



INNOVATION GUIDE

By The Numbers:

*What Government Costs in
North Carolina Cities and Counties
FY 2006*

MICHAEL LOWREY

JANUARY 2008

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Foreword

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. Adjunct 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 reduces 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 are 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 (like 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 the tax burden 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 or local transfer taxes will change the local tax picture in the coming year. 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.

The ultimate reality is that North Carolinians are having to fund this 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. 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

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 \$17.2 billion in state tax and fee revenues for Fiscal Year 2006 (from July 1, 2005 to June 30, 2006), the latest year for which complete data is available. This represented 6.7 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$13.6 billion in property, sales, and other taxes and fees, representing another 5 percent of personal income. Combined, they represent a state and local tax and fee burden of 11.7 percent. Federal collections raise the total tax burden on North Carolinians to approximately 31.5 percent of personal income, on average.

FY 2006, like the year before it, saw an increase in the local tax burden in North Carolina. Local tax and fee collections per capita stood at \$1,236.16

in the median county, compared to an inflation-adjusted \$1,186.33 the year previous. This amounts to 4.75 percent of per-capita personal income, again up from 2005 when it was 4.65 percent of per-capita personal income.

In FY 2006 the median total property tax burden by county in North Carolina was 2.25 percent of income, or \$595 per person. The range was from \$1,780 per person in Dare County to \$318 per person in Swain County. County rates ranged from 5.32 percent of income in Dare County to 1.15 percent in Onslow 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 municipalities filing their required 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 a Statewide Issue*

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 tax payers.

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.

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2006, 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 42).

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 and a list of municipalities in each county can also be found in Appendix A (page 28).

Appendix B (page 32-41) presents combined town 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.

BTN has traditionally used a population estimate as near as possible to the end of a fiscal year. As a practical matter, this meant using a population

estimate for the day after the fiscal year ended. However, Winston-Salem's recent experience demonstrates that these figures are not completely suitable for this purpose as they include annexations in the subsequent fiscal year. For that reason, this edition of BTN uses population estimates from the beginning of fiscal year (July 1, 2005 for FY 2006).

As a result of this change, future BTN reports will appear earlier – the edition covering FY 2007 should appear in late summer 2008.

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. However, because owners or renters only rarely live in these dwellings year-round, 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 methodological issue involves the state's military communities, particularly Cumberland and (especially) Onslow counties. The State Demographer's population estimates are generally similar to the Census Bureau's figures, except for these counties. As a result, the calculations for these counties may be suspect.

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

rated 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 2005. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2005 by multiplying the listing by 0.9602. For FY 2004 partial data, the multiplier is 0.9307.

Local tax burden up again

In FY 2006, the typical resident of the median county in North Carolina paid \$1,236 in taxes and fees to county and municipal governments. This accounted for 4.75 percent of personal income and a 4.20 percent increase over FY 2005, when collections were an inflation-adjusted \$1,186. Collections in FY 2004 were \$1,185 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 4.98 percent of personal income.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$4,152 per capita). The counties of Mecklenburg (\$2,605) Currituck (\$2,396), Brunswick (\$2,323), and Durham (\$2,178) also rank in the top five in revenue collected

per capita by county and municipal governments. The results for Dare and Currituck reflect in part their popularity as vacation destinations, with relatively small permanent populations for the property tax base which exists there.

Residents in the counties of Caswell (\$743), Hoke (\$753), Gates (\$758), Alexander (\$768), and Jones (\$798) 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
2004	4.62%	4.82%	4.95%
2005	4.65%	4.74%	4.87%
2006	4.75%	4.83%	4.98%

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 12.41 percent of per-capita personal income. Second through fifth were the counties of Brunswick (8.65 percent of per-capita personal income), Hyde (8.05 percent), Currituck (7.99 percent), and Bladen (7.79 percent).

By comparison, taxes and fees collected by local governments accounted for 2.68 percent of per-capita personal income in Onslow County. Second lowest was Alexander County at 2.79 percent of per-capita personal income. In 23 additional counties, total collections were at four percent of per-capita personal income or less.

Among the 29 cities with populations over 25,000, Charlotte again had the highest combined city/county tax and fee collections per capita. Chapel Hill, Wilmington, Asheville, and Durham were also in the top five.

The lowest per-capita collections were in Jacksonville, followed by Thomasville, Goldsboro, Rocky Mount, and Kannapolis.

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

COUNTY	2006 COMBINED LOCAL BURDEN	2006 RANK	2005 COMBINED LOCAL BURDEN	2005 RANK	% CHANGE 2005–2006	2004 COMBINED LOCAL BURDEN	2004 RANK
N.C. Median	\$1,236.16	—	\$1,186.33	—	4.20%	\$1,184.69	—
HIGH BURDEN — UPPER QUARTILE							
Dare	\$4,152.13	1	\$3,967.64	1	4.65%	\$3,944.76	1
Mecklenburg	\$2,605.17	2	\$2,405.87	2	8.28%	\$2,491.14	3
Currituck	\$2,396.00	3	\$2,371.43	3	1.04%	\$2,602.56	2
Brunswick	\$2,323.24	4	\$2,280.47	4	1.88%	\$2,176.50	4
Durham	\$2,177.69	5	\$2,128.52	5	2.31%	\$2,044.73	6
New Hanover	\$2,137.89	6	\$2,106.81	6	1.48%	\$2,140.35	5
Orange	\$1,950.91	7	\$1,843.06	11	5.85%	\$1,786.26	10
Wake	\$1,923.54	8	\$1,899.59	7	1.26%	\$1,895.68	8
Hyde	\$1,907.69	9	\$1,888.68	9	1.01%	\$1,976.93	7
Bladen	\$1,892.71	10	\$1,845.37	10	2.56%	\$1,780.55	11
Guilford	\$1,875.76	11	\$1,891.57	8	-0.84%	\$1,796.53	9
Cabarrus	\$1,733.38	12	\$1,594.37	14	8.72%	\$1,530.91	15
Forsyth	\$1,720.43	13	\$1,686.85	12	1.99%	\$1,715.08	12
Carteret	\$1,710.86	14	\$1,675.45	13	2.11%	\$1,673.97	13
Wilson	\$1,591.68	15	\$1,514.29	17	5.11%	\$1,545.68	14
Watauga	\$1,587.27	16	\$1,485.88	21	6.82%	\$1,465.46	21
Transylvania	\$1,561.91	17	\$1,400.79	25	11.50%	\$1,429.78	22
Buncombe	\$1,552.31	18	\$1,518.05	16	2.26%	\$1,529.66	16
Pitt	\$1,528.32	19	\$1,495.89	19	2.17%	\$1,387.63	26
Gaston	\$1,513.02	20	\$1,485.69	22	1.84%	\$1,487.77	20
Macon	\$1,496.50	21	\$1,536.14	15	-2.58%	\$1,526.87	17
Lee	\$1,472.67	22	\$1,506.64	18	-2.25%	\$1,524.78	18
Catawba	\$1,452.28	23	\$1,489.17	20	-2.48%	\$1,523.51	19
Graham	\$1,450.67	24	\$1,138.72	61	27.40%	\$1,087.96	65
Union	\$1,442.07	25	\$1,372.96	29	5.03%	\$1,271.26	36
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Avery	\$1,427.01	26	\$1,470.38	23	-2.95%	\$1,343.55	28
Craven	\$1,421.73	27	\$1,387.64	27	2.46%	\$1,317.44	30
Chatham	\$1,417.25	28	\$1,323.20	33	7.11%	\$1,290.97	32
Moore	\$1,406.20	29	\$1,419.25	24	-0.92%	\$1,408.96	24
Pasquotank	\$1,403.51	30	\$1,380.97	28	1.63%	\$1,390.84	25
Johnston	\$1,386.65	31	\$1,350.43	31	2.68%	\$1,413.60	23
Edgecombe	\$1,386.20	32	\$1,394.18	26	-0.57%	\$1,364.54	27
Iredell	\$1,381.29	33	\$1,368.89	30	0.91%	\$1,285.20	34
Chowan	\$1,362.53	34	\$1,287.87	37	5.80%	\$1,233.51	42
Alamance	\$1,358.56	35	\$1,291.66	36	5.18%	\$1,277.58	35
Tyrrell	\$1,347.09	36	\$1,286.03	38	4.75%	\$1,247.53	40
Cumberland	\$1,334.54	37	\$1,314.17	34	1.55%	\$1,286.66	33
Surry	\$1,334.16	38	\$1,157.07	57	15.30%	\$1,111.31	58
Pender	\$1,325.09	39	\$1,260.60	40	5.12%	\$1,213.28	46
Haywood	\$1,319.07	40	\$1,301.12	35	1.38%	\$1,319.74	29
Person	\$1,315.21	41	\$1,246.79	43	5.49%	\$1,244.13	41
Polk	\$1,310.97	42	\$1,245.70	44	5.24%	\$1,200.38	47
Beaufort	\$1,297.62	43	\$1,332.14	32	-2.59%	\$1,310.55	31
Halifax	\$1,280.91	44	\$1,092.36	68	17.26%	\$1,101.11	61
Lincoln	\$1,276.86	45	\$1,277.57	39	-0.06%	\$1,196.54	48
Scotland	\$1,264.06	46	\$1,247.66	42	1.31%	\$1,263.22	37
Vance	\$1,263.20	47	\$1,245.32	45	1.44%	\$1,258.37	38
Perquimans	\$1,249.46	48	\$1,163.79	54	7.36%	\$1,179.50	51
Nash	\$1,244.96	49	\$1,228.54	48	1.34%	\$1,231.16	43

