (30)	2.09% (22)	\$281.77 (9)	0.98% (11)
Wayne	\$738.45 (81)	2.69% (81)	\$413.65 (82)	1.51% (85)	\$195.61 (57)	0.71% (56)
Wilkes	\$827.03 (57)	2.81% (79)	\$446.99 (70)	1.52% (83)	\$235.53 (21)	0.80% (36)
Wilson	\$885.42 (48)	2.96% (65)	\$537.50 (40)	1.80% (55)	\$203.01 (47)	0.68% (62)
Yadkin	\$753.58 (76)	2.82% (78)	\$472.52 (56)	1.77% (60)	\$199.88 (52)	0.75% (50)
Yancey	\$758.60 (74)	3.45% (30)	\$454.53 (62)	2.07% (25)	\$226.82 (25)	1.03% (9)

## Characteristics of N.C. Counties

COUNTY	PER CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2007	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$28,265	39	139,786	18	6.9%	\$0.5750 / \$0.5256	2001
Alexander	\$26,936	54	36,296	66	8.0%	\$0.5100 / \$0.4299	2002
Alleghany	\$26,786	56	11,012	94	3.1%	\$0.7000 / \$0.3784	1999
Anson	\$24,818	74	25,371	74	0.4%	\$0.8940 / \$0.7251	2002
Ashe	\$26,224	62	25,774	73	5.7%	\$0.3950 / \$0.3867	2006
Avery	\$24,747	75	18,174	86	5.9%	\$0.3800 / \$0.3800	2006
Beaufort	\$27,391	49	46,346	54	3.1%	\$0.6000 / \$0.4621	2002
Bertie	\$25,482	69	19,355	83	-2.0%	\$0.7800 / \$0.6837	2004
Bladen	\$24,733	76	32,870	69	1.8%	\$0.8600 / \$0.5185	1999
Brunswick	\$28,202	41	94,964	28	29.8%	\$0.5400 / \$0.3375	2003
Buncombe	\$31,345	18	221,320	7	7.3%	\$0.5300 / \$0.5242	2006
Burke	\$27,295	50	88,663	31	-0.5%	\$0.5900 / \$0.4797	2006
Cabarrus	\$33,161	14	157,179	12	20.0%	\$0.6289 / \$0.6039	2004
Caldwell	\$27,520	46	79,298	33	2.0%	\$0.5399 / \$0.4960	2005
Camden	\$29,705	26	9,284	97	34.8%	\$0.9000 / \$0.4480	2001
Carteret	\$32,086	16	63,558	39	7.0%	\$0.4400 / \$0.2659	2001
Caswell	\$24,915	72	23,523	77	0.1%	\$0.6450 / \$0.6067	2004
Catawba	\$30,074	24	151,128	15	6.7%	\$0.4900 / \$0.4634	2003
Chatham	\$39,704	3	57,707	43	17.0%	\$0.5970 / \$0.5823	2005
Cherokee	\$22,384	95	26,816	72	10.4%	\$0.5200 / \$0.3890	2004
Chowan	\$28,933	35	14,664	88	3.6%	\$0.5450 / \$0.5450	2006
Clay	\$24,222	83	10,144	96	15.6%	\$0.4000 / \$0.2415	2002
Cleveland	\$27,058	53	96,714	26	0.4%	\$0.7300 / \$0.6731	2004
Columbus	\$26,786	56	54,656	48	-0.2%	\$0.7650 / \$0.7000	2005
Craven	\$31,107	19	95,558	27	4.4%	\$0.6100 / \$0.5015	2002
Cumberland	\$34,245	10	306,545	5	1.2%	\$0.8800 / \$0.7889	2003
Currituck	\$30,842	22	23,518	78	29.3%	\$0.3200 / \$0.2699	2005
Dare	\$34,181	11	34,674	67	15.7%	\$0.2600 / \$0.2154	2005
Davidson	\$28,765	37	155,348	13	5.5%	\$0.5400 / \$0.5028	2001
Davie	\$33,264	13	39,836	61	14.4%	\$0.6100 / \$0.5877	2005
Duplin	\$23,851	87	52,710	50	7.4%	\$0.8050 / \$0.6835	2001
Durham	\$35,118	9	246,824	6	10.5%	\$0.8090 / \$0.7149	2001
Edgecombe	\$25,445	70	52,644	51	-5.3%	\$0.9400 / \$0.7255	2001
Forsyth	\$36,402	7	331,859	4	8.4%	\$0.6660 / \$0.6453	2005
Franklin	\$26,419	60	55,315	46	17.0%	\$0.7900 / \$0.7466	2004
Gaston	\$30,892	21	197,232	8	3.6%	\$0.8800 / \$0.8171	2003
Gates	\$24,245	82	11,602	93	10.3%	\$0.9100 / \$0.5380	2001
Graham	\$23,919	86	8,109	98	1.5%	\$0.4700 / \$0.2914	2002
Granville	\$24,673	78	53,840	49	11.0%	\$0.7000 / \$0.6613	2002
Greene	\$22,807	94	20,833	80	9.8%	\$0.7460 / \$0.7251	2005
Guilford	\$35,658	8	449,078	3	6.7%	\$0.6615 / \$0.6358	2004
Halifax	\$24,164	84	55,606	45	-3.1%	\$0.8650 / \$0.7054	1999
Harnett	\$25,700	67	103,714	24	13.9%	\$0.7350 / \$0.6645	2003
Haywood	\$27,869	42	56,662	44	4.9%	\$0.4970 / \$0.4970	2006
Henderson	\$32,431	15	100,107	25	12.2%	\$0.5650 / \$0.4736	2003
Hertford	\$23,530	91	23,878	76	3.9%	\$0.9100 / \$0.8964	2003
Hoke	\$22,157	97	42,202	59	25.4%	\$0.7000 / \$0.7000	2006
Hyde	\$23,684	88	5,511	99	-5.4%	\$0.7150 / \$0.4951	2003
Iredell	\$30,562	23	145,234	17	18.4%	\$0.4650 / \$0.4224	2003
Jackson	\$26,074	64	36,312	65	9.6%	\$0.3600 / \$0.3316	2004

COUNTY	PER CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2007	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$29,216	31	151,589	14	24.4%	\$0.7800 /\$0.7153	2003
Jones	\$27,540	45	10,318	95	-0.8%	\$0.6600 /\$0.6600	2006
Lee	\$28,975	34	55,282	47	12.4%	\$0.7900 /\$0.6946	2003
Lenoir	\$28,212	40	58,172	42	-2.4%	\$0.8400 /\$0.7956	2001
Lincoln	\$28,719	38	71,302	36	11.8%	\$0.6100 /\$0.5494	2004
Macon	\$27,203	51	33,076	68	11.0%	\$0.3700 /\$0.2865	2003
Madison	\$24,284	81	20,454	81	4.2%	\$0.5100 /\$0.4382	2004
Martin	\$25,901	65	24,396	75	-4.5%	\$0.7850 /\$0.6355	2001
McDowell	\$23,568	90	43,632	57	3.5%	\$0.5500 /\$0.4894	2003
Mecklenburg	\$44,267	1	826,893	1	18.9%	\$0.8189 /\$0.7678	2003
Mitchell	\$23,392	93	15,906	87	1.4%	\$0.5200 /\$0.3396	2001
Montgomery	\$25,715	66	27,506	71	2.5%	\$0.5800 /\$0.4848	1996
Moore	\$36,932	6	82,292	32	10.1%	\$0.4550 /\$0.4080	2003
Nash	\$29,597	28	92,220	29	5.5%	\$0.7000 /\$0.6167	2001
New Hanover	\$33,705	12	184,120	9	14.8%	\$0.6850 /\$0.4612	1999
Northampton	\$27,792	44	21,524	79	-2.5%	\$0.8800 /\$0.5544	2001
Onslow	\$31,942	17	161,212	11	7.2%	\$0.5030 /\$0.5030	2006
Orange	\$41,435	2	123,766	22	7.1%	\$0.9030 /\$0.8104	2005
Pamlico	\$29,563	29	13,097	91	1.3%	\$0.6525 /\$0.3753	2004
Pasquotank	\$24,860	73	39,956	60	14.5%	\$0.4800 /\$0.4800	2006
Pender	\$25,361	71	48,724	52	18.6%	\$0.6500 /\$0.4155	2003
Perquimans	\$27,503	47	12,442	92	9.4%	\$0.6700 /\$0.4848	2000
Person	\$26,847	55	37,448	63	5.1%	\$0.6500 /\$0.6323	2005
Pitt	\$29,031	32	146,403	16	9.5%	\$0.7000 /\$0.6482	2004
Polk	\$37,873	5	19,080	84	4.1%	\$0.6800 /\$0.4653	2001
Randolph	\$26,159	63	138,586	19	6.2%	\$0.5350 /\$0.4611	2001
Richmond	\$24,018	85	46,700	53	0.3%	\$0.8300 /\$0.7777	2004
Robeson	\$21,675	99	129,048	21	4.7%	\$0.8000 /\$0.7237	2005
Rockingham	\$26,706	58	91,830	30	-0.1%	\$0.6850 /\$0.6091	2003
Rowan	\$29,001	33	134,540	20	3.2%	\$0.6300 /\$0.5979	2003
Rutherford	\$25,504	68	63,178	40	0.4%	\$0.6100 /\$0.5029	2002
Sampson	\$24,697	77	64,057	38	6.5%	\$0.8100 /\$0.6973	2003
Scotland	\$23,656	89	36,994	64	2.8%	\$1.1000 /\$1.0050	2003
Stanly	\$27,824	43	59,128	41	1.8%	\$0.6450 /\$0.6176	2005
Stokes	\$26,314	61	46,335	55	3.6%	\$0.6000 /\$0.5744	2005
Surry	\$27,181	52	72,990	35	2.5%	\$0.6300 /\$0.6161	2004
Swain	\$23,430	92	13,938	89	7.4%	\$0.3300 /\$0.3109	2005
Transylvania	\$29,642	27	30,360	70	3.5%	\$0.5400 /\$0.4428	2002
Tyrrell	\$22,364	96	4,240	100	2.2%	\$0.7400 /\$0.6644	2005
Union	\$30,898	20	172,087	10	39.1%	\$0.6367 /\$0.5791	2000
Vance	\$24,537	80	43,920	56	2.2%	\$0.9200 /\$0.7360	2000
Wake	\$39,497	4	790,007	2	25.8%	\$0.6340 /\$0.5355	2000
Warren	\$21,073	100	19,969	82	0.0%	\$0.8400 /\$0.4562	2001
Washington	\$24,569	79	13,360	90	-2.6%	\$0.7900 /\$0.7480	2005
Watauga	\$28,835	36	43,410	58	1.7%	\$0.3130 /\$0.3053	2006
Wayne	\$27,417	48	114,930	23	1.4%	\$0.7350 /\$0.6676	2003
Wilkes	\$29,466	30	66,925	37	2.0%	\$0.6100 /\$0.5259	2003
Wilson	\$29,879	25	77,468	34	5.0%	\$0.7600 /\$0.6962	2000
Yadkin	\$26,702	59	37,810	62	4.0%	\$0.6800 /\$0.6405	2005
Yancey	\$21,982	98	18,368	85	3.3%	\$0.5000 /\$0.3344	2000

Note: Data for/as of Fiscal Year 2007.