COUNTY	2006 COMBINED LOCAL BURDEN	2006 RANK	2005 COMBINED LOCAL BURDEN	2005 RANK	% CHANGE 2005-2006	2004 COMBINED LOCAL BURDEN	2004 RANK
Stanly	\$1,238.80	50	\$1,204.34	49	2.86%	\$1,189.87	50
Henderson	\$1,233.52	51	\$1,183.53	52	4.22%	\$1,190.61	49
Lenoir	\$1,225.52	52	\$1,188.83	50	3.09%	\$1,137.11	54
Martin	\$1,220.77	53	\$1,232.89	46	-0.98%	\$1,229.31	44
Rockingham	\$1,210.86	54	\$1,256.63	41	-3.64%	\$1,254.67	39
Rowan	\$1,204.57	55	\$1,230.01	47	-2.07%	\$1,217.84	45
Anson	\$1,183.25	56	\$1,183.83	51	-0.05%	\$1,109.63	59
Montgomery	\$1,179.26	57	\$1,131.22	63	4.25%	\$1,049.00	69
Cherokee	\$1,159.08	58	\$1,166.32	53	-0.62%	\$988.48	76
Franklin	\$1,155.98	59	\$1,085.02	69	6.54%	\$1,143.46	53
Warren	\$1,153.23	60	\$1,146.58	60	0.58%	\$1,135.48	55
Northampton	\$1,145.94	61	\$1,159.84	56	-1.20%	\$1,128.39	56
Jackson	\$1,141.15	62	\$1,098.45	65	3.89%	\$1,089.34	64
Davie	\$1,133.09	63	\$1,154.05	59	-1.82%	\$1,162.04	52
Washington	\$1,129.41	64	\$1,135.03	62	-0.50%	\$1,100.68	62
Hertford	\$1,129.12	65	\$1,160.95	55	-2.74%	\$1,125.93	57
Pamlico	\$1,125.27	66	\$1,096.56	66	2.62%	\$1,039.88	70
Duplin	\$1,114.85	67	\$1,094.68	67	1.84%	\$1,090.36	63
Harnett	\$1,110.84	68	\$1,099.11	64	1.07%	\$1,076.72	66
Richmond	\$1,110.66	69	\$1,157.01	58	-4.01%	\$1,108.95	60
Cleveland	\$1,095.28	70	\$1,005.87	76	8.89%	\$970.73	79
Alleghany	\$1,093.45	71	\$1,077.54	70	1.48%	\$1,069.82	67
Wayne	\$1,088.44	72	\$1,065.12	71	2.19%	\$1,038.55	71
Camden	\$1,069.01	73	\$975.48	81	9.59%	\$984.41	78
Caldwell	\$1,061.71	74	\$1,041.35	72	1.96%	\$1,011.15	72
Rutherford	\$1,056.32	75	\$1,040.45	73	1.53%	\$1,053.75	68

LOW BURDEN — LOWER QUARTILE

Robeson	\$1,047.70	76	\$979.67	80	6.94%	\$968.43	82
Clay	\$1,039.28	77	\$995.42	77	4.41%	\$969.96	80
Wilkes	\$1,024.82	78	\$1,008.98	75	1.57%	\$984.84	77
Columbus	\$1,024.31	79	\$982.44	79	4.26%	\$959.78	84
Granville	\$1,001.60	80	\$945.82	84	5.90%	\$927.16	86
Burke	\$989.55	81	\$991.74	78	-0.22%	\$1,003.60	74
Mitchell	\$976.81	82	\$1,011.90	74	-3.47%	\$1,010.57	73
Ashe	\$951.97	83	\$953.13	83	-0.12%	\$925.32	87
Sampson	\$948.63	84	\$922.68	88	2.81%	\$891.74	88
Swain	\$944.29	85	\$859.21	90	9.90%	\$834.57	92
Randolph	\$938.36	86	\$944.90	85	-0.69%	\$932.01	85
Davidson	\$932.37	87	\$931.39	86	0.11%	\$960.19	83
Bertie	\$930.94	88	\$928.45	87	0.27%	\$968.78	81
Onslow	\$912.64	89	\$954.25	82	-4.36%	\$1,001.76	75
Yadkin	\$901.85	90	\$870.75	89	3.57%	\$865.51	90
Stokes	\$897.56	91	\$853.55	91	5.16%	\$832.26	93
McDowell	\$882.96	92	\$847.29	92	4.21%	\$869.62	89
Yancey	\$856.26	93	\$818.52	94	4.61%	\$839.42	91
Greene	\$846.52	94	\$803.04	95	5.41%	\$800.86	95
Madison	\$833.49	95	\$822.29	93	1.36%	\$723.08	99
Jones	\$797.72	96	\$798.96	96	-0.16%	\$823.22	94
Alexander	\$768.35	97	\$753.74	98	1.94%	\$718.43	100
Gates	\$758.05	98	\$731.29	100	3.66%	\$744.54	98
Hoke	\$753.39	99	\$760.33	97	-0.91%	\$796.48	96
Caswell	\$743.20	100	\$742.15	99	0.14%	\$757.57	97

Note: Data are according to fiscal years. FY 2005 and 2004 values have been adjusted for inflation.

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

COUNTY	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK	% CHANGE 2005–2006	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK
N.C. Median	4.75%	—	4.65%	—	2.03%	4.62%	—
HIGH BURDEN — UPPER QUARTILE							
Dare	12.41%	1	11.91%	1	4.21%	12.36%	1
Brunswick	8.65%	2	8.37%	2	3.35%	8.50%	4
Hyde	8.05%	3	8.36%	3	-3.74%	9.11%	2
Currituck	7.99%	4	7.83%	4	2.08%	8.87%	3
Bladen	7.79%	5	7.70%	5	1.20%	7.56%	5
New Hanover	6.56%	6	6.57%	6	-0.23%	6.83%	6
Durham	6.47%	7	6.24%	7	3.61%	6.07%	9
Graham	6.10%	8	4.88%	38	25.01%	4.68%	48
Mecklenburg	6.06%	9	5.66%	12	7.01%	6.01%	10
Tyrrell	6.03%	10	5.97%	9	1.09%	6.23%	7
Pasquotank	5.84%	11	5.72%	11	2.13%	5.87%	11
Macon	5.79%	12	6.00%	8	-3.43%	6.08%	8
Avery	5.68%	13	5.95%	10	-4.49%	5.51%	18
Warren	5.66%	14	5.56%	13	1.78%	5.84%	12
Scotland	5.63%	15	5.55%	14	1.36%	5.44%	20
Wilson	5.62%	16	5.44%	19	3.29%	5.77%	13
Watauga	5.60%	17	5.36%	20	4.55%	5.60%	16
Carteret	5.53%	18	5.49%	16	0.70%	5.64%	14
Halifax	5.49%	19	4.77%	43	15.07%	4.98%	38
Transylvania	5.48%	20	5.01%	33	9.53%	5.43%	21
Pender	5.47%	21	5.20%	26	5.17%	5.29%	25
Edgecombe	5.46%	22	5.54%	15	-1.34%	5.58%	17
Guilford	5.42%	23	5.46%	18	-0.72%	5.30%	24
Pitt	5.42%	24	5.36%	21	1.12%	5.10%	29
Vance	5.41%	25	5.32%	23	1.83%	5.48%	19
AVERAGE BURDEN — SECOND AND THIRD QUARTILES							
Cabarrus	5.40%	26	5.03%	32	7.22%	4.85%	43
Cherokee	5.31%	27	5.48%	17	-3.10%	4.75%	46
Lee	5.28%	28	5.35%	22	-1.33%	5.64%	15
Surry	5.16%	29	4.42%	61	16.68%	4.37%	61
Buncombe	5.15%	30	5.08%	29	1.24%	5.32%	23
Person	5.15%	31	4.78%	42	7.62%	4.79%	44
Robeson	5.13%	32	4.82%	39	6.47%	4.86%	42
Wake	5.09%	33	4.96%	35	2.81%	5.01%	34
Catawba	5.08%	34	5.17%	27	-1.69%	5.32%	22
Gaston	5.07%	35	4.96%	34	2.20%	5.00%	35
Hertford	5.06%	36	5.23%	25	-3.13%	5.19%	27
Beaufort	5.04%	37	5.25%	24	-3.96%	5.28%	26
Anson	4.99%	38	5.09%	28	-1.92%	4.99%	36
Union	4.97%	39	4.68%	47	6.23%	4.46%	58
Orange	4.95%	40	4.66%	50	6.35%	4.98%	37
Haywood	4.93%	41	4.91%	37	0.47%	5.06%	30
Alamance	4.93%	42	4.65%	51	6.03%	4.58%	53
Forsyth	4.92%	43	4.82%	40	2.12%	5.02%	32
Martin	4.91%	44	5.04%	31	-2.50%	5.01%	33
Johnston	4.90%	45	4.79%	41	2.24%	5.10%	28
Richmond	4.85%	46	5.07%	30	-4.38%	4.97%	39
Perquimans	4.81%	47	4.59%	53	4.79%	4.97%	40
Chowan	4.79%	48	4.66%	48	2.74%	4.60%	51

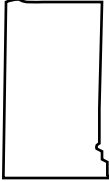





COUNTY	2006 COMBINED LOCAL BURDEN AS % OF INCOME	2006 RANK	2005 COMBINED LOCAL BURDEN AS % OF INCOME	2005 RANK	% CHANGE 2005-2006	2004 COMBINED LOCAL BURDEN AS % OF INCOME	2004 RANK
Lincoln	4.77%	49	4.75%	44	0.43%	4.70%	47
Rockingham	4.76%	50	4.94%	36	-3.49%	5.05%	31
Washington	4.73%	51	4.74%	45	-0.19%	4.63%	50
Stanly	4.72%	52	4.69%	46	0.60%	4.75%	45
Duplin	4.67%	53	4.66%	49	0.29%	4.89%	41
Iredell	4.65%	54	4.59%	54	1.51%	4.33%	65
Montgomery	4.63%	55	4.48%	58	3.31%	4.46%	57
Craven	4.62%	56	4.63%	52	-0.23%	4.60%	52
Lenoir	4.49%	57	4.40%	62	2.14%	4.34%	62
Jackson	4.48%	58	4.44%	60	0.81%	4.50%	55
Clay	4.47%	59	4.30%	63	3.96%	4.28%	67
Harnett	4.47%	60	4.48%	59	-0.37%	4.44%	59
Franklin	4.46%	61	4.16%	68	7.32%	4.42%	60
Rowan	4.40%	62	4.50%	57	-2.17%	4.51%	54
Rutherford	4.31%	63	4.21%	65	2.43%	4.33%	64
Mitchell	4.31%	64	4.52%	56	-4.69%	4.64%	49
Northampton	4.28%	65	4.54%	55	-5.72%	4.49%	56
Nash	4.28%	66	4.21%	66	1.59%	4.29%	66
Granville	4.26%	67	4.02%	71	6.09%	4.04%	73
Cleveland	4.20%	68	3.89%	76	7.87%	3.82%	82
Swain	4.18%	69	3.84%	77	8.87%	3.94%	78
Alleghany	4.17%	70	4.17%	67	0.01%	4.23%	69
Wayne	4.16%	71	4.09%	69	1.71%	4.12%	71
Columbus	4.05%	72	3.97%	74	1.88%	3.97%	77
Yancey	4.03%	73	3.80%	78	6.01%	3.99%	76
Henderson	4.03%	74	3.89%	75	3.52%	4.01%	74
Cumberland	4.02%	75	4.27%	64	-5.79%	4.34%	63

LOW BURDEN — LOWER QUARTILE

Pamlico	3.99%	76	3.98%	73	0.13%	4.00%	75
Caldwell	3.96%	77	3.79%	81	4.59%	3.74%	84
Moore	3.95%	78	4.05%	70	-2.30%	4.13%	70
Camden	3.93%	79	3.58%	88	9.94%	3.62%	89
Bertie	3.90%	80	4.00%	72	-2.46%	4.26%	68
McDowell	3.82%	81	3.63%	86	5.19%	3.87%	80
Sampson	3.82%	82	3.78%	82	1.18%	3.83%	81
Burke	3.81%	83	3.79%	80	0.58%	3.92%	79
Hoke	3.74%	84	3.80%	79	-1.77%	4.05%	72
Randolph	3.69%	85	3.67%	84	0.61%	3.69%	87
Chatham	3.69%	86	3.49%	90	5.60%	3.52%	92
Ashe	3.68%	87	3.71%	83	-0.90%	3.69%	86
Madison	3.64%	88	3.53%	89	3.26%	3.14%	99
Greene	3.61%	89	3.48%	91	3.90%	3.60%	91
Polk	3.59%	90	3.47%	92	3.37%	3.61%	90
Davie	3.56%	91	3.60%	87	-1.21%	3.71%	85
Yadkin	3.51%	92	3.37%	93	4.26%	3.41%	95
Wilkes	3.50%	93	3.64%	85	-4.02%	3.74%	83
Stokes	3.43%	94	3.26%	94	5.20%	3.29%	97
Davidson	3.22%	95	3.23%	96	-0.32%	3.42%	94
Gates	3.17%	96	3.07%	99	3.39%	3.23%	98
Caswell	3.15%	97	3.14%	98	0.54%	3.35%	96
Jones	2.94%	98	3.18%	97	-7.38%	3.44%	93
Alexander	2.87%	99	2.76%	100	4.07%	2.72%	100
Onslow	2.79%	100	3.24%	95	-13.75%	3.64%	88

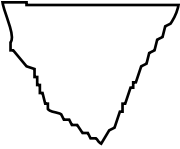
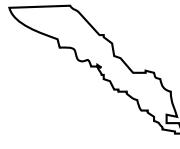
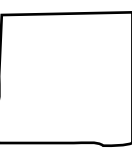
Rankings of N.C. Counties by Combined Property Tax Burden

COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK
N.C. Median	2.25%	—	\$594.80	—	N.C. Median	2.25%	—	\$594.80	—
Dare	5.32%	1	\$1,780.39	1	Franklin	2.25%	51	\$581.62	54
Hyde	4.13%	2	\$977.53	9	Yancey	2.24%	52	\$476.42	86
Brunswick	4.07%	3	\$1,093.93	6	Union	2.23%	53	\$648.22	36
Graham	3.80%	4	\$903.61	11	Anson	2.22%	54	\$525.87	70
Currituck	3.70%	5	\$1,109.71	5	Washington	2.21%	55	\$528.26	68
Durham	3.38%	6	\$1,136.33	4	Robeson	2.19%	56	\$447.29	90
Avery	3.36%	7	\$843.79	15	Lenoir	2.18%	57	\$595.63	50
Tyrrell	3.14%	8	\$701.31	30	Madison	2.16%	58	\$494.04	78
Mecklenburg	3.12%	9	\$1,339.03	2	Montgomery	2.14%	59	\$545.26	65
Macon	3.10%	10	\$802.08	17	Richmond	2.14%	60	\$490.34	80
New Hanover	3.06%	11	\$996.72	7	Polk	2.13%	61	\$778.46	22
Halifax	3.05%	12	\$710.77	29	Northampton	2.13%	62	\$570.07	57
Warren	3.00%	13	\$611.54	45	Duplin	2.09%	63	\$499.49	77
Pender	3.00%	14	\$725.44	27	Rutherford	2.09%	64	\$512.17	74
Orange	2.95%	15	\$1,160.60	3	Perquimans	2.08%	65	\$541.79	66
Transylvania	2.93%	16	\$834.17	16	Columbus	2.08%	66	\$527.54	69
Scotland	2.89%	17	\$648.09	37	Camden	2.06%	67	\$560.53	62
Person	2.87%	18	\$734.40	25	Granville	2.06%	68	\$484.21	81
Carteret	2.87%	19	\$887.09	14	Henderson	2.05%	69	\$628.22	43
Lee	2.86%	20	\$798.61	18	Pasquotank	2.04%	70	\$490.95	79
Guilford	2.83%	21	\$979.67	8	Mitchell	2.04%	71	\$461.98	89
Cabarrus	2.80%	22	\$900.23	13	Yadkin	2.04%	72	\$522.61	72
Watauga	2.79%	23	\$789.44	19	Chatham	2.02%	73	\$776.71	23
Wilson	2.77%	24	\$785.37	20	Ashe	2.01%	74	\$521.33	73
Haywood	2.72%	25	\$726.46	26	Moore	2.01%	75	\$713.59	28
Gaston	2.62%	26	\$782.68	21	Wayne	2.00%	76	\$523.24	71
Forsyth	2.58%	27	\$901.37	12	Chowan	1.98%	77	\$564.37	58
Martin	2.57%	28	\$639.41	41	Nash	1.97%	78	\$572.54	56
Buncombe	2.57%	29	\$775.15	24	Cleveland	1.95%	79	\$510.10	75
Jackson	2.55%	30	\$650.08	35	Sampson	1.92%	80	\$477.14	85
Cherokee	2.53%	31	\$551.31	64	Randolph	1.89%	81	\$481.20	84
Hertford	2.51%	32	\$559.45	63	Davie	1.88%	82	\$599.30	47
Wake	2.47%	33	\$933.69	10	Cumberland	1.88%	83	\$624.05	44
Vance	2.41%	34	\$563.35	60	Harnett	1.87%	84	\$465.24	87
Clay	2.41%	35	\$560.57	61	Caldwell	1.87%	85	\$500.48	76
Edgecombe	2.39%	36	\$605.29	46	Stokes	1.84%	86	\$482.19	83
Bladen	2.36%	37	\$574.68	55	Craven	1.83%	87	\$564.12	59
Pamlico	2.36%	38	\$666.49	33	Wilkes	1.82%	88	\$534.80	67
Alamance	2.36%	39	\$650.61	34	Bertie	1.80%	89	\$430.58	92
Lincoln	2.36%	40	\$632.06	42	Burke	1.79%	90	\$464.46	88
Rowan	2.36%	41	\$644.89	38	Gates	1.74%	91	\$415.97	93
Catawba	2.34%	42	\$669.99	32	McDowell	1.74%	92	\$401.59	94
Beaufort	2.31%	43	\$595.73	49	Davidson	1.67%	93	\$483.73	82
Rockingham	2.30%	44	\$583.88	53	Jones	1.59%	94	\$431.22	91
Surry	2.30%	45	\$593.97	51	Hoke	1.59%	95	\$320.02	99
Pitt	2.28%	46	\$643.61	39	Greene	1.57%	96	\$368.53	96
Stanly	2.28%	47	\$598.42	48	Caswell	1.45%	97	\$341.10	97
Iredell	2.27%	48	\$673.24	31	Swain	1.41%	98	\$318.05	100
Alleghany	2.26%	49	\$593.53	52	Alexander	1.25%	99	\$333.69	98
Johnston	2.26%	50	\$640.17	40	Onslow	1.15%	100	\$374.54	95




COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance 	2006 Burden: 4.93% 2005 Burden: 4.65% 2004 Burden: 4.58%	County Rev./Income 2.54% (90) County Rev. Per Cap. \$699.37 (83) Property Tax/Income 1.54% (81) Property Tax Per Cap. \$425.13 (74) Sales Tax/Income 0.63% (74) Sales Tax Per Capita \$172.85 (76)	County Rev./Income 2.34% (95) County Rev. Per Cap. \$650.91 (90) Property Tax/Income 1.41% (93) Property Tax Per Cap. \$390.73 (82) Sales Tax/Income 0.61% (75) Sales Tax Per Capita \$170.72 (73)	Alamance 353 (69) Burlington 47,295 (24) Elon 7,230 (80) Graham 14,025 (71) Greenlevel 2,354 (185) Haw River 1,985 (110) Mebane 8,100 (35) Ossipee 452 (186) Swepsonville 983 (204)
	Change FY05-06: 6.03% Rank: 42 (2006), 51 (2005) Population: 138,572 Per Capita Income: \$27,551 Rank: 18 (Pop.), 36 (PCI)			
Alexander 	2006 Burden: 2.87% 2005 Burden: 2.76% 2004 Burden: 2.72%	County Rev./Income 2.45% (93) County Rev. Per Cap. \$655.78 (93) Property Tax/Income 1.19% (99) Property Tax Per Cap. \$317.78 (97) Sales Tax/Income 0.70% (54) Sales Tax Per Capita \$187.06 (52)	County Rev./Income 2.32% (97) County Rev. Per Cap. \$635.20 (96) Property Tax/Income 1.12% (99) Property Tax Per Cap. \$306.17 (97) Sales Tax/Income 0.69% (57) Sales Tax Per Capita \$188.28 (50)	Taylorsville 1,924 (126)
	Change FY05-06: 4.07% Rank: 99 (2006), 100 (2005) Population: 35,898 Per Capita Income: \$26,760 Rank: 65 (Pop.), 45 (PCI)			
Alleghany 	2006 Burden: 4.17% 2005 Burden: 4.17% 2004 Burden: 4.23%	County Rev./Income 3.65% (22) County Rev. Per Cap. \$956.75 (31) Property Tax/Income 2.18% (22) Property Tax Per Cap. \$570.12 (34) Sales Tax/Income 0.78% (37) Sales Tax Per Capita \$205.59 (35)	County Rev./Income 3.68% (19) County Rev. Per Cap. \$950.17 (24) Property Tax/Income 2.22% (19) Property Tax Per Cap. \$573.10 (27) Sales Tax/Income 0.76% (43) Sales Tax Per Capita \$195.53 (43)	Sparta 1,778 (86)
	Change FY05-06: 0.01% Rank: 70 (2006), 67 (2005) Population: 10,912 Per Capita Income: \$26,205 Rank: 94 (Pop.), 48 (PCI)			
Anson 	2006 Burden: 4.99% 2005 Burden: 5.09% 2004 Burden: 4.99%	County Rev./Income 3.04% (57) County Rev. Per Cap. \$720.85 (77) Property Tax/Income 1.89% (45) Property Tax Per Cap. \$449.32 (64) Sales Tax/Income 0.60% (80) Sales Tax Per Capita \$141.64 (97)	County Rev./Income 3.09% (49) County Rev. Per Cap. \$718.05 (76) Property Tax/Income 1.89% (44) Property Tax Per Cap. \$440.10 (65) Sales Tax/Income 0.59% (78) Sales Tax Per Capita \$138.10 (97)	Ansonville 624 (187) Lilesville 447 (85) McFarlan 86 (197) Morven 567 (168) Peachland 578 (195) Polkton 2,910 (193) Wadesboro 5,617 (76)
	Change FY05-06: -1.92% Rank: 38 (2006), 28 (2005) Population: 25,766 Per Capita Income: \$23,713 Rank: 73 (Pop.), 80 (PCI)			
Ashe 	2006 Burden: 3.68% 2005 Burden: 3.71% 2004 Burden: 3.69%	County Rev./Income 3.18% (48) County Rev. Per Cap. \$822.67 (56) Property Tax/Income 1.83% (51) Property Tax Per Cap. \$472.79 (53) Sales Tax/Income 0.83% (26) Sales Tax Per Capita \$215.09 (25)	County Rev./Income 3.20% (44) County Rev. Per Cap. \$821.85 (55) Property Tax/Income 1.82% (48) Property Tax Per Cap. \$468.92 (54) Sales Tax/Income 0.85% (24) Sales Tax Per Capita \$218.27 (20)	Jefferson 1,456 (82) Lansing 150 (113) West Jefferson 1,136 (46)
	Change FY05-06: -0.90% Rank: 87 (2006), 83 (2005) Population: 25,500 Per Capita Income: \$25,899 Rank: 74 (Pop.), 54 (PCI)			
Avery 	2006 Burden: 5.68% 2005 Burden: 5.95% 2004 Burden: 5.51%	County Rev./Income 4.63% (9) County Rev. Per Cap. \$1,162.90 (12) Property Tax/Income 2.98% (6) Property Tax Per Cap. \$749.63 (8) Sales Tax/Income 1.08% (7) Sales Tax Per Capita \$270.84 (7)	County Rev./Income 4.86% (6) County Rev. Per Cap. \$1,200.49 (9) Property Tax/Income 3.04% (5) Property Tax Per Cap. \$751.28 (8) Sales Tax/Income 1.13% (3) Sales Tax Per Capita \$280.06 (3)	Banner Elk 979 (18) Crossnore 302 (44) Elk Park 453 (36) Grandfather Village 78 (46) Newland 701 (24) Sugar Mountain 238 (6)
	Change FY05-06: -4.49% Rank: 13 (2006), 10 (2005) Population: 18,030 Per Capita Income: \$25,115 Rank: 86 (Pop.), 67 (PCI)			




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Beaufort	2006 Burden: 5.04% 2005 Burden: 5.25% 2004 Burden: 5.28% Change FY05-06: -3.96% Rank: 37 (2006), 24 (2005) Population: 46,010 Per Capita Income: \$25,737 Rank: 55 (Pop.), 58 (PCI)	County Rev./Income 3.07% (53) County Rev. Per Cap. \$791.22 (61) Property Tax/Income 1.95% (37) Property Tax Per Cap. \$502.39 (45) Sales Tax/Income 0.81% (30) Sales Tax Per Capita \$208.21 (30)	County Rev./Income 3.24% (40) County Rev. Per Cap. \$822.77 (54) Property Tax/Income 2.07% (28) Property Tax Per Cap. \$525.76 (38) Sales Tax/Income 0.81% (28) Sales Tax Per Capita \$206.48 (29)	Aurora 572 (76) Bath 290 (49) Belhaven 1,936 (77) Chocowinity 717 (64) Pantego 171 (81) Washington 9,836 (32) Washington Park 439 (114)
Bertie	2006 Burden: 3.90% 2005 Burden: 4.00% 2004 Burden: 4.26% Change FY05-06: -2.46% Rank: 80 (2006), 72 (2005) Population: 19,640 Per Capita Income: \$23,859 Rank: 83 (Pop.), 76 (PCI)	County Rev./Income 3.28% (40) County Rev. Per Cap. \$781.82 (63) Property Tax/Income 1.67% (72) Property Tax Per Cap. \$399.62 (84) Sales Tax/Income 0.63% (73) Sales Tax Per Capita \$150.45 (95)	County Rev./Income 3.06% (53) County Rev. Per Cap. \$711.27 (77) Property Tax/Income 1.75% (54) Property Tax Per Cap. \$405.83 (78) Sales Tax/Income 0.64% (71) Sales Tax Per Capita \$147.77 (95)	Askeville 174 (172) Aulander 877 (75) Colerain 216 (79) Kelford 250 (174) Lewiston Woodville 586 (149) Powellsville 255 (164) Roxobel 265 (153) Windsor 2,285 (153)
Bladen	2006 Burden: 7.79% 2005 Burden: 7.70% 2004 Burden: 7.56% Change FY05-06: 1.20% Rank: 5 (2006), 5 (2005) Population: 32,866 Per Capita Income: \$24,304 Rank: 68 (Pop.), 72 (PCI)	County Rev./Income 6.53% (4) County Rev. Per Cap. \$1,586.32 (4) Property Tax/Income 2.02% (33) Property Tax Per Cap. \$490.51 (49) Sales Tax/Income 0.75% (46) Sales Tax Per Capita \$183.31 (58)	County Rev./Income 6.46% (4) County Rev. Per Cap. \$1,550.07 (4) Property Tax/Income 2.09% (25) Property Tax Per Cap. \$500.81 (44) Sales Tax/Income 0.76% (44) Sales Tax Per Capita \$181.37 (58)	Bladenboro 1,690 (24) Clarkton 783 (17) Dublin 252 (16) East Arcadia 532 (31) Elizabethtown 3,718 (20) Tar Heel 65 (22) White Lake 587 (13)
Brunswick	2006 Burden: 8.65% 2005 Burden: 8.37% 2004 Burden: 8.50% Change FY05-06: 3.35% Rank: 2 (2006), 2 (2005) Population: 89,463 Per Capita Income: \$26,866 Rank: 30 (Pop.), 41 (PCI)	County Rev./Income 5.07% (6) County Rev. Per Cap. \$1,361.90 (6) Property Tax/Income 3.29% (5) Property Tax Per Cap. \$884.58 (5) Sales Tax/Income 0.88% (21) Sales Tax Per Capita \$235.42 (14)	County Rev./Income 5.05% (5) County Rev. Per Cap. \$1,375.13 (5) Property Tax/Income 3.35% (2) Property Tax Per Cap. \$912.69 (4) Sales Tax/Income 0.85% (25) Sales Tax Per Capita \$231.08 (14)	Brunswick County Bald Head Island 229 (1) Belville 445 (19) Boiling Spring Lakes 3,767 (30) Bolivia 159 (25) Calabash 1,380 (32) Carolina Shores 2,536 (33) Caswell Beach 461 (14) Holden Beach 889 (9) Leland 5,189 (7) Navassa 1,660 (37) Northwest 776 (29) Oak Island 7,711 (2) Ocean Isle Beach 481 (5) Sandy Creek 275 (28) Shallotte 1,768 (16) Southport 2,677 (19) St. James 1,873 (43) Sunset Beach 2,211 (12) Varnamtown 546 (33)
Buncombe	2006 Burden: 5.15% 2005 Burden: 5.08% 2004 Burden: 5.32% Change FY05-06: 1.24% Rank: 30 (2006), 29 (2005) Population: 216,738 Per Capita Income: \$30,158 Rank: 7 (Pop.), 19 (PCI)	County Rev./Income 3.40% (34) County Rev. Per Cap. \$1,026.16 (18) Property Tax/Income 1.89% (47) Property Tax Per Cap. \$570.59 (33) Sales Tax/Income 0.82% (27) Sales Tax Per Capita \$248.13 (13)	County Rev./Income 3.34% (32) County Rev. Per Cap. \$997.78 (17) Property Tax/Income 1.89% (42) Property Tax Per Cap. \$565.34 (28) Sales Tax/Income 0.78% (38) Sales Tax Per Capita \$232.43 (13)	Asheville 73,189 (4) Biltmore Forest 1,484 (15) Black Mountain 7,694 (27) Montreat 697 (15) Weaverville 2,488 (17) Woodfin 3,983 (109)
Burke	2006 Burden: 3.81% 2005 Burden: 3.79% 2004 Burden: 3.92% Change FY05-06: 0.58% Rank: 83 (2006), 80 (2005) Population: 88,293 Per Capita Income: \$25,945 Rank: 31 (Pop.), 53 (PCI)	County Rev./Income 2.43% (95) County Rev. Per Cap. \$630.71 (97) Property Tax/Income 1.40% (94) Property Tax Per Cap. \$362.41 (92) Sales Tax/Income 0.36% (100) Sales Tax Per Capita \$92.11 (100)	County Rev./Income 2.45% (92) County Rev. Per Cap. \$639.84 (94) Property Tax/Income 1.41% (92) Property Tax Per Cap. \$369.74 (89) Sales Tax/Income 0.32% (100) Sales Tax Per Capita \$84.69 (100)	Connelly Springs 1,815 (194) Drexel 1,907 (178) Glen Alpine 1,248 (181) Hildebran 1,749 (182) Morganton 17,010 (63) Rhodhiss 895 (173) Rutherford College 1,295 (192) Valdese 4,555 (133)