## 2007 Combined County & Municipal Revenues by Municipality

### MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (31 MUNICIPALITIES RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
<b>HIGH BURDEN — UPPER QUARTILE</b>										
Charlotte	Mecklenburg	\$2,636.67	1	1	\$1,388.03	2	2	\$524.55	1	1
Asheville	Buncombe	\$2,220.85	2	5	\$1,231.44	5	5	\$491.58	2	2
Chapel Hill	Orange <sup>a</sup>	\$2,194.07	3	3	\$1,452.75	1	1	\$360.87	22	22
Cary	Wake	\$2,157.83	4	6	\$1,095.58	12	12	\$378.34	15	15
Wilmington	New Hanover	\$2,121.09	5	2	\$1,179.68	8	8	\$467.18	4	4
Mooresville	Iredell	\$2,023.29	6	7	\$1,258.30	3	3	\$454.64	5	5
Durham	Durham	\$2,000.86	7	4	\$1,222.87	7	7	\$404.81	8	8
High Point	Guilford <sup>a</sup>	\$1,960.50	8	10	\$1,178.14	9	9	\$362.60	21	21

### AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Huntersville	Mecklenburg	\$1,947.55	9	8	\$1,253.62	4	4	\$384.03	10	10
Monroe	Union	\$1,944.33	10	18	\$1,015.10	16	16	\$360.43	23	23
Raleigh	Wake	\$1,941.57	11	11	\$1,059.12	13	13	\$379.91	12	12
Greensboro	Guilford	\$1,933.78	12	13	\$1,162.09	10	10	\$364.73	19	19
Hickory	Catawba	\$1,891.47	13	12	\$999.52	18	18	\$439.04	6	6
Matthews	Mecklenburg	\$1,867.54	14	9	\$1,226.29	6	6	\$379.85	13	13
Concord	Cabarrus	\$1,866.50	15	16	\$1,140.69	11	11	\$410.23	7	7
Winston-Salem	Forsyth	\$1,807.03	16	14	\$1,035.06	15	15	\$363.36	20	20
Apex	Wake	\$1,759.86	17	17	\$1,051.90	14	14	\$376.78	17	17
New Bern	Craven	\$1,729.55	18	15	\$814.36	26	26	\$398.85	9	9
Salisbury	Rowan	\$1,668.70	19	21	\$993.70	19	19	\$334.44	29	29
Statesville	Iredell	\$1,646.39	20	20	\$895.33	22	22	\$481.07	3	3
Greenville	Pitt	\$1,617.62	21	19	\$782.74	27	27	\$380.09	11	11
Wilson	Wilson	\$1,580.42	22	22	\$870.61	24	24	\$324.78	31	31
Burlington	Alamance	\$1,570.66	23	26	\$904.76	21	21	\$378.06	16	16

### LOWER BURDEN — LOWER QUARTILE

Sanford	Lee	\$1,570.53	24	24	\$1,014.71	17	17	\$379.79	14	14
Gastonia	Gaston	\$1,568.35	25	23	\$926.42	20	20	\$332.31	30	30
Rocky Mount	Nash <sup>a</sup>	\$1,530.24	26	27	\$768.36	28	28	\$353.91	25	25
Fayetteville	Cumberland	\$1,527.22	27	25	\$816.86	25	25	\$349.34	26	26
Kannapolis	Cabarrus <sup>a</sup>	\$1,446.86	28	28	\$886.32	23	23	\$338.81	28	28
Goldsboro	Wayne	\$1,371.85	29	29	\$747.41	29	29	\$357.97	24	24
Thomasville	Davidson	\$1,275.90	30	30	\$736.11	30	30	\$348.38	27	27
Jacksonville	Onslow	\$1,129.34	31	31	\$513.04	31	31	\$367.98	18	18

### MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (91 MUNICIPALITIES, 90 RANKED)

#### HIGH BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$4,064.08	1	1	\$2,121.35	1	1	\$796.40	1	1
Carolina Beach	New Hanover	\$2,674.27	2	3	\$1,337.94	9	10	\$522.44	3	3
Oak Island	Brunswick	\$2,633.10	3	2	\$1,502.27	5	4	\$492.71	4	4
Cornelius	Mecklenburg	\$2,491.91	4	4	\$1,757.41	2	2	\$405.71	24	17
Kernersville	Forsyth	\$2,360.49	5	7	\$1,695.25	3	3	\$393.79	27	28
Pineville	Mecklenburg	\$2,302.97	6	6	\$1,422.43	7	5	\$434.50	16	20
Holly Springs	Wake	\$2,293.50	7	5	\$1,114.21	19	18	\$363.74	44	46
Morrisville	Wake	\$2,246.78	8	8	\$1,394.88	8	8	\$377.14	35	29
Hillsborough	Orange	\$2,178.75	9	13	\$1,541.15	4	6	\$359.19	48	53
Davidson	Mecklenburg	\$2,173.53	10	11	\$1,327.25	10	7	\$404.45	25	21
Morehead City	Carteret	\$2,142.17	11	12	\$1,163.36	14	14	\$476.36	6	8
Carrboro	Orange	\$2,092.46	12	14	\$1,441.71	6	9	\$359.62	47	41
Fuquay-Varina	Wake	\$2,083.54	13	18	\$1,117.68	18	19	\$371.80	41	49
Brevard	Transylvania	\$2,068.67	14	10	\$1,213.58	11	11	\$436.80	15	9
Dunn	Harnett	\$2,022.80	15	43	\$1,097.13	21	70	\$341.54	61	66
Waynesville	Haywood	\$1,970.28	16	19	\$1,065.72	23	26	\$470.84	7	7
Hendersonville	Henderson	\$1,969.53	17	26	\$990.22	30	25	\$406.47	23	14
Mount Airy	Surry	\$1,958.75	18	15	\$1,040.63	24	23	\$490.74	5	6
Black Mountain	Buncombe	\$1,906.01	19	25	\$1,040.55	25	38	\$406.76	22	22

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
Wake Forest	Wake	\$1,878.74	20	17	\$1,130.81	16	15	\$363.08	45	44
Clayton	Johnston	\$1,877.28	21	20	\$983.94	33	27	\$413.76	20	24
Pinehurst	Moore	\$1,860.31	22	21	\$1,104.34	20	16	\$444.02	12	11

**AVERAGE BURDEN — SECOND AND THIRD QUARTILES**

Garner	Wake	\$1,858.49	23	22	\$1,170.75	13	13	\$378.62	34	35
Roxboro	Person	\$1,852.99	24	23	\$1,129.08	17	17	\$374.08	39	43
Mebane	Alamance	\$1,842.83	25	33	\$1,087.68	22	22	\$374.02	40	48
Boone	Watauga	\$1,817.47	26	28	\$953.97	37	41	\$559.98	2	2
Washington	Beaufort	\$1,814.18	27	29	\$896.35	42	44	\$446.29	10	15
Leland	Brunswick	\$1,807.02	28	9	\$1,025.23	26	20	\$384.05	28	5
Harrisburg	Cabarrus	\$1,790.63	29	57	\$1,183.88	12	40	\$317.47	72	70
Southern Pines	Moore	\$1,763.62	30	30	\$1,014.79	28	24	\$447.51	9	10
Smithfield	Johnston	\$1,748.41	31	27	\$985.23	32	29	\$411.34	21	26
Mint Hill	Mecklenburg	\$1,736.90	32	24	\$1,158.32	15	12	\$358.79	49	51
Edenton	Chowan	\$1,707.71	33	32	\$785.25	54	65	\$349.00	57	63
Knightdale	Wake	\$1,703.32	34	16	\$1,018.37	27	21	\$349.15	56	31
Siler City	Chatham	\$1,686.42	35	35	\$993.29	29	28	\$418.08	19	23
Conover	Catawba	\$1,661.28	36	34	\$964.48	35	32	\$441.00	14	19
Fletcher	Henderson	\$1,640.37	37	37	\$959.54	36	35	\$432.76	18	13
Wendell	Wake	\$1,615.18	38	31	\$951.08	38	33	\$370.48	42	27
Lincolton	Lincoln	\$1,613.63	39	36	\$925.75	39	31	\$444.34	11	16
Mount Holly	Gaston	\$1,580.79	40	38	\$989.86	31	34	\$323.26	67	56
Whiteville	Columbus	\$1,529.39	41	42	\$821.33	46	46	\$335.63	63	58
Williamston	Martin	\$1,511.37	42	40	\$879.84	43	37	\$368.67	43	52
Gibsonville	Alamance <sup>a</sup>	\$1,503.94	43	39	\$905.40	41	36	\$326.86	66	62
Belmont	Gaston	\$1,498.21	44	46	\$982.14	34	30	\$327.64	65	59
Reidsville	Rockingham	\$1,495.35	45	50	\$906.16	40	42	\$347.26	60	60
Newton	Catawba	\$1,495.22	46	45	\$779.61	55	57	\$443.06	13	18
Albemarle	Stanly	\$1,489.42	47	41	\$805.77	49	47	\$357.68	50	50
Tarboro	Edgecombe	\$1,486.03	48	44	\$735.56	63	60	\$313.71	75	72
Clinton	Sampson	\$1,479.08	49	52	\$769.48	59	56	\$380.16	33	36
Elizabeth City	Pasquotank	\$1,474.37	50	47	\$626.17	84	82	\$375.03	38	38
Kinston	Lenoir	\$1,473.40	51	55	\$811.15	47	50	\$335.78	62	69
Lumberton	Robeson	\$1,434.10	52	54	\$689.10	76	68	\$376.66	36	30
Cherryville	Gaston	\$1,420.47	53	49	\$834.48	45	43	\$320.81	69	64
Hendersonville	Vance	\$1,403.51	54	48	\$801.65	50	54	\$400.88	26	45
Morganton	Burke	\$1,399.05	55	62	\$790.87	52	51	\$277.31	79	80
Roanoke Rapids	Halifax	\$1,398.44	56	51	\$795.55	51	39	\$318.05	71	74
Eden	Rockingham	\$1,397.07	57	65	\$772.58	57	63	\$347.30	59	61
Lenoir	Caldwell	\$1,391.69	58	61	\$726.65	68	52	\$331.24	64	67
Oxford	Granville	\$1,377.91	59	59	\$699.39	74	73	\$363.07	46	33
Stallings	Union	\$1,374.29	60	73	\$878.88	44	49	\$313.58	76	79
Spring Lake	Cumberland	\$1,371.84	61	53	\$729.48	66	66	\$349.98	55	32
Selma	Johnston	\$1,365.51	62	58	\$775.89	56	53	\$322.62	68	71
Hamlet	Richmond	\$1,364.31	63	68	\$728.92	67	75	\$381.91	30	39
Asheboro	Randolph	\$1,362.68	64	63	\$808.42	48	48	\$350.87	54	55
Winterville	Pitt	\$1,359.14	65	56	\$741.27	61	59	\$380.31	32	37
Hope Mills	Cumberland	\$1,355.81	66	67	\$724.86	69	72	\$354.90	51	34
Marion	McDowell	\$1,355.38	67	64	\$630.86	83	78	\$433.55	17	25