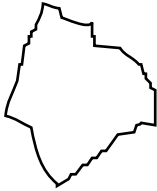
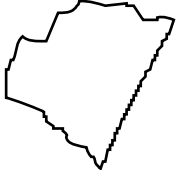
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2006 Burden: 5.40% 2005 Burden: 5.03% 2004 Burden: 4.85% Change FY05-06: 7.22% Rank: 26 (2006), 32 (2005) Population: 150,434 Per Capita Income: \$32,111 Rank: 13 (Pop.), 14 (PCI)	County Rev./Income 3.03% (58) County Rev. Per Cap. \$974.34 (28) Property Tax/Income 1.92% (39) Property Tax Per Cap. \$617.36 (21) Sales Tax/Income 0.62% (76) Sales Tax Per Capita \$198.34 (42)	County Rev./Income 2.76% (74) County Rev. Per Cap. \$875.20 (42) Property Tax/Income 1.69% (65) Property Tax Per Cap. \$534.69 (35) Sales Tax/Income 0.61% (76) Sales Tax Per Capita \$194.44 (44)	Concord 63,429 (14) Harrisburg 5,451 (58) Kannapolis 40,139 (25) Midland 2,820 (142) Mount Pleasant 1,417 (48)
	2006 Burden: 3.96% 2005 Burden: 3.79% 2004 Burden: 3.74% Change FY05-06: 4.59% Rank: 77 (2006), 81 (2005) Population: 78,492 Per Capita Income: \$26,814 Rank: 33 (Pop.), 42 (PCI)	County Rev./Income 2.47% (92) County Rev. Per Cap. \$662.50 (92) Property Tax/Income 1.42% (92) Property Tax Per Cap. \$379.64 (89) Sales Tax/Income 0.59% (83) Sales Tax Per Capita \$157.67 (91)	County Rev./Income 2.34% (96) County Rev. Per Cap. \$644.30 (92) Property Tax/Income 1.30% (96) Property Tax Per Cap. \$357.34 (92) Sales Tax/Income 0.56% (90) Sales Tax Per Capita \$153.26 (92)	Cahah's Mountain 2,804 (196) Cedar Rock 316 (180) Gamewell 3,823 (197) Granite Falls 4,762 (147) Hudson 3,097 (160) Lenoir 18,456 (62) Sawmills 5,009 (89)
	2006 Burden: 3.93% 2005 Burden: 3.58% 2004 Burden: 3.62% Change FY05-06: 9.94% Rank: 79 (2006), 88 (2005) Population: 9,008 Per Capita Income: \$27,167 Rank: 97 (Pop.), 39 (PCI)	County Rev./Income 3.55% (25) County Rev. Per Cap. \$964.99 (29) Property Tax/Income 2.06% (30) Property Tax Per Cap. \$560.53 (36) Sales Tax/Income 0.80% (32) Sales Tax Per Capita \$218.67 (20)	County Rev./Income 3.08% (50) County Rev. Per Cap. \$840.51 (49) Property Tax/Income 1.78% (52) Property Tax Per Cap. \$485.98 (48) Sales Tax/Income 0.64% (67) Sales Tax Per Capita \$175.21 (67)	No incorporated municipalities.
	2006 Burden: 5.53% 2005 Burden: 5.49% 2004 Burden: 5.64% Change FY05-06: 0.70% Rank: 18 (2006), 16 (2005) Population: 62,760 Per Capita Income: \$30,961 Rank: 40 (Pop.), 16 (PCI)	County Rev./Income 3.45% (30) County Rev. Per Cap. \$1,067.02 (16) Property Tax/Income 2.02% (35) Property Tax Per Cap. \$623.88 (19) Sales Tax/Income 0.81% (29) Sales Tax Per Capita \$251.47 (12)	County Rev./Income 3.38% (29) County Rev. Per Cap. \$1,032.63 (15) Property Tax/Income 2.05% (30) Property Tax Per Cap. \$624.98 (14) Sales Tax/Income 0.79% (31) Sales Tax Per Capita \$241.64 (12)	Atlantic Beach 1,801 (9) Beaufort 3,957 (27) Bogue 642 (143) Cape Carteret 1,362 (52) Cedar Point 867 (62) Emerald Isle 3,803 (10) Indian Beach 91 (3) Morehead City 8,209 (11) Newport 3,672 (50) Peletier 530 (142) Pine Knoll Shores 1,601 (8)
	2006 Burden: 3.15% 2005 Burden: 3.14% 2004 Burden: 3.35% Change FY05-06: 0.54% Rank: 97 (2006), 98 (2005) Population: 23,759 Per Capita Income: \$23,564 Rank: 77 (Pop.), 82 (PCI)	County Rev./Income 2.78% (78) County Rev. Per Cap. \$654.68 (94) Property Tax/Income 1.40% (95) Property Tax Per Cap. \$329.12 (96) Sales Tax/Income 0.67% (61) Sales Tax Per Capita \$157.95 (89)	County Rev./Income 2.83% (68) County Rev. Per Cap. \$670.48 (86) Property Tax/Income 1.43% (89) Property Tax Per Cap. \$337.85 (95) Sales Tax/Income 0.67% (58) Sales Tax Per Capita \$158.56 (89)	Milton 121 (181) Yanceyville 2,165 (180)
	2006 Burden: 5.08% 2005 Burden: 5.17% 2004 Burden: 5.32% Change FY05-06: -1.69% Rank: 34 (2006), 27 (2005) Population: 149,032 Per Capita Income: \$28,598 Rank: 14 (Pop.), 27 (PCI)	County Rev./Income 3.02% (61) County Rev. Per Cap. \$864.27 (51) Property Tax/Income 1.55% (80) Property Tax Per Cap. \$444.08 (67) Sales Tax/Income 0.70% (53) Sales Tax Per Capita \$201.20 (39)	County Rev./Income 3.08% (52) County Rev. Per Cap. \$888.02 (39) Property Tax/Income 1.56% (78) Property Tax Per Cap. \$450.74 (58) Sales Tax/Income 0.70% (54) Sales Tax Per Capita \$202.18 (32)	Brookford 430 (48) Catawba 724 (35) Claremont 1,086 (14) Conover 7,652 (36) Hickory 39,018 (9) Long View 4,798 (102) Maiden 3,315 (63) Newton 13,075 (46)




* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2006 Burden: 3.69% 2005 Burden: 3.49% 2004 Burden: 3.52% Change FY05-06: 5.60% Rank: 86 (2006), 90 (2005) Population: 56,090 Per Capita Income: \$38,426 Rank: 45 (Pop.), 3 (PCI)	County Rev./Income 2.84% (74) County Rev. Per Cap. \$1,090.92 (14) Property Tax/Income 1.90% (44) Property Tax Per Cap. \$728.38 (11) Sales Tax/Income 0.50% (96) Sales Tax Per Capita \$192.46 (48)	County Rev./Income 2.70% (83) County Rev. Per Cap. \$1,021.68 (16) Property Tax/Income 1.79% (51) Property Tax Per Cap. \$678.04 (11) Sales Tax/Income 0.49% (97) Sales Tax Per Capita \$184.80 (54)	Goldston 342 (55) Pittsboro 2,402 (35) Siler City 7,937 (37)
	2006 Burden: 5.31% 2005 Burden: 5.48% 2004 Burden: 4.75% Change FY05-06: -3.10% Rank: 27 (2006), 17 (2005) Population: 26,180 Per Capita Income: \$21,814 Rank: 72 (Pop.), 96 (PCI)	County Rev./Income 4.48% (11) County Rev. Per Cap. \$978.10 (25) Property Tax/Income 2.30% (17) Property Tax Per Cap. \$500.69 (46) Sales Tax/Income 1.20% (2) Sales Tax Per Capita \$262.74 (9)	County Rev./Income 4.61% (9) County Rev. Per Cap. \$980.66 (20) Property Tax/Income 2.36% (14) Property Tax Per Cap. \$501.90 (43) Sales Tax/Income 1.18% (2) Sales Tax Per Capita \$250.75 (10)	Andrews 1,875 (58) Murphy 1,613 (22)
	2006 Burden: 4.79% 2005 Burden: 4.66% 2004 Burden: 4.60% Change FY05-06: 2.74% Rank: 48 (2006), 48 (2005) Population: 14,470 Per Capita Income: \$28,456 Rank: 88 (Pop.), 29 (PCI)	County Rev./Income 3.34% (38) County Rev. Per Cap. \$951.77 (32) Property Tax/Income 1.70% (69) Property Tax Per Cap. \$483.43 (51) Sales Tax/Income 0.76% (44) Sales Tax Per Capita \$215.39 (24)	County Rev./Income 3.23% (41) County Rev. Per Cap. \$893.22 (38) Property Tax/Income 1.69% (66) Property Tax Per Cap. \$465.88 (55) Sales Tax/Income 0.78% (39) Sales Tax Per Capita \$214.75 (22)	Edenton 5,029 (34)
	2006 Burden: 4.47% 2005 Burden: 4.30% 2004 Burden: 4.28% Change FY05-06: 3.96% Rank: 59 (2006), 63 (2005) Population: 9,876 Per Capita Income: \$23,230 Rank: 96 (Pop.), 87 (PCI)	County Rev./Income 4.25% (13) County Rev. Per Cap. \$986.72 (23) Property Tax/Income 2.38% (16) Property Tax Per Cap. \$552.05 (38) Sales Tax/Income 1.01% (8) Sales Tax Per Capita \$235.31 (15)	County Rev./Income 4.07% (13) County Rev. Per Cap. \$942.01 (26) Property Tax/Income 2.39% (12) Property Tax Per Cap. \$552.01 (31) Sales Tax/Income 0.96% (9) Sales Tax Per Capita \$222.32 (18)	Hayesville 489 (98)
	2006 Burden: 4.20% 2005 Burden: 3.89% 2004 Burden: 3.82% Change FY05-06: 7.87% Rank: 68 (2006), 76 (2005) Population: 97,056 Per Capita Income: \$26,104 Rank: 26 (Pop.), 51 (PCI)	County Rev./Income 2.58% (89) County Rev. Per Cap. \$673.81 (89) Property Tax/Income 1.46% (87) Property Tax Per Cap. \$380.24 (88) Sales Tax/Income 0.59% (84) Sales Tax Per Capita \$153.47 (93)	County Rev./Income 2.70% (81) County Rev. Per Cap. \$697.99 (79) Property Tax/Income 1.49% (87) Property Tax Per Cap. \$384.75 (83) Sales Tax/Income 0.59% (80) Sales Tax Per Capita \$152.83 (94)	CLEVELAND COUNTY Belwood 1,010 (199) Boiling Springs 3,997 (184) Casar 305 (223) Earl 234 (218) Fallston 606 (222) Grover 694 (183) Kings Mountain 10,606 (79) Kingstown 826 (217) Lattimore 440 (219) Lawndale 638 (216) Mooresboro 314 (225) Patterson Springs 608 (224) Polkville 539 (221) Shelby 20,876 (77) Waco 327 (220)
	2006 Burden: 4.05% 2005 Burden: 3.97% 2004 Burden: 3.97% Change FY05-06: 1.88% Rank: 72 (2006), 74 (2005) Population: 54,524 Per Capita Income: \$25,319 Rank: 46 (Pop.), 66 (PCI)	County Rev./Income 3.08% (51) County Rev. Per Cap. \$780.66 (65) Property Tax/Income 1.81% (55) Property Tax Per Cap. \$457.09 (59) Sales Tax/Income 0.67% (62) Sales Tax Per Capita \$168.51 (79)	County Rev./Income 3.00% (56) County Rev. Per Cap. \$743.45 (68) Property Tax/Income 1.70% (64) Property Tax Per Cap. \$420.23 (75) Sales Tax/Income 0.62% (74) Sales Tax Per Capita \$154.32 (91)	Boardman 197 (192) Bolton 485 (155) Brunswick 1,061 (175) Cerro Gordo 242 (166) Chadbourn 2,116 (107) Fair Bluff 1,215 (140) Lake Waccamaw 1,317 (87) Sandyfield 343 (171) Tabor City 2,572 (74) Whiteville 5,102 (43)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2006 Burden: 4.62% 2005 Burden: 4.63% 2004 Burden: 4.60% Change FY05-06: -0.23% Rank: 56 (2006), 52 (2005) Population: 92,670 Per Capita Income: \$30,794 Rank: 27 (Pop.), 17 (PCI)	County Rev./Income 2.62% (87) County Rev. Per Cap. \$807.55 (58) Property Tax/Income 1.34% (96) Property Tax Per Cap. \$411.48 (80) Sales Tax/Income 0.63% (69) Sales Tax Per Capita \$195.32 (46)	County Rev./Income 2.57% (89) County Rev. Per Cap. \$769.56 (65) Property Tax/Income 1.28% (97) Property Tax Per Cap. \$383.26 (85) Sales Tax/Income 0.66% (64) Sales Tax Per Capita \$197.39 (40)	Bridgeton 304 (37) Cove City 410 (205) Dover 438 (169) Havelock 22,455 (85) New Bern 24,327 (19) River Bend 2,948 (163) Trent Woods 4,207 (131) Vanceboro 883 (96)
	2006 Burden: 4.02% 2005 Burden: 4.27% 2004 Burden: 4.34% Change FY05-06: -5.79% Rank: 75 (2006), 64 (2005) Population: 305,173 Per Capita Income: \$33,192 Rank: 5 (Pop.), 11 (PCI)	County Rev./Income 2.52% (91) County Rev. Per Cap. \$835.39 (54) Property Tax/Income 1.42% (91) Property Tax Per Cap. \$471.73 (54) Sales Tax/Income 0.55% (93) Sales Tax Per Capita \$182.44 (60)	County Rev./Income 2.69% (84) County Rev. Per Cap. \$829.81 (53) Property Tax/Income 1.51% (83) Property Tax Per Cap. \$465.65 (56) Sales Tax/Income 0.58% (85) Sales Tax Per Capita \$177.91 (62)	Falcon 333 (151) Fayetteville 130,646 (23) Godwin 117 (131) Hope Mills 12,422 (68) Linden 139 (20) Spring Lake 8,207 (57) Stedman 679 (102) Wade 521 (148)
	2006 Burden: 7.99% 2005 Burden: 7.83% 2004 Burden: 8.87% Change FY05-06: 2.08% Rank: 4 (2006), 4 (2005) Population: 22,984 Per Capita Income: \$29,982 Rank: 78 (Pop.), 20 (PCI)	County Rev./Income 7.17% (2) County Rev. Per Cap. \$2,148.39 (2) Property Tax/Income 3.70% (3) Property Tax Per Cap. \$1,109.71 (2) Sales Tax/Income 1.12% (3) Sales Tax Per Capita \$336.36 (2)	County Rev./Income 7.21% (3) County Rev. Per Cap. \$2,182.56 (2) Property Tax/Income 3.13% (4) Property Tax Per Cap. \$947.90 (3) Sales Tax/Income 1.10% (5) Sales Tax Per Capita \$331.92 (2)	No incorporated municipalities
	2006 Burden: 12.41% 2005 Burden: 11.91% 2004 Burden: 12.36% Change FY05-06: 4.21% Rank: 1 (2006), 1 (2005) Population: 34,790 Per Capita Income: \$33,463 Rank: 67 (Pop.), 10 (PCI)	County Rev./Income 7.83% (1) County Rev. Per Cap. \$2,619.03 (1) Property Tax/Income 3.90% (2) Property Tax Per Cap. \$1,304.22 (1) Sales Tax/Income 1.47% (1) Sales Tax Per Capita \$491.42 (1)	County Rev./Income 7.34% (2) County Rev. Per Cap. \$2,446.78 (1) Property Tax/Income 3.29% (3) Property Tax Per Cap. \$1,097.72 (1) Sales Tax/Income 1.47% (1) Sales Tax Per Capita \$488.31 (1)	Duck 521 (2) Kill Devil Hills 6,760 (1) Kitty Hawk 3,474 (4) Manteo 1,130 (2) Nags Head 3,125 (1) Southern Shores 2,612 (6)
	2006 Burden: 3.22% 2005 Burden: 3.23% 2004 Burden: 3.42% Change FY05-06: -0.32% Rank: 95 (2006), 96 (2005) Population: 154,294 Per Capita Income: \$28,983 Rank: 12 (Pop.), 26 (PCI)	County Rev./Income 2.21% (99) County Rev. Per Cap. \$641.75 (95) Property Tax/Income 1.32% (97) Property Tax Per Cap. \$382.39 (87) Sales Tax/Income 0.58% (86) Sales Tax Per Capita \$167.95 (81)	County Rev./Income 2.23% (99) County Rev. Per Cap. \$642.60 (93) Property Tax/Income 1.33% (95) Property Tax Per Cap. \$384.54 (84) Sales Tax/Income 0.58% (88) Sales Tax Per Capita \$166.22 (78)	Denton 1,694 (151) Lexington 20,918 (72) Thomasville 26,084 (28) Wallburg 2,894 (198)
	2006 Burden: 3.56% 2005 Burden: 3.60% 2004 Burden: 3.71% Change FY05-06: -1.21% Rank: 91 (2006), 87 (2005) Population: 38,930 Per Capita Income: \$31,836 Rank: 60 (Pop.), 15 (PCI)	County Rev./Income 2.84% (75) County Rev. Per Cap. \$902.86 (44) Property Tax/Income 1.74% (61) Property Tax Per Cap. \$554.10 (37) Sales Tax/Income 0.56% (91) Sales Tax Per Capita \$179.69 (65)	County Rev./Income 2.73% (77) County Rev. Per Cap. \$874.61 (43) Property Tax/Income 1.61% (76) Property Tax Per Cap. \$514.26 (40) Sales Tax/Income 0.53% (95) Sales Tax Per Capita \$170.44 (75)	Bermuda Run 1,504 (39) Cooleemee 951 (82) Mocksville 4,454 (57)