**LOWER BURDEN — LOWER QUARTILE**

Bessemer City	Gaston	\$1,334.55	68	72	\$789.75	53	45	\$268.16	81	83
Rockingham	Richmond	\$1,329.21	69	69	\$719.26	70	76	\$381.88	31	40
Wadesboro	Anson	\$1,323.11	70	75	\$772.04	58	61	\$319.20	70	77
Graham	Alamance	\$1,319.05	71	70	\$734.32	64	64	\$375.86	37	47
Mills River	Henderson	\$1,317.44	72	77	\$662.47	79	83	\$453.16	8	12
King	Stokes	\$1,312.64	73	66	\$732.68	65	67	\$308.67	77	75
Lexington	Davidson	\$1,297.64	74	71	\$736.67	62	62	\$351.93	53	54
Forest City	Rutherford	\$1,291.86	75	74	\$644.51	82	80	\$317.09	73	73
Elon	Alamance	\$1,258.58	76	79	\$674.91	77	77	\$382.68	29	42
Kings Mountain	Cleveland <sup>a</sup>	\$1,252.28	77	78	\$657.54	80	81	\$263.54	83	84
Shelby	Cleveland	\$1,248.64	78	76	\$701.95	73	69	\$306.28	78	76

MUNICIPALITY	COUNTY	LOCAL	2007	2006	PROPERTY	2007	2006	SALES	2007	2006
		REVENUES			TAX BURDEN			TAX BURDEN		
		PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK	PER CAPITA	RANK	RANK
Archdale	Randolph	\$1,164.02	79	82	\$612.52	86	85	\$348.86	58	57
Lewisville	Forsyth	\$1,150.01	80	80	\$761.22	60	55	\$267.31	82	82
Indian Trail	Union	\$1,138.16	81	85	\$707.24	71	84	\$240.87	85	87
Clemmons	Forsyth	\$1,110.05	82	83	\$705.94	72	71	\$245.14	84	85
Havelock	Craven	\$1,094.77	83	84	\$555.17	87	88	\$268.18	80	81
Weddington	Union	\$1,074.40	84	87	\$652.25	81	86	\$228.89	86	88
Summerfield	Guilford	\$1,037.66	85	81	\$694.36	75	74	\$221.05	87	86
Unionville	Union	\$1,011.64	86	89	\$622.07	85	87	\$218.25	88	90
Pleasant Garden	Guilford	\$1,001.90	87	86	\$665.74	78	79	\$197.83	89	89
Sawmills	Caldwell	\$914.80	88	88	\$443.90	88	89	\$316.04	74	65
Trinity	Randolph	\$892.71	89	90	\$441.19	89	90	\$353.42	52	68

**NOT RANKED (INCOMPLETE DATA):**

Laurinburg <sup>d</sup>	Scotland	—	—	60	—	—	58	—	—	78
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**MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (202 MUNICIPALITIES, 194 RANKED)****HIGH BURDEN — UPPER QUARTILE**

Nags Head	Dare	\$5,789.79	1	1	\$2,807.77	1	1	\$1,047.28	1	1
Manteo	Dare	\$5,210.35	2	2	\$2,630.09	4	2	\$982.42	2	2
Surf City	Pender	\$4,347.86	3	3	\$2,663.39	2	4	\$596.35	10	11
Blowing Rock	Watauga	\$4,318.27	4	7	\$2,656.07	3	3	\$561.90	15	13
Swansboro	Onslow	\$4,146.92	5	32	\$825.75	79	136	\$384.96	65	74
Kitty Hawk	Dare	\$3,999.63	6	4	\$2,092.74	6	5	\$791.93	6	6
Atlantic Beach	Carteret	\$3,956.98	7	9	\$1,979.38	8	11	\$763.81	7	8
Wrightsville Beach	New Hanover	\$3,801.12	8	5	\$1,535.62	14	14	\$587.65	12	10
Southern Shores	Dare	\$3,745.46	9	6	\$1,935.21	9	7	\$731.92	9	9
Pine Knoll Shores	Carteret	\$3,445.98	10	8	\$2,061.05	7	6	\$856.09	4	3
Lake Lure	Rutherford	\$3,347.17	11	11	\$1,782.15	11	12	\$860.90	3	4
Emerald Isle	Carteret	\$3,227.00	12	10	\$1,832.48	10	9	\$758.53	8	7
Sunset Beach	Brunswick	\$3,176.85	13	12	\$1,568.81	13	15	\$497.47	21	23
Biltmore Forest	Buncombe	\$3,136.71	14	15	\$2,095.26	5	10	\$805.95	5	5
Weaverville	Buncombe	\$2,717.53	15	17	\$1,514.62	17	21	\$563.31	14	16
Dobson	Surry	\$2,715.63	16	87	\$722.01	121	135	\$489.32	27	32
Maggie Valley	Haywood	\$2,631.76	17	21	\$1,703.63	12	16	\$468.30	35	34
Banner Elk	Avery	\$2,621.40	18	22	\$1,535.21	15	20	\$589.38	11	12
Shallotte	Brunswick	\$2,564.87	19	16	\$1,526.63	16	13	\$494.61	22	22
Bermuda Run	Davie	\$2,473.95	20	41	\$965.77	51	68	\$389.64	60	61
Elizabethtown	Bladen	\$2,426.19	21	20	\$871.99	69	67	\$348.04	109	113
Kure Beach	New Hanover	\$2,404.12	22	18	\$1,350.79	19	17	\$528.72	17	17
Rolesville	Wake	\$2,341.28	23	25	\$1,150.93	27	44	\$375.73	80	153
Southport	Brunswick	\$2,294.60	24	19	\$1,327.61	20	18	\$488.69	28	20
Murphy	Cherokee	\$2,259.67	25	24	\$1,116.49	30	31	\$555.19	16	15
Tryon	Polk	\$2,138.77	26	27	\$1,385.05	18	19	\$381.21	68	78
Bladenboro	Bladen	\$2,124.46	27	26	\$734.61	115	104	\$294.99	164	177
Beaufort	Carteret	\$2,059.52	28	29	\$1,149.33	28	26	\$480.45	30	38
Franklin	Macon	\$1,969.63	29	30	\$1,107.84	32	30	\$468.17	36	35
Sylva	Jackson	\$1,967.67	30	34	\$1,110.21	31	36	\$517.36	19	18
Wilkesboro	Wilkes	\$1,954.76	31	36	\$1,194.38	24	32	\$470.18	34	36
West Jefferson	Ashe	\$1,942.68	32	50	\$1,229.24	21	28	\$478.88	31	42
Pittsboro	Chatham	\$1,930.37	33	37	\$1,170.85	26	29	\$419.64	53	59
Zebulon	Wake	\$1,921.76	34	28	\$1,221.56	22	25	\$378.46	71	66
Troy	Montgomery	\$1,899.13	35	171	\$661.21	145	148	\$340.64	119	136
Carolina Shores	Brunswick	\$1,887.53	36	31	\$978.28	49	47	\$491.99	23	25
Boiling Spring Lakes	Brunswick	\$1,866.12	37	33	\$1,071.85	36	35	\$490.75	24	26
Carthage	Moore	\$1,857.50	38	65	\$868.49	70	76	\$446.90	43	40
St. James	Brunswick	\$1,833.42	39	45	\$1,081.39	34	37	\$517.60	18	28
Calabash	Brunswick	\$1,826.92	40	35	\$1,005.95	44	42	\$498.17	20	19
Youngsville	Franklin	\$1,824.67	41	44	\$1,002.01	45	38	\$361.78	97	73
Belville	Brunswick	\$1,815.05	42	23	\$1,033.82	39	22	\$475.73	32	24
Waxhaw	Union	\$1,809.29	43	62	\$1,142.92	29	48	\$375.50	81	118
Madison	Rockingham	\$1,807.14	44	43	\$1,198.03	23	23	\$346.11	113	125

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
Aberdeen	Moore	\$1,801.17	45	51	\$983.82	48	50	\$438.46	48	45
Jamestown	Guilford	\$1,795.07	46	42	\$1,033.25	40	41	\$329.14	137	131
Elkin	Surry	\$1,791.72	47	47	\$903.89	61	64	\$490.30	26	29
Farmville	Pitt	\$1,756.37	48	49	\$1,072.50	35	40	\$389.52	62	63
Columbus	Polk	\$1,743.76	49	53	\$1,093.71	33	34	\$381.22	67	79