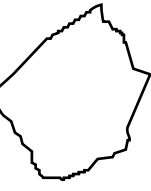



* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Duplin 	2006 Burden: 4.67% 2005 Burden: 4.66% 2004 Burden: 4.89% Change FY05-06: 0.29% Rank: 53 (2006), 49 (2005) Population: 51,920 Per Capita Income: \$23,857 Rank: 51 (Pop.), 78 (PCI)	County Rev./Income 3.37% (37) County Rev. Per Cap. \$803.37 (59) Property Tax/Income 1.81% (52) Property Tax Per Cap. \$432.53 (72) Sales Tax/Income 0.73% (48) Sales Tax Per Capita \$174.09 (73)	County Rev./Income 3.36% (30) County Rev. Per Cap. \$789.88 (61) Property Tax/Income 1.85% (45) Property Tax Per Cap. \$435.16 (71) Sales Tax/Income 0.73% (48) Sales Tax Per Capita \$171.61 (71)	Beulaville 1,071 (76) Calypso 431 (86) Faison 767 (47) Greenevers 579 (—) Kenansville 1,215 (127) Magnolia 982 (119) Rose Hill 1,371 (90) Teachey 301 (90) Wallace 3,526 (59) Warsaw 3,125 (104)
	2006 Burden: 6.47% 2005 Burden: 6.24% 2004 Burden: 6.07% Change FY05-06: 3.61% Rank: 7 (2006), 7 (2005) Population: 242,210 Per Capita Income: \$33,669 Rank: 6 (Pop.), 9 (PCI)	County Rev./Income 3.40% (35) County Rev. Per Cap. \$1,143.62 (13) Property Tax/Income 2.20% (21) Property Tax Per Cap. \$740.60 (9) Sales Tax/Income 0.61% (78) Sales Tax Per Capita \$204.88 (37)	County Rev./Income 3.33% (33) County Rev. Per Cap. \$1,135.46 (10) Property Tax/Income 2.16% (22) Property Tax Per Cap. \$738.00 (9) Sales Tax/Income 0.58% (84) Sales Tax Per Capita \$197.87 (39)	Durham 209,123 (5)
Edgecombe 	2006 Burden: 5.46% 2005 Burden: 5.54% 2004 Burden: 5.58% Change FY05-06: -1.34% Rank: 22 (2006), 15 (2005) Population: 53,034 Per Capita Income: \$25,373 Rank: 50 (Pop.), 65 (PCI)	County Rev./Income 3.16% (49) County Rev. Per Cap. \$803.01 (60) Property Tax/Income 1.80% (56) Property Tax Per Cap. \$455.59 (60) Sales Tax/Income 0.57% (89) Sales Tax Per Capita \$145.42 (96)	County Rev./Income 3.31% (35) County Rev. Per Cap. \$833.74 (50) Property Tax/Income 1.89% (43) Property Tax Per Cap. \$476.59 (53) Sales Tax/Income 0.58% (86) Sales Tax Per Capita \$145.46 (96)	Conetoe 348 (176) Leggett 68 (163) Macclesfield 421 (95) Pinetops 1,329 (164) Princeville 2,102 (—) Speed 62 (157) Tarboro 10,686 (45) Whitakers 768 (60)
	2006 Burden: 4.92% 2005 Burden: 4.82% 2004 Burden: 5.02% Change FY05-06: 2.12% Rank: 43 (2006), 40 (2005) Population: 326,340 Per Capita Income: \$34,973 Rank: 4 (Pop.), 7 (PCI)	County Rev./Income 2.60% (88) County Rev. Per Cap. \$908.53 (41) Property Tax/Income 1.72% (67) Property Tax Per Cap. \$602.04 (26) Sales Tax/Income 0.59% (85) Sales Tax Per Capita \$205.48 (36)	County Rev./Income 2.58% (88) County Rev. Per Cap. \$902.51 (34) Property Tax/Income 1.71% (59) Property Tax Per Cap. \$597.96 (22) Sales Tax/Income 0.58% (89) Sales Tax Per Capita \$201.65 (36)	Bethania 372 (52) Clemmons 17,234 (84) Kernersville 21,277 (26) Lewisville 12,852 (81) Rural Hall 2,566 (105) Tobaccoville 2,501 (179) Walkertown 4,599 (166) Winston-Salem 198,593 (12)
Franklin 	2006 Burden: 4.46% 2005 Burden: 4.16% 2004 Burden: 4.42% Change FY05-06: 7.32% Rank: 61 (2006), 68 (2005) Population: 54,106 Per Capita Income: \$25,890 Rank: 47 (Pop.), 55 (PCI)	County Rev./Income 3.50% (28) County Rev. Per Cap. \$907.23 (43) Property Tax/Income 2.08% (28) Property Tax Per Cap. \$537.29 (40) Sales Tax/Income 0.72% (49) Sales Tax Per Capita \$186.72 (54)	County Rev./Income 3.53% (26) County Rev. Per Cap. \$919.90 (31) Property Tax/Income 2.08% (27) Property Tax Per Cap. \$543.72 (33) Sales Tax/Income 0.71% (51) Sales Tax Per Capita \$185.81 (52)	Bunn 384 (32) Centerville 105 (200) Franklinton 2,384 (89) Louisburg 3,644 (64) Youngsville 1,005 (42)
	2006 Burden: 5.07% 2005 Burden: 4.96% 2004 Burden: 5.00% Change FY05-06: 2.20% Rank: 35 (2006), 34 (2005) Population: 193,886 Per Capita Income: \$29,854 Rank: 8 (Pop.), 21 (PCI)	County Rev./Income 3.05% (56) County Rev. Per Cap. \$909.56 (40) Property Tax/Income 1.97% (36) Property Tax Per Cap. \$588.99 (28) Sales Tax/Income 0.58% (87) Sales Tax Per Capita \$172.49 (77)	County Rev./Income 3.00% (58) County Rev. Per Cap. \$898.85 (35) Property Tax/Income 1.98% (33) Property Tax Per Cap. \$592.63 (25) Sales Tax/Income 0.55% (91) Sales Tax Per Capita \$165.51 (80)	Belmont 9,124 (47) Bessemer City 5,362 (74) Cherryville 5,563 (50) Cramerton 3,150 (60) Dallas 3,586 (118) Gastonia 70,243 (21) High Shoals 752 (133) Lowell 2,662 (98) McAdenville 594 (57) Mount Holly 9,835 (40) Ranlo 2,696 (155) Spencer Mountain 50 (199) Stanley 3,030 (67)


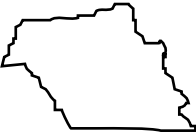

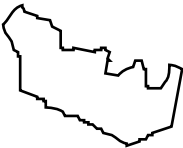


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2006 Burden: 3.17% 2005 Burden: 3.07% 2004 Burden: 3.23% Change FY05-06: 3.39% Rank: 96 (2006), 99 (2005) Population: 11,219 Per Capita Income: \$23,920 Rank: 93 (Pop.), 75 (PCI)	County Rev./Income 2.88% (71) County Rev. Per Cap. \$687.94 (86) Property Tax/Income 1.74% (63) Property Tax Per Cap. \$415.97 (78) Sales Tax/Income 0.70% (55) Sales Tax Per Capita \$166.74 (83)	County Rev./Income 2.76% (75) County Rev. Per Cap. \$659.14 (88) Property Tax/Income 1.70% (62) Property Tax Per Cap. \$405.77 (79) Sales Tax/Income 0.69% (56) Sales Tax Per Capita \$164.83 (82)	Gatesville 288 (—)
	2006 Burden: 6.10% 2005 Burden: 4.88% 2004 Burden: 4.68% Change FY05-06: 25.01% Rank: 8 (2006), 38 (2005) Population: 8,119 Per Capita Income: \$23,763 Rank: 98 (Pop.), 79 (PCI)	County Rev./Income 5.50% (5) County Rev. Per Cap. \$1,307.34 (7) Property Tax/Income 3.63% (4) Property Tax Per Cap. \$862.08 (6) Sales Tax/Income 0.95% (11) Sales Tax Per Capita \$225.85 (17)	County Rev./Income 4.28% (11) County Rev. Per Cap. \$996.90 (18) Property Tax/Income 2.14% (24) Property Tax Per Cap. \$499.23 (45) Sales Tax/Income 0.89% (17) Sales Tax Per Capita \$206.73 (28)	Robbinsville 744 (27) Santeetlah 70 (12)
	2006 Burden: 4.26% 2005 Burden: 4.02% 2004 Burden: 4.04% Change FY05-06: 6.09% Rank: 67 (2006), 71 (2005) Population: 53,356 Per Capita Income: \$23,490 Rank: 49 (Pop.), 83 (PCI)	County Rev./Income 2.98% (66) County Rev. Per Cap. \$698.96 (84) Property Tax/Income 1.76% (58) Property Tax Per Cap. \$412.47 (79) Sales Tax/Income 0.77% (40) Sales Tax Per Capita \$180.61 (63)	County Rev./Income 2.79% (72) County Rev. Per Cap. \$655.57 (89) Property Tax/Income 1.62% (75) Property Tax Per Cap. \$380.17 (86) Sales Tax/Income 0.76% (41) Sales Tax Per Capita \$180.01 (60)	Creedmoor 2,664 (53) Oxford 8,563 (60) Stem 236 (128) Stovall 386 (129)
	2006 Burden: 3.61% 2005 Burden: 3.48% 2004 Burden: 3.60% Change FY05-06: 3.90% Rank: 89 (2006), 91 (2005) Population: 20,173 Per Capita Income: \$23,425 Rank: 82 (Pop.), 84 (PCI)	County Rev./Income 2.92% (69) County Rev. Per Cap. \$682.95 (88) Property Tax/Income 1.48% (86) Property Tax Per Cap. \$347.84 (95) Sales Tax/Income 0.69% (56) Sales Tax Per Capita \$161.91 (86)	County Rev./Income 2.77% (73) County Rev. Per Cap. \$638.70 (95) Property Tax/Income 1.48% (88) Property Tax Per Cap. \$340.63 (94) Sales Tax/Income 0.71% (50) Sales Tax Per Capita \$164.74 (83)	Hookerton 484 (185) Snow Hill 1,597 (168) Walstonburg 231 (161)
	2006 Burden: 5.42% 2005 Burden: 5.46% 2004 Burden: 5.30% Change FY05-06: -0.72% Rank: 23 (2006), 18 (2005) Population: 441,428 Per Capita Income: \$34,604 Rank: 3 (Pop.), 8 (PCI)	County Rev./Income 2.63% (86) County Rev. Per Cap. \$911.06 (39) Property Tax/Income 1.75% (59) Property Tax Per Cap. \$605.77 (24) Sales Tax/Income 0.54% (94) Sales Tax Per Capita \$187.03 (53)	County Rev./Income 2.66% (86) County Rev. Per Cap. \$920.50 (30) Property Tax/Income 1.76% (53) Property Tax Per Cap. \$609.23 (18) Sales Tax/Income 0.55% (93) Sales Tax Per Capita \$191.30 (48)	Gibsonville 4,619 (66) Greensboro 237,316 (13) High Point 92,491 (10) Jamestown 3,285 (40) Oak Ridge 4,329 (170) Pleasant Garden 5,010 (87) Sedalia 640 (160) Stokesdale 3,543 (183) Summerfield 7,370 (82) Whitsett 718 (198)
	2006 Burden: 5.49% 2005 Burden: 4.77% 2004 Burden: 4.98% Change FY05-06: 15.07% Rank: 19 (2006), 43 (2005) Population: 56,253 Per Capita Income: \$23,314 Rank: 44 (Pop.), 86 (PCI)	County Rev./Income 3.97% (18) County Rev. Per Cap. \$924.45 (34) Property Tax/Income 2.58% (11) Property Tax Per Cap. \$600.44 (27) Sales Tax/Income 0.79% (36) Sales Tax Per Capita \$184.14 (57)	County Rev./Income 3.19% (45) County Rev. Per Cap. \$730.89 (73) Property Tax/Income 1.92% (36) Property Tax Per Cap. \$438.20 (69) Sales Tax/Income 0.79% (32) Sales Tax Per Capita \$180.33 (59)	Enfield 2,327 (119) Halifax 337 (65) Hobgood 392 (78) Littleton 679 (59) Roanoke Rapids 16,721 (52) Scotland Neck 2,254 (115) Weldon 1,337 (69)