**AVERAGE BURDEN — SECOND AND THIRD QUARTILES**

Pilot Mountain	Surry	\$1,727.77	50	55	\$967.71	50	57	\$490.73	25	31
Laurel Park	Henderson	\$1,717.16	51	60	\$1,028.04	42	53	\$451.55	40	46
Troutman	Iredell	\$1,703.88	52	13	\$941.78	54	52	\$439.94	46	27
Newport	Carteret	\$1,695.40	53	54	\$904.52	60	69	\$348.28	108	92
Mount Pleasant	Cabarrus	\$1,695.01	54	52	\$986.67	47	43	\$361.30	98	104
Andrews	Cherokee	\$1,690.73	55	48	\$808.19	86	60	\$583.81	13	14
Cape Carteret	Carteret	\$1,690.29	56	56	\$1,039.41	38	46	\$412.85	55	57
Weldon	Halifax	\$1,689.38	57	72	\$826.92	78	55	\$411.76	56	141
Mocksville	Davie	\$1,677.80	58	63	\$1,041.49	37	49	\$389.61	61	62
Creedmoor	Granville	\$1,674.59	59	58	\$997.11	46	51	\$371.74	86	76
Burgaw	Pender	\$1,667.11	60	59	\$950.71	53	65	\$403.90	57	56
North Wilkesboro	Wilkes	\$1,655.32	61	40	\$932.65	56	27	\$417.20	54	37
Maiden	Catawba	\$1,621.39	62	67	\$873.59	68	75	\$458.36	38	52
Cramerton	Gaston	\$1,620.19	63	64	\$1,011.42	43	39	\$344.08	115	140
Wallace	Duplin	\$1,597.26	64	61	\$791.90	89	86	\$374.28	83	84
Jefferson	Ashe	\$1,591.95	65	84	\$917.30	58	77	\$485.29	29	39
Lillington	Harnett	\$1,577.56	66	114	\$765.89	99	100	\$368.58	93	91
Oakboro	Stanly	\$1,566.70	67	73	\$963.07	52	56	\$371.20	88	98
Benson	Johnston	\$1,566.54	68	69	\$881.40	67	72	\$390.67	59	97
Clyde	Haywood	\$1,549.94	69	75	\$850.82	71	85	\$465.32	37	30
Whispering Pines	Moore	\$1,548.67	70	74	\$934.59	55	58	\$442.51	44	43
Pinebluff	Moore	\$1,547.72	71	71	\$766.13	98	111	\$435.65	49	55
Elm City	Wilson	\$1,547.10	72	57	\$1,030.31	41	33	\$275.28	177	178
Louisburg	Franklin	\$1,532.59	73	68	\$849.24	72	70	\$318.88	143	144
Tabor City	Columbus	\$1,525.25	74	77	\$782.28	93	101	\$337.35	122	119
Sparta	Alleghany	\$1,522.65	75	89	\$811.43	84	124	\$432.36	50	49
Nashville	Nash	\$1,513.58	76	91	\$788.01	90	110	\$365.25	95	94
Burnsville	Yancey	\$1,509.94	77	78	\$896.42	63	66	\$449.81	41	44
Robbins	Moore	\$1,509.71	78	81	\$761.23	102	96	\$447.89	42	41
Angier	Harnett	\$1,502.30	79	137	\$680.81	141	143	\$318.47	145	165
Stanley	Gaston	\$1,500.79	80	70	\$931.49	57	54	\$315.27	151	155
Beulaville	Duplin	\$1,490.84	81	79	\$753.99	108	112	\$371.53	87	80
Pembroke	Robeson	\$1,487.58	82	99	\$598.79	164	168	\$377.28	76	72
Bryson City	Swain	\$1,484.21	83	46	\$582.38	171	175	\$441.76	45	50
Broadway	Lee	\$1,481.05	84	82	\$907.16	59	59	\$385.97	64	75
Ahoskie	Hertford	\$1,473.57	85	83	\$785.48	91	88	\$366.47	94	95
Kenly	Johnston	\$1,470.24	86	76	\$889.48	65	63	\$379.18	70	82
Woodfin	Buncombe	\$1,470.19	87	111	\$899.63	62	91	\$347.53	110	128
Lake Waccamaw	Columbus	\$1,466.42	88	90	\$799.06	88	87	\$334.35	131	110
Norlina	Warren	\$1,460.88	89	85	\$831.36	74	78	\$365.14	96	108
Flat Rock	Henderson	\$1,442.36	90	119	\$779.10	94	122	\$451.80	39	54
Randleman	Randolph	\$1,442.17	91	101	\$827.88	76	97	\$345.48	114	112
Spring Hope	Nash	\$1,431.22	92	95	\$808.62	85	74	\$370.45	90	90
Robersonville	Martin	\$1,426.36	93	110	\$758.15	104	92	\$316.46	147	160
Coats	Harnett	\$1,423.57	94	138	\$648.96	149	144	\$316.22	148	149
Mayodan	Rockingham	\$1,420.15	95	88	\$839.94	73	81	\$342.72	118	106
Rose Hill	Duplin	\$1,416.60	96	93	\$727.84	118	126	\$370.60	89	85
Rutherfordton	Rutherford	\$1,415.40	97	103	\$777.91	95	94	\$380.90	69	87
Franklinton	Franklin	\$1,414.12	98	92	\$821.18	81	82	\$302.18	159	164
Jonesville	Yadkin	\$1,411.87	99	115	\$829.06	75	79	\$349.98	106	126
Chadbourn	Columbus	\$1,403.39	100	109	\$700.87	128	138	\$336.54	123	117
Haw River	Alamance	\$1,402.39	101	112	\$822.42	80	125	\$378.35	72	88
Lowell	Gaston	\$1,399.43	102	100	\$889.33	66	62	\$302.20	158	168
Spencer	Rowan	\$1,389.44	103	113	\$807.13	87	84	\$336.17	126	129
Spruce Pine	Mitchell	\$1,388.35	104	96	\$723.67	120	115	\$438.65	47	48
Erwin	Harnett	\$1,386.11	105	153	\$633.47	157	159	\$305.53	155	158

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK
Mufreesboro	Hertford	\$1,375.36	106	94	\$748.64	111	98	\$352.87	105	105
Warsaw	Duplin	\$1,369.16	107	106	\$705.78	127	139	\$373.76	84	81
Hertford	Perquimans	\$1,368.69	108	97	\$700.25	129	133	\$370.11	91	100
Red Springs	Robeson	\$1,360.17	109	105	\$622.74	161	151	\$376.56	79	68
Roseboro	Sampson	\$1,359.10	110	126	\$750.40	110	128	\$381.58	66	77
Long View	Catawba	\$1,349.43	111	104	\$684.31	138	137	\$427.86	51	53
Raeford	Hoke	\$1,344.03	112	140	\$714.68	124	164	\$334.14	132	138
Mars Hill	Madison	\$1,341.10	113	132	\$827.62	77	89	\$315.43	150	151
Rural Hall	Forsyth	\$1,340.48	114	107	\$894.33	64	61	\$318.57	144	143
Princeton	Johnston	\$1,336.86	115	116	\$770.92	96	99	\$328.73	138	145
Marshville	Union	\$1,331.66	116	134	\$813.89	82	116	\$290.52	165	167
Four Oaks	Johnston	\$1,329.21	117	122	\$742.75	112	119	\$317.81	146	161
Dallas	Gaston	\$1,324.25	118	117	\$756.49	105	103	\$247.62	184	187
Kenansville	Duplin	\$1,322.81	119	129	\$692.18	132	150	\$372.06	85	86
Ayden	Pitt	\$1,319.64	120	102	\$616.22	162	154	\$387.79	63	67
Grifton	Pitt	\$1,305.40	121	108	\$649.76	148	155	\$377.97	74	65
St. Pauls	Robeson	\$1,302.94	122	147	\$575.85	173	171	\$376.71	78	70
Richlands	Onslow	\$1,302.06	123	158	\$622.96	160	182	\$424.54	52	58
Norwood	Stanly	\$1,299.50	124	131	\$765.65	100	109	\$360.03	101	96
Enfield	Halifax	\$1,296.69	125	121	\$689.99	133	83	\$286.73	166	176
Biscoe	Montgomery	\$1,295.22	126	145	\$811.75	83	106	\$340.43	120	130
Rowland	Robeson	\$1,291.10	127	120	\$596.45	165	166	\$375.38	82	69
Scotland Neck	Halifax	\$1,289.33	128	118	\$707.43	126	80	\$279.76	173	181
Locust	Stanly	\$1,286.31	129	125	\$732.53	117	118	\$332.40	134	115
Pine Level	Johnston	\$1,282.07	130	124	\$738.26	114	121	\$313.10	153	157
Plymouth	Washington	\$1,280.65	131	136	\$683.59	140	140	\$298.95	161	162
Ramseur	Randolph	\$1,272.11	132	142	\$742.32	113	114	\$360.47	99	139
Mount Olive	Wayne	\$1,271.44	133	139	\$674.70	143	145	\$323.47	141	142
Fair Bluff	Columbus	\$1,270.15	134	141	\$686.22	136	147	\$336.35	125	116
Mount Gilead	Montgomery	\$1,265.88	135	127	\$752.14	109	107	\$338.71	121	133
Landis	Rowan	\$1,265.19	136	146	\$689.01	134	129	\$335.21	128	121
La Grange	Lenoir	\$1,261.76	137	150	\$694.43	130	142	\$284.35	167	173
Taylorsville	Alexander	\$1,256.59	138	128	\$614.01	163	165	\$402.64	58	60
Valdese	Burke	\$1,254.57	139	135	\$648.91	150	162	\$283.00	168	171
Fremont	Wayne	\$1,252.88	140	86	\$674.63	144	73	\$302.76	157	148
Lake Park	Union	\$1,249.02	141	163	\$784.01	92	127	\$279.68	174	184
Trent Woods	Craven	\$1,239.88	142	133	\$692.20	131	134	\$346.24	112	99
Denton	Davidson	\$1,238.45	143	152	\$685.96	137	132	\$348.67	107	107
Maxton	Robeson	\$1,236.23	144	123	\$588.96	170	160	\$378.31	73	194
Fairmont	Robeson	\$1,232.26	145	144	\$596.32	166	170	\$376.74	77	71

**LOW BURDEN — LOWER QUARTILE**

Midland	Cabarrus	\$1,229.89	146	143	\$754.28	107	105	\$273.04	178	182
Granite Falls	Caldwell	\$1,225.41	147	148	\$646.54	151	153	\$332.47	133	137
Ranlo	Gaston	\$1,222.44	148	156	\$769.18	97	90	\$254.53	182	186
Boonville	Yadkin	\$1,220.14	149	149	\$759.25	103	102	\$322.85	142	147
Garysburg	Northampton	\$1,216.60	150	160	\$651.98	147	157	\$297.20	162	163
Windsor	Bertie	\$1,212.05	151	154	\$492.49	182	188	\$328.14	140	146
China Grove	Rowan	\$1,211.99	152	157	\$734.56	116	117	\$334.83	129	122
Liberty	Randolph	\$1,210.64	153	159	\$678.72	142	141	\$357.53	102	103
Spindale	Rutherford	\$1,209.64	154	155	\$684.25	139	131	\$346.47	111	111
Wingate	Union	\$1,193.10	155	172	\$719.17	122	161	\$255.00	181	189
Pinetops	Edgecombe	\$1,191.08	156	165	\$581.50	172	173	\$314.59	152	152
Marvin	Union	\$1,172.41	157	174	\$714.23	125	163	\$250.52	183	193
Walnut Cove	Stokes	\$1,167.40	158	162	\$687.24	135	130	\$300.14	160	166
Hudson	Caldwell	\$1,159.16	159	161	\$642.32	153	149	\$328.26	139	132
Canton	Haywood	\$1,158.80	160	38	\$1,182.55	25	24	\$471.24	33	33
Wilson's Mills	Johnston	\$1,158.79	161	176	\$725.23	119	158	\$276.23	176	185
Walkertown	Forsyth	\$1,149.75	162	166	\$762.95	101	108	\$265.09	180	180
River Bend	Craven	\$1,145.07	163	164	\$593.93	169	172	\$295.45	163	156
Yadkinville	Yadkin	\$1,130.72	164	167	\$717.08	123	120	\$304.58	156	150
Rockwell	Rowan	\$1,130.16	165	169	\$657.23	146	146	\$334.65	130	120
Oak Ridge	Guilford	\$1,129.19	166	170	\$755.51	106	123	\$237.64	185	188
Yanceyville	Caswell	\$1,116.81	167	180	\$490.05	183	191	\$236.13	187	191

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
Brunswick	Columbus	\$1,114.09	168	175	\$547.24	176	183	\$336.46	124	124
Badin	Stanly	\$1,109.84	169	173	\$595.18	167	174	\$360.07	100	127
Sharpsburg	Nash	\$1,107.17	170	177	\$594.35	168	167	\$309.36	154	159
Snow Hill	Greene	\$1,084.56	171	168	\$565.09	174	181	\$266.50	179	179
Mineral Springs	Union	\$1,038.14	172	188	\$637.85	154	176	\$223.68	189	195
Wesley Chapel	Union	\$1,032.31	173	187	\$637.02	155	178	\$223.21	190	197
Drexel	Burke	\$1,016.94	174	178	\$539.79	177	184	\$278.45	175	172
Greenlevel	Alamance	\$1,015.66	175	185	\$517.94	178	187	\$377.39	75	83
Hemby Bridge	Union	\$1,013.41	176	190	\$627.83	158	179	\$220.48	191	199
Fairview	Union	\$1,008.61	177	191	\$626.92	159	180	\$219.33	192	198
Tobaccoville	Forsyth	\$995.28	178	179	\$643.34	152	156	\$225.47	188	190
Boiling Springs	Cleveland	\$989.75	179	184	\$555.80	175	177	\$237.06	186	192
Glen Alpine	Burke	\$983.28	180	181	\$515.83	179	185	\$281.41	170	183
Franklinville	Randolph	\$970.99	181	186	\$469.74	184	190	\$354.31	104	109
Wentworth	Rockingham	\$965.91	182	189	\$468.87	185	193	\$342.87	116	114
Stokesdale	Guilford	\$951.89	183	183	\$636.59	156	169	\$197.83	193	196
Polkton	Anson	\$950.28	184	194	\$496.76	180	189	\$316.04	149	170
Red Oak	Nash	\$945.44	185	196	\$457.95	186	195	\$368.93	92	93
Hildebran	Burke	\$944.99	186	182	\$493.75	181	186	\$281.18	171	175
Sweptonville	Alamance	\$920.11	187	192	\$443.03	188	194	\$354.43	103	89
Rutherford College	Burke	\$884.14	188	193	\$444.58	187	192	\$280.38	172	174
Wallburg	Davidson	\$861.92	189	199	\$425.68	189	196	\$342.82	117	154
Midway <sup>f</sup>	Davidson	\$849.95	190	—	\$420.48	190	—	\$336.04	127	—
Cajah's Mountain	Caldwell	\$832.80	191	197	\$378.82	193	199	\$331.43	136	135
Gamewell	Caldwell	\$832.53	192	198	\$378.82	193	199	\$331.51	135	134
Connelly Springs	Burke	\$827.41	193	195	\$396.87	191	197	\$282.91	169	169
Belwood	Cleveland	\$711.32	194	200	\$386.75	192	198	\$163.84	194	200

**NOT RANKED (INCOMPLETE DATA):**

Belhaven <sup>b</sup>	Beaufort	—	—	80	—	—	95	—	—	47
Bethel <sup>b</sup>	Pitt	—	—	66	—	—	152	—	—	64
Claremont <sup>b</sup>	Catawba	—	—	14	—	—	8	—	—	51
East Spencer <sup>b</sup>	Rowan	—	—	98	—	—	71	—	—	102
Granite Quarry <sup>b</sup>	Rowan	—	—	151	—	—	113	—	—	123
Navassa <sup>b</sup>	Brunswick	—	—	39	—	—	45	—	—	21
Princeville <sup>c</sup>	Edgecombe	—	—	—	—	—	—	—	—	—
Stanfield <sup>b</sup>	Stanly	—	—	130	—	—	93	—	—	101

**MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (226 MUNICIPALITIES, 213 RANKED)**

**HIGH BURDEN — UPPER QUARTILE**

Bald Head Island	Brunswick	\$25,866.69	1	1	\$19,679.87	1	1	\$491.83	22	23
Beech Mountain	Watauga	\$10,860.00	2	4	\$8,142.98	2	2	\$562.11	14	14
Duck	Dare	\$9,925.33	3	2	\$5,046.61	5	4	\$1,852.50	2	2
Ocean Isle Beach	Brunswick	\$8,580.88	4	5	\$4,160.76	7	7	\$489.52	24	18
Indian Beach	Carteret	\$8,356.50	5	3	\$5,630.21	3	3	\$2,399.02	1	1
Seven Devils	Watauga	\$7,898.56	6	7	\$5,574.02	4	5	\$586.75	13	13
Sugar Mountain	Avery	\$7,850.56	7	6	\$4,789.54	6	6	\$614.53	6	12
Topsail Beach	Pender	\$5,657.96	8	8	\$3,050.99	8	8	\$939.94	4	4
Highlands	Macon	\$5,210.60	9	10	\$2,970.58	9	9	\$1,132.51	3	3
Holden Beach	Brunswick	\$5,059.43	10	9	\$2,357.21	11	10	\$490.75	23	16
North Topsail Beach	Onslow	\$4,762.74	11	11	\$2,584.72	10	11	\$601.65	8	49
Chimney Rock	Rutherford	\$4,550.31	12	69	\$704.18	95	136	\$340.47	102	97
White Lake	Bladen	\$3,463.02	13	13	\$1,501.48	14	15	\$591.40	12	8
Caswell Beach	Brunswick	\$3,137.66	14	14	\$1,825.01	13	13	\$495.12	19	17
Montreat	Buncombe	\$2,972.29	15	15	\$1,886.40	12	14	\$694.21	5	5
Dublin	Bladen	\$2,371.66	16	16	\$788.48	60	64	\$313.63	134	135
Clarkton	Bladen	\$2,333.97	17	17	\$905.51	35	61	\$318.41	128	150
Cameron	Moore	\$2,218.53	18	51	\$799.14	55	68	\$453.13	30	30
Saluda	Polk	\$2,169.13	19	20	\$1,412.89	15	17	\$384.95	56	74
Ruth	Rutherford	\$2,031.11	20	88	\$615.79	142	148	\$299.13	155	162
Newland	Avery	\$1,992.54	21	23	\$1,164.82	17	19	\$600.89	10	9
Atkinson	Pender	\$1,970.72	22	22	\$1,206.31	16	21	\$406.26	45	45

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK
Tar Heel	Bladen	\$1,893.69	23	21	\$692.58	103	110	\$267.92	175	174
Warrenton	Warren	\$1,829.09	24	24	\$1,052.75	19	20	\$365.98	81	99
Bunn	Franklin	\$1,765.97	25	30	\$928.82	30	31	\$342.74	100	119
Dillsboro	Jackson	\$1,743.16	26	28	\$1,044.94	20	22	\$465.24	29	25
East Arcadia	Bladen	\$1,723.14	27	29	\$563.17	161	164	\$224.99	197	206
Foxfire Village	Moore	\$1,710.33	28	36	\$965.37	26	30	\$446.16	35	33
Catawba	Catawba	\$1,700.51	29	33	\$1,013.92	21	26	\$442.85	39	44
Sandy Creek	Brunswick	\$1,698.09	30	26	\$995.90	24	24	\$496.25	17	19
Elk Park	Avery	\$1,688.31	31	34	\$936.12	29	41	\$601.48	9	7
Northwest	Brunswick	\$1,682.81	32	27	\$957.48	27	27	\$513.82	15	22
Holly Ridge	Onslow	\$1,662.70	33	142	\$698.75	100	190	\$503.74	16	75
Rich Square	Northampton	\$1,644.47	34	68	\$1,114.12	18	54	\$301.00	152	151
Walnut Creek	Wayne	\$1,644.45	35	32	\$1,006.41	23	25	\$492.32	21	15
Varnamtown	Brunswick	\$1,624.95	36	31	\$924.12	31	34	\$495.16	18	21
Severn	Northampton	\$1,621.16	37	38	\$985.93	25	32	\$300.43	153	158
Bolivia	Brunswick	\$1,616.29	38	18	\$917.52	32	16	\$492.85	20	20
Stoneville	Rockingham	\$1,604.15	39	41	\$915.40	34	35	\$347.54	96	107
Crossnore	Avery	\$1,592.06	40	43	\$853.16	44	48	\$602.43	7	11
Bakersville	Mitchell	\$1,571.62	41	39	\$898.58	37	36	\$398.61	48	59
Bath	Beaufort	\$1,570.84	42	49	\$783.50	62	59	\$439.66	42	42
Love Valley	Iredell	\$1,567.42	43	42	\$827.42	49	46	\$469.75	28	24
Rosman	Transylvania	\$1,549.87	44	37	\$876.98	41	42	\$313.73	133	129
Linden	Cumberland	\$1,542.94	45	19	\$572.87	157	153	\$346.72	97	72
Oriental	Pamlico	\$1,539.82	46	44	\$939.53	28	29	\$326.19	122	145
Bridgeton	Craven	\$1,539.80	47	35	\$882.57	39	38	\$447.79	32	27
Grandfather Village	Avery	\$1,524.82	48	46	\$789.49	59	69	\$594.68	11	10
Cofield	Hertford	\$1,523.96	49	40	\$1,009.76	22	23	\$343.68	98	103
Brookford	Catawba	\$1,515.72	50	48	\$694.33	101	96	\$443.95	37	43
Woodland	Northampton	\$1,509.98	51	118	\$694.20	102	109	\$301.39	151	157
Pink Hill	Lenoir	\$1,495.61	52	52	\$813.06	50	65	\$332.21	112	118
Goldston	Chatham	\$1,493.14	53	56	\$838.49	48	47	\$422.34	43	48

#### AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Old Fort	McDowell	\$1,475.14	54	54	\$806.10	51	87	\$442.23	40	37
Vass	Moore	\$1,472.27	55	55	\$801.64	53	53	\$447.94	31	31
Taylortown	Moore	\$1,453.52	56	57	\$794.89	56	57	\$447.02	34	32
Columbia	Tyrrell	\$1,433.79	57	64	\$904.14	36	43	\$248.22	185	190
McAdenville	Gaston	\$1,419.53	58	58	\$915.87	33	40	\$341.13	101	108
Cedar Point	Carteret	\$1,414.21	59	63	\$778.34	65	79	\$310.29	140	125
Conway	Northampton	\$1,409.46	60	75	\$787.43	61	63	\$301.48	150	156
Chocowinity	Beaufort	\$1,407.18	61	65	\$779.58	64	77	\$444.34	36	36
Black Creek	Wilson	\$1,398.09	62	45	\$880.16	40	28	\$275.90	173	182
Aurora	Beaufort	\$1,388.83	63	77	\$705.99	92	99	\$447.35	33	35
Cooleemee	Davie	\$1,386.96	64	83	\$755.77	70	92	\$390.27	52	61
Winfall	Perquimans	\$1,378.67	65	59	\$705.02	93	84	\$396.44	49	117
Lucama	Wilson	\$1,370.77	66	50	\$868.57	42	33	\$267.11	176	185
Candor	Montgomery	\$1,367.25	67	92	\$803.89	52	58	\$340.02	103	111
Alamance	Alamance	\$1,363.14	68	70	\$850.56	46	50	\$377.34	69	88
Pantego	Beaufort	\$1,352.44	69	82	\$717.22	83	104	\$443.13	38	34
Cleveland	Rowan	\$1,350.21	70	67	\$848.99	47	44	\$335.47	108	109
Marshall	Madison	\$1,347.12	71	99	\$851.59	45	49	\$310.30	139	137
Minnesott Beach	Pamlico	\$1,346.03	72	71	\$884.91	38	37	\$298.95	156	161
Sims	Wilson	\$1,341.25	73	72	\$800.59	54	51	\$283.62	166	186
Misenheimer	Stanly	\$1,340.47	74	73	\$501.87	186	192	\$358.81	86	93
Lilesville	Anson	\$1,338.78	75	86	\$792.02	58	60	\$319.86	126	147
Bailey	Nash	\$1,338.27	76	101	\$711.19	86	106	\$368.79	78	89
Bethania	Forsyth	\$1,336.68	77	53	\$856.45	43	45	\$294.08	159	167
Middlesex	Nash	\$1,331.91	78	97	\$751.80	72	72	\$369.33	77	86
Stem	Granville	\$1,330.35	79	126	\$679.78	109	138	\$370.01	75	62
Newton Grove	Sampson	\$1,329.51	80	105	\$709.76	89	101	\$379.71	64	71
Littleton	Halifax	\$1,323.43	81	60	\$783.33	63	39	\$328.03	116	124
Grimesland	Pitt	\$1,322.58	82	84	\$587.65	152	150	\$386.27	55	50
Garland	Sampson	\$1,314.20	83	89	\$637.29	131	145	\$381.32	61	69
Lansing	Ashe	\$1,311.07	84	111	\$662.21	117	135	\$482.38	25	29

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
Faith	Rowan	\$1,307.03	85	91	\$794.44	57	62	\$334.87	109	105
Macon	Warren	\$1,306.43	86	85	\$686.52	105	102	\$364.39	83	95
Hobgood	Halifax	\$1,303.68	87	79	\$727.01	79	85	\$251.57	182	192
Colerain	Bertie	\$1,303.05	88	80	\$656.79	122	124	\$327.36	119	131
Saratoga*	Wilson	\$1,303.05	89	—	\$746.84	74	—	\$287.19	162	—
Aulander	Bertie	\$1,300.24	90	76	\$681.61	107	120	\$309.27	143	132
Fountain	Pitt	\$1,296.69	91	62	\$668.50	115	100	\$387.51	53	53
Hayesville	Clay	\$1,293.52	92	98	\$750.47	73	82	\$342.84	99	123
Seagrove	Randolph	\$1,289.24	93	106	\$764.54	67	74	\$354.94	88	96
Stantonsburg	Wilson	\$1,284.95	94	78	\$738.56	76	66	\$282.28	167	178
Bostic	Rutherford	\$1,280.55	95	132	\$772.33	66	81	\$261.27	179	187
Calypso	Duplin	\$1,274.00	96	87	\$602.86	146	151	\$368.52	80	78
Micro	Johnston	\$1,273.32	97	103	\$724.32	81	91	\$304.19	146	159
Simpson	Pitt	\$1,272.07	98	81	\$630.49	136	130	\$384.91	57	52
Watha	Pender	\$1,270.27	99	109	\$704.23	94	126	\$403.63	46	40
St. Helena	Pender	\$1,264.69	100	110	\$710.19	88	121	\$402.98	47	41
Star	Montgomery	\$1,263.34	101	107	\$758.24	68	70	\$340.01	104	110
Vanceboro	Craven	\$1,262.57	102	96	\$660.84	119	128	\$315.33	129	116
Gaston	Northampton	\$1,260.83	103	108	\$701.62	98	90	\$303.23	148	152
Magnolia	Duplin	\$1,260.34	104	117	\$588.22	151	168	\$372.42	74	82
Washington Park	Beaufort	\$1,259.88	105	112	\$727.81	78	89	\$442.19	41	39
Harmony	Iredell	\$1,256.85	106	74	\$577.88	154	176	\$476.35	26	26
Roper	Washington	\$1,255.43	107	104	\$644.93	128	123	\$314.09	132	106
Salemberg	Sampson	\$1,254.79	108	115	\$596.75	148	158	\$380.97	62	68
Stedman	Cumberland	\$1,254.38	109	102	\$710.95	87	103	\$354.03	91	60
Eureka	Wayne	\$1,253.53	110	120	\$646.46	127	137	\$313.48	136	141
Forest Hills	Jackson	\$1,249.39	111	121	\$719.52	82	98	\$333.60	111	114
MacClesfield	Edgecombe	\$1,249.01	112	95	\$599.54	147	139	\$313.61	135	142
Jackson	Northampton	\$1,246.85	113	113	\$706.48	91	93	\$299.87	154	155
Halifax	Halifax	\$1,242.48	114	66	\$652.61	124	56	\$280.62	169	175
Bolton	Columbus	\$1,229.88	115	154	\$641.20	129	140	\$336.97	105	101
Stovall	Granville	\$1,225.76	116	127	\$612.77	143	147	\$373.42	71	65
Ronda	Wilkes	\$1,224.67	117	122	\$561.50	163	155	\$470.06	27	28
Jamesville	Martin	\$1,222.78	118	94	\$725.43	80	55	\$315.11	130	138
Teachey	Duplin	\$1,219.03	119	90	\$633.49	134	141	\$349.27	94	92
Seaboard	Northampton	\$1,214.42	120	123	\$674.23	111	111	\$302.01	149	140
Pikeville	Wayne	\$1,214.20	121	124	\$662.35	116	118	\$320.79	123	120
Richfield	Stanly	\$1,210.27	122	139	\$648.78	125	131	\$363.31	84	113
Ellerbe	Richmond	\$1,205.64	123	155	\$624.69	139	166	\$379.97	63	76
Webster	Jackson	\$1,201.77	124	137	\$699.26	99	112	\$297.84	157	164
High Shoals	Gaston	\$1,200.95	125	131	\$744.87	75	71	\$247.66	186	199
New London	Stanly	\$1,194.84	126	136	\$683.99	106	125	\$358.82	85	91
Seven Springs	Wayne	\$1,189.68	127	138	\$656.80	121	115	\$327.17	120	115
Oak City	Martin	\$1,179.52	128	143	\$687.91	104	105	\$291.50	160	168
Peletier	Carteret	\$1,179.12	129	140	\$702.10	96	114	\$279.40	170	170
Parkton	Robeson	\$1,175.73	130	125	\$535.91	174	171	\$378.11	66	58
Lewiston Woodville	Bertie	\$1,175.49	131	148	\$604.97	145	175	\$327.57	117	133
Falkland	Pitt	\$1,174.13	132	119	\$584.27	153	154	\$387.43	54	51
Lasker	Northampton	\$1,171.94	133	151	\$634.42	133	142	\$304.15	147	153
Bogue	Carteret	\$1,169.59	134	141	\$701.74	97	113	\$278.53	171	166
Autryville	Sampson	\$1,169.58	135	135	\$640.28	130	143	\$381.82	59	67
Askeville	Bertie	\$1,167.09	136	171	\$506.68	183	191	\$329.35	114	128
Winton	Hertford	\$1,167.00	137	134	\$618.22	140	132	\$304.40	145	160
East Bend	Yadkin	\$1,164.54	138	133	\$757.04	69	67	\$314.42	131	121
Parmele	Martin	\$1,162.02	139	130	\$715.17	84	83	\$286.31	163	173
Harrellsville	Hertford	\$1,155.82	140	116	\$653.67	123	116	\$309.85	142	134
Como	Hertford	\$1,147.73	141	128	\$617.44	141	133	\$294.85	158	165
Peachland	Anson	\$1,135.53	142	194	\$540.01	172	183	\$319.94	125	146
Vandemere	Pamlico	\$1,135.02	143	146	\$734.80	77	75	\$248.46	184	193
Everetts	Martin	\$1,122.06	144	149	\$669.61	114	94	\$283.69	165	176
Bayboro	Pamlico	\$1,120.52	145	144	\$707.64	90	76	\$243.53	189	195
Bear Grass	Martin	\$1,114.97	146	157	\$672.69	112	107	\$281.83	168	177
Creswell	Washington	\$1,114.19	147	100	\$648.05	126	117	\$289.29	161	172
Lumber Bridge	Robeson	\$1,113.35	148	158	\$479.12	194	188	\$373.41	72	55

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK	PER CAPITA	2007 RANK	2006 RANK
Sedalia	Guilford	\$1,111.40	149	159	\$753.54	71	80	\$236.74	194	198
Sandyfield	Columbus	\$1,106.82	150	170	\$590.72	149	170	\$336.13	106	104
Hamilton	Martin	\$1,104.92	151	153	\$657.95	120	108	\$275.98	172	181
Falcon	Cumberland	\$1,100.23	152	150	\$539.85	173	179	\$355.38	87	66
Godwin	Cumberland	\$1,098.83	153	129	\$555.03	166	169	\$348.95	95	47
Roxobel	Bertie	\$1,096.96	154	152	\$527.47	175	184	\$327.41	118	126
Grover	Cleveland	\$1,094.77	155	183	\$574.26	155	161	\$243.47	190	197
Wade	Cumberland	\$1,092.91	156	147	\$567.94	159	160	\$354.51	90	64
Cerro Gordo	Columbus	\$1,092.88	157	165	\$540.37	171	181	\$335.93	107	102
Morven	Anson	\$1,091.30	158	167	\$573.54	156	167	\$319.96	124	148
Speed	Edgecombe	\$1,091.29	159	156	\$572.81	158	156	\$310.22	141	136
Walstonburg	Greene	\$1,083.54	160	160	\$561.00	165	172	\$265.29	177	191
<b>LOW BURDEN — LOWER QUARTILE</b>										
Castalia	Nash	\$1,082.98	161	187	\$504.20	185	201	\$353.19	92	85
Mesic	Pamlico	\$1,079.94	162	161	\$712.39	85	88	\$236.78	193	202
Ansonville	Anson	\$1,076.62	163	181	\$542.23	169	177	\$308.74	144	149
Turkey	Sampson	\$1,074.99	164	176	\$517.73	178	189	\$394.95	50	63
Danbury	Stokes	\$1,072.00	165	164	\$662.01	118	119	\$284.45	164	180
Red Cross	Stanly	\$1,062.36	166	169	\$562.18	162	165	\$354.91	89	90
Leggett	Edgecombe	\$1,062.03	167	162	\$564.26	160	157	\$311.24	138	144
Dover	Craven	\$1,051.29	168	168	\$513.75	180	187	\$255.55	181	184
Powellsville	Bertie	\$1,042.05	169	163	\$484.15	192	202	\$328.13	115	127
Ossipee	Alamance	\$1,034.89	170	186	\$513.83	179	194	\$377.91	67	79
Stonewall	Pamlico	\$1,030.76	171	174	\$676.36	110	95	\$230.63	196	204
Trenton	Jones	\$1,030.16	172	184	\$672.69	113	129	\$257.69	180	183
Harrells	Sampson	\$1,029.53	173	177	\$494.52	188	198	\$377.63	68	70
Dobbins Heights	Richmond	\$1,028.43	174	190	\$523.29	176	199	\$383.17	58	81
Kelford	Bertie	\$1,027.13	175	173	\$507.80	181	197	\$326.86	121	130
Boardman	Columbus	\$1,021.83	176	191	\$490.36	189	200	\$334.46	110	100
Rhodhiss	Burke	\$1,011.82	177	172	\$561.40	164	163	\$273.60	174	179
Pollocksville	Jones	\$1,008.71	178	201	\$681.22	108	149	\$242.91	191	194
Hoffman	Richmond	\$1,005.19	179	202	\$485.53	190	209	\$379.39	65	84
Conetoe	Edgecombe	\$1,002.86	180	175	\$499.42	187	185	\$312.71	137	143
Cedar Rock	Caldwell	\$1,000.95	181	179	\$548.02	167	173	\$330.77	113	112
Maysville	Jones	\$1,000.85	182	200	\$629.96	137	162	\$223.86	198	205
Hookerton	Greene	\$998.22	183	185	\$505.47	184	193	\$240.75	192	201
Hassell	Martin	\$995.88	184	182	\$589.89	150	146	\$248.95	183	196
McFarlan	Anson	\$994.24	185	196	\$542.09	170	180	\$319.58	127	154
Proctorville	Robeson	\$975.19	186	188	\$413.82	205	208	\$409.26	44	46
Grantsboro	Pamlico	\$974.64	187	189	\$633.14	135	122	\$214.77	199	208
Arapahoe	Pamlico	\$970.46	188	193	\$626.51	138	127	\$212.22	200	209
Alliance	Pamlico	\$964.70	189	192	\$609.95	144	134	\$207.45	201	210
Middleburg	Vance	\$962.72	190	195	\$520.12	177	182	\$263.73	178	189
Momeyer	Nash	\$959.00	191	207	\$473.63	195	207	\$368.54	79	83
Norman	Richmond	\$945.71	192	205	\$446.67	200	216	\$381.73	60	77
Whitsett	Guilford	\$945.46	193	197	\$636.59	132	144	\$197.83	205	213
Dortches	Nash	\$937.88	194	212	\$457.95	199	212	\$364.82	82	87
Centerville	Franklin	\$936.63	195	199	\$544.64	168	178	\$201.61	203	214
Ellenboro	Rutherford	\$931.07	196	166	\$507.72	182	174	\$243.85	188	188
Raynham	Robeson	\$900.18	197	204	\$378.49	210	217	\$369.58	76	73
Cove City	Craven	\$900.10	198	203	\$469.98	196	204	\$231.68	195	203
Staley	Randolph	\$896.27	199	208	\$444.29	201	210	\$352.92	93	98
Marietta	Robeson	\$882.82	200	209	\$337.22	213	222	\$393.49	51	38
Lawndale	Cleveland	\$876.05	201	214	\$462.60	197	203	\$201.40	204	212
McDonald	Robeson	\$875.76	202	210	\$350.55	211	221	\$373.10	73	57
Kittrell	Vance	\$867.44	203	213	\$484.77	191	195	\$244.87	187	200
Orrum	Robeson	\$864.90	204	211	\$337.22	212	222	\$375.57	70	54
Kingstown	Cleveland	\$855.34	205	215	\$480.00	193	196	\$207.23	202	211
Earl	Cleveland	\$826.46	206	216	\$458.26	198	205	\$197.06	206	215
Lattimore	Cleveland	\$796.57	207	217	\$443.84	202	206	\$191.48	207	216
Waco	Cleveland	\$784.54	208	218	\$430.47	203	211	\$185.30	208	218
Fallston	Cleveland	\$762.26	209	220	\$415.67	204	213	\$176.16	209	219
Casar	Cleveland	\$753.00	210	221	\$405.60	207	215	\$172.47	211	221

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2007 RANK	2006 RANK	PROPERTY TAX BURDEN PER CAPITA	2007 RANK	2006 RANK	SALES TAX BURDEN PER CAPITA	2007 RANK	2006 RANK
Polkville	Cleveland	\$751.76	211	219	\$410.11	206	214	\$174.15	210	220
Moorestown	Cleveland	\$722.90	212	223	\$386.75	208	218	\$163.84	212	222
Patterson Springs	Cleveland	\$722.47	213	222	\$386.75	208	218	\$163.84	212	

**NOT RANKED (INCOMPLETE DATA):**

East Laurinburg <sup>d</sup>	Scotland	—	—	179	—	—	160	—	—	207
Faison <sup>b</sup>	Duplin	—	—	47	—	—	52	—	—	80
Gatesville <sup>c</sup>	Gates	—	—	—	—	—	—	—	—	—
Gibson <sup>d</sup>	Scotland	—	—	94	—	—	78	—	—	169
Greenevers <sup>c</sup>	Duplin	—	—	—	—	—	—	—	—	—
Hot Springs <sup>b</sup>	Madison	—	—	146	—	—	97	—	—	139
Milton <sup>b</sup>	Caswell	—	—	181	—	—	187	—	—	171
Rennert <sup>b</sup>	Robeson	—	—	207	—	—	221	—	—	56
Robbinsville <sup>d</sup>	Graham	—	—	25	—	—	18	—	—	94
Santeetlah <sup>d</sup>	Graham	—	—	12	—	—	12	—	—	6
Spencer Mountain <sup>b</sup>	Gaston	—	—	199	—	—	153	—	—	217
Wagram <sup>d</sup>	Scotland	—	—	115	—	—	73	—	—	163
Whitakers <sup>b</sup>	Edgecombe	—	—	61	—	—	86	—	—	122

Notes:

- a) Municipality has at least 1,000 residents in two counties; is listed under county in which the greater number of residents live.
- b) Results could not be calculated in part; municipality had not submitted FY 2007 AFIR by December 31, 2008.
- c) Results could not be calculated; municipality did not submit FY 2006 and FY 2007 AFIR by December 31, 2008.
- d) Results could not be calculated; though municipality submitted its FY2007 AFIR in a timely manner, the county in which it is located did not.
- e) Results for FY 2006 could not be calculated; municipality had not submitted FY 2006 AFIR by December 31, 2008.
- f) Results for FY 2006 could not be calculated; municipality incorporated during that fiscal year.

## Utilities Provided by Municipalities of Population 5,000+

MUNICIPALITY	COUNTY	WATER	ELECTRIC	NATURAL	MUNICIPALITY	COUNTY	WATER	ELECTRIC	NATURAL
		SYSTEM	SYSTEM	GAS			SYSTEM	SYSTEM	GAS
Albemarle	Stanly	√	√	—	Laurinburg	Scotland	√	√	—
Apex	Wake	√	√	—	Leland	Brunswick	√	—	—
Archdale	Randolph	√	—	—	Lenoir	Caldwell	√	—	—
Asheboro	Randolph	√	—	—	Lewisville	Forsyth	—	—	—
Asheville	Buncombe	√	—	—	Lexington	Davidson	√	√	√
Belmont	Gaston	√	—	—	Lincolton	Lincoln	√	√	—
Bessemer City	Gaston	√	—	√	Lumberton	Robeson	√	√	—
Black Mountain	Buncombe	√	—	—	Marion	McDowell	√	—	—
Boone	Watauga	√	—	—	Matthews	Mecklenburg	—	—	—
Brevard	Transylvania	√	—	—	Mebane	Alamance	√	—	—
Burlington	Alamance	√	—	—	Mills River	Henderson	—	—	—
Carolina Beach	New Hanover	√	—	—	Mint Hill	Mecklenburg	—	—	—
Carrboro	Orange	—	—	—	Monroe	Union	√	√	√
Cary	Wake	√	—	—	Mooresville	Iredell	√	—	—
Chapel Hill	Orange	—	—	—	Morehead City	Carteret	√	—	—
Charlotte	Mecklenburg	√	—	—	Morganton	Burke	√	√	√
Cherryville	Gaston	√	√	—	Morrisville	Wake	—	—	—
Clayton	Johnston	√	√	—	Mount Airy	Surry	√	—	—
Clemmons	Forsyth	—	—	—	Mount Holly	Gaston	√	—	—
Clinton	Sampson	√	—	—	New Bern	Craven	√	√	—
Concord	Cabarrus	√	√	—	Newton	Catawba	√	√	—
Conover	Catawba	√	—	—	Oak Island	Brunswick	√	—	—
Cornelius	Mecklenburg	—	√	—	Oxford	Granville	√	—	—
Davidson	Mecklenburg	—	—	—	Pinehurst	Moore	—	—	—
Dunn	Harnett	√	—	—	Pineville	Mecklenburg	—	√	√
Durham	Durham	√	—	—	Pleasant Garden	Guilford	—	—	—
Eden	Rockingham	√	—	—	Raleigh	Wake	√	—	—
Edenton	Chowan	√	√	—	Reidsville	Rockingham	√	—	—
Elizabeth City	Pasquotank	√	√	—	Roanoke Rapids	Halifax	—	—	—
Elon	Alamance	√	—	—	Rockingham	Richmond	√	—	—
Fayetteville	Cumberland	√	√	—	Rocky Mount	Nash	√	√	√
Fletcher	Henderson	—	—	—	Roxboro	Person	√	—	—
Forest City	Rutherford	√	√	—	Salisbury	Rowan	√	—	—
Fuquay-Varina	Wake	√	—	—	Sanford	Lee	√	—	—
Garner	Wake	—	—	—	Sawmills	Caldwell	√	—	—
Gastonia	Gaston	√	√	—	Selma	Johnston	√	√	—
Gibsonville	Alamance	√	—	—	Shelby	Cleveland	√	√	√
Goldsboro	Wayne	√	—	—	Siler City	Chatham	√	—	—
Graham	Alamance	√	—	—	Smithfield	Johnston	√	√	—
Greensboro	Guilford	√	—	—	Southern Pines	Moore	√	—	—
Greenville	Pitt	√	√	√	Spring Lake	Cumberland	√	—	—
Hamlet	Richmond	√	—	—	Stallings	Union	—	—	—
Harrisburg	Cabarrus	√	—	—	Statesville	Iredell	√	√	—
Havelock	Craven	√	—	—	Summerfield	Guilford	—	—	—
Henderson	Vance	√	—	—	Tarboro	Edgecombe	√	√	—
Hendersonville	Henderson	√	—	—	Thomasville	Davidson	√	—	—
Hickory	Catawba	√	—	—	Trinity	Randolph	√	—	—
High Point	Guilford	√	√	—	Unionville	Union	—	—	—
Hillsborough	Orange	√	—	—	Wadesboro	Anson	√	—	—
Holly Springs	Wake	√	—	—	Wake Forest	Wake	—	√	—
Hope Mills	Cumberland	—	—	—	Washington	Beaufort	√	√	—
Huntersville	Mecklenburg	—	√	—	Waynesville	Haywood	√	√	—
Indian Trail	Union	—	—	—	Weddington	Union	—	—	—
Jacksonville	Onslow	√	—	—	Wendell	Wake	√	—	—
Kannapolis	Cabarrus	√	—	—	Whiteville	Columbus	√	—	—
Kernersville	Forsyth	—	—	—	Williamston	Martin	√	—	—
Kill Devil Hills	Dare	√	—	—	Wilmington	New Hanover	√	—	—
King	Stokes	√	—	—	Wilson	Wilson	√	√	√
Kings Mountain	Cleveland	√	√	√	Winston-Salem	Forsyth	√	—	—
Kinston	Lenoir	√	√	—	Winterville	Pitt	√	√	—
Knightdale	Wake	√	—	—					

## Annual Financial Information Report (AFIR) Line Items Used in Analysis

COUNTY			MUNICIPALITY		
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION
<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy	<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy
	11	Current Collections of Special Tax District		11	Current Collections of Special Tax Districts
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections
	13	Penalties and Interest		13	Penalties and Interest
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off
<b>Sales Tax</b>	19	1% Local Government Option Sales	<b>Sales Tax</b>	104	Supplemental schools taxes current levy collections
	20	1/2% Local Government Option Sales Tax (Article 40)		105	Prior years' levy collections
	21	1/2% Local Government Option Sales Tax (Article 42)		16	1% Local Government Option Sales Tax (Article 40)
	21.1	1/2% Local Government Option Sales Tax (Article 44)		17	1/2% Local Government Option Sales Tax (Article 40)
		18		1/2% Local Government Option Sales Tax (Article 42)	
<b>Total Revenues</b>		<i>The above plus:</i>	18.5	1/2% Local Government Option Sales Tax (Article 44)	
	15	Animal Tax	<b>Total Revenues</b>		<i>The above plus:</i>
	16	Deed Stamp Excise Tax		15	Animal Tax
	17	Real Property Transfer Tax		19.1	Occupational & business licensing & permit taxes
	18	Scrap Tire Disposal Tax		19.2	All other privileges and permits
	22	Local Occupancy Tax		20	General Municipal Vehicle Tax
	23	Prepared Food Tax		21	Vehicle Tax for Public Transportation
	24	911 Charges		22	Other Licenses (Including CATV)
	25	Gross Receipts Tax on Short Term Leased Vehicles		23	Local Occupancy Tax
	26	White Goods Disposal Tax		24	Prepared Food Tax
	27	Privilege Licenses		25	911 Charges
	28	Other Licenses (Including CATV)		26	Gross Receipts Tax on Short Term Vehicles Leases
	81	Building Permits		71	Building Permits
	82	Register of Deeds		72	Inspection Fees
	83	Inspection Fees		72.1	Amusements licensing and permit taxes
	84	Concealed Handgun Permits		73	Other Permits
	85	Other Permits		74	Parking Revenues
	86	Parking Revenues		75	Rents and Royalties
	87	Rents and Royalties		77	Fire Protection Charges
	89	Fire Protection Charges		78	Solid Waste
	90	Solid Waste		79	Ambulance and Rescue Squad Charges
	91	Ambulance and Rescue Squad Charges		80	Cemeteries
	92	Cemeteries		81	Recreation Service Revenues
	93	Recreation Service Revenues		82	Library Service Revenues
	94	Library Service Revenues		83	Other Cultural and Rec. Service Revenues
	95	Other Cultural and Rec. Service Rev.		84	Mass Transit—City Operated
	96	Client and Third Party Payments—Health		85	Other Sales and Services
	97	Mental Health		86	Water and Sewer Charges*
	98	Social Services		88.1	Storm water fees
	99	County Home		91	Special Assessments
	100	Mass Transit—County Operated		92	Private Contributions and Donations
	101	Other Sales and Services		96	ABC Mixed Drink Surcharge
102	Water and Sewer Charges*	97		ABC Profit Distribution	
105	Special Assessments	98	Other Miscellaneous Revenues		
106	Private Contrib. and Other Donations				
109	1 Cent and 5 Cent Bottle Tax				
110	Mixed Drink Surcharge				
111	ABC Profit Distribution				
112	Other Miscellaneous Revenues				

\* Excluded from municipality and county only analysis.

## **About the Author**

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Michael Lowrey is an economist and a former instructor at the University of North Carolina at Charlotte and Wingate University. A policy analyst in the fields of economics and regulatory policy for the John Locke Foundation as well as associate editor of *Carolina Journal*, Lowrey has written numerous articles over the years on such topics as economic policy, education, welfare, and transportation, and has appeared in over 100 newspapers such as *The Christian Science Monitor*, *The Charlotte Observer*, *The News & Observer* of Raleigh, and *The News & Record* of Greensboro. He received his undergraduate degree from the University of North Carolina at Chapel Hill and his masters in economics from North Carolina State University.

## **About The Center for Local Innovation**

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Created in 1999, the Center for Local Innovation is a special project of the John Locke Foundation. Through conferences, workshops, newsletters, and research papers, called *Innovation Guides*, CLI engages local government leaders in discussions about critical issues facing North Carolina's municipalities and counties, including issues such as privatization, fiscal restraint, and growth management. Its Steering Committee includes elected city and county officials from across the state. For more information, visit the CLI web site at [www.LocalInnovation.org](http://www.LocalInnovation.org).