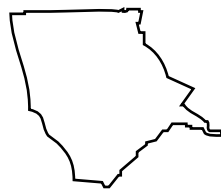
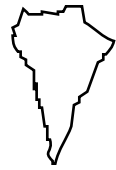
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Harnett	2006 Burden: 4.47% 2005 Burden: 4.48% 2004 Burden: 4.44% Change FY05-06: -0.37% Rank: 60 (2006), 59 (2005) Population: 101,608 Per Capita Income: \$24,869 Rank: 24 (Pop.), 68 (PCI)	County Rev./Income 3.07% (52) County Rev. Per Cap. \$764.70 (67) Property Tax/Income 1.61% (77) Property Tax Per Cap. \$400.53 (83) Sales Tax/Income 0.72% (52) Sales Tax Per Capita \$178.37 (68)	County Rev./Income 3.10% (47) County Rev. Per Cap. \$760.67 (66) Property Tax/Income 1.64% (72) Property Tax Per Cap. \$402.03 (80) Sales Tax/Income 0.72% (49) Sales Tax Per Capita \$177.32 (66)	Angier 3,942 (135) Coats 2,003 (136) Dunn 9,816 (44) Erwin 4,772 (152) Lillington 3,031 (112)
Haywood	2006 Burden: 4.93% 2005 Burden: 4.91% 2004 Burden: 5.06% Change FY05-06: 0.47% Rank: 41 (2006), 37 (2005) Population: 56,595 Per Capita Income: \$26,743 Rank: 43 (Pop.), 46 (PCI)	County Rev./Income 3.65% (21) County Rev. Per Cap. \$977.17 (26) Property Tax/Income 2.27% (18) Property Tax Per Cap. \$606.37 (23) Sales Tax/Income 0.83% (25) Sales Tax Per Capita \$222.59 (19)	County Rev./Income 3.65% (22) County Rev. Per Cap. \$966.16 (22) Property Tax/Income 2.29% (17) Property Tax Per Cap. \$605.67 (19) Sales Tax/Income 0.81% (29) Sales Tax Per Capita \$215.27 (21)	Canton 4,123 (36) Clyde 1,344 (72) Maggie Valley 1,131 (21) Waynesville 9,531 (20)
Henderson	2006 Burden: 4.03% 2005 Burden: 3.89% 2004 Burden: 4.01% Change FY05-06: 3.52% Rank: 74 (2006), 75 (2005) Population: 97,792 Per Capita Income: \$30,603 Rank: 25 (Pop.), 18 (PCI)	County Rev./Income 2.99% (64) County Rev. Per Cap. \$913.63 (38) Property Tax/Income 1.74% (62) Property Tax Per Cap. \$532.50 (41) Sales Tax/Income 0.69% (58) Sales Tax Per Capita \$210.04 (27)	County Rev./Income 2.89% (66) County Rev. Per Cap. \$877.19 (41) Property Tax/Income 1.71% (60) Property Tax Per Cap. \$518.53 (39) Sales Tax/Income 0.70% (53) Sales Tax Per Capita \$213.77 (24)	Flat Rock 2,861 (116) Fletcher 5,232 (39) Hendersonville 12,237 (28) Laurel Park 2,166 (55) Mills River 6,147 (78)
Hertford	2006 Burden: 5.06% 2005 Burden: 5.23% 2004 Burden: 5.19% Change FY05-06: -3.13% Rank: 36 (2006), 25 (2005) Population: 23,864 Per Capita Income: \$22,299 Rank: 76 (Pop.), 95 (PCI)	County Rev./Income 3.41% (33) County Rev. Per Cap. \$761.13 (69) Property Tax/Income 2.04% (32) Property Tax Per Cap. \$455.14 (61) Sales Tax/Income 0.89% (18) Sales Tax Per Capita \$198.47 (41)	County Rev./Income 3.62% (24) County Rev. Per Cap. \$804.39 (60) Property Tax/Income 2.16% (23) Property Tax Per Cap. \$480.05 (51) Sales Tax/Income 0.91% (12) Sales Tax Per Capita \$202.12 (33)	Ahoskie 4,490 (81) Cofield 332 (106) Como 73 (130) Harrellsville 99 (118) Murfreesboro 2,363 (91) Winton 952 (136)
Hoke	2006 Burden: 3.74% 2005 Burden: 3.80% 2004 Burden: 4.05% Change FY05-06: -1.77% Rank: 84 (2006), 79 (2005) Population: 40,696 Per Capita Income: \$20,169 Rank: 59 (Pop.), 100 (PCI)	County Rev./Income 2.71% (83) County Rev. Per Cap. \$545.73 (100) Property Tax/Income 1.43% (90) Property Tax Per Cap. \$289.34 (98) Sales Tax/Income 0.76% (43) Sales Tax Per Capita \$153.29 (94)	County Rev./Income 2.71% (79) County Rev. Per Cap. \$541.72 (100) Property Tax/Income 1.39% (94) Property Tax Per Cap. \$278.05 (98) Sales Tax/Income 0.78% (36) Sales Tax Per Capita \$156.47 (90)	Raeford 3,794 (139)
Hyde	2006 Burden: 8.05% 2005 Burden: 8.36% 2004 Burden: 9.11% Change FY05-06: -3.74% Rank: 3 (2006), 3 (2005) Population: 5,587 Per Capita Income: \$23,692 Rank: 99 (Pop.), 81 (PCI)	County Rev./Income 7.12% (3) County Rev. Per Cap. \$1,687.23 (3) Property Tax/Income 4.13% (1) Property Tax Per Cap. \$977.53 (3) Sales Tax/Income 1.09% (4) Sales Tax Per Capita \$257.51 (10)	County Rev./Income 7.45% (1) County Rev. Per Cap. \$1,681.42 (3) Property Tax/Income 4.28% (1) Property Tax Per Cap. \$967.34 (2) Sales Tax/Income 1.13% (4) Sales Tax Per Capita \$254.58 (9)	No incorporated municipalities.


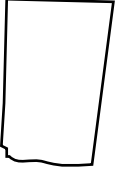

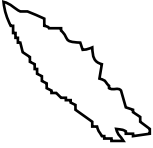


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Iredell 	2006 Burden: 4.65% 2005 Burden: 4.59% 2004 Burden: 4.33%	County Rev./Income 2.93% (68) County Rev. Per Cap. \$868.99 (48) Property Tax/Income 1.65% (75) Property Tax Per Cap. \$488.45 (50) Sales Tax/Income 0.77% (39) Sales Tax Per Capita \$228.44 (16)	County Rev./Income 2.91% (62) County Rev. Per Cap. \$869.86 (44) Property Tax/Income 1.66% (71) Property Tax Per Cap. \$495.42 (46) Sales Tax/Income 0.75% (45) Sales Tax Per Capita \$224.43 (15)	Harmony 573 (73) Love Valley 50 (43) Mooresville 23,125 (12) Statesville 25,344 (18) Troutman 1,700 (13)
	Change FY05-06: 1.51% Rank: 54 (2006), 54 (2005) Population: 139,727 Per Capita Income: \$29,676 Rank: 17 (Pop.), 22 (PCI)			
Jackson 	2006 Burden: 4.48% 2005 Burden: 4.44% 2004 Burden: 4.50%	County Rev./Income 4.24% (14) County Rev. Per Cap. \$1,080.63 (15) Property Tax/Income 2.41% (15) Property Tax Per Cap. \$614.70 (22) Sales Tax/Income 1.08% (5) Sales Tax Per Capita \$275.03 (5)	County Rev./Income 4.21% (12) County Rev. Per Cap. \$1,040.34 (13) Property Tax/Income 2.45% (11) Property Tax Per Cap. \$604.87 (20) Sales Tax/Income 1.06% (7) Sales Tax Per Capita \$261.33 (7)	Dillsboro 238 (30) Forest Hills 340 (123) Sylva 2,498 (31) Webster 572 (139)
	Change FY05-06: 0.81% Rank: 58 (2006), 60 (2005) Population: 35,752 Per Capita Income: \$25,471 Rank: 66 (Pop.), 61 (PCI)			
Johnston 	2006 Burden: 4.90% 2005 Burden: 4.79% 2004 Burden: 5.10%	County Rev./Income 3.28% (41) County Rev. Per Cap. \$927.66 (33) Property Tax/Income 1.92% (38) Property Tax Per Cap. \$544.70 (39) Sales Tax/Income 0.77% (42) Sales Tax Per Capita \$217.04 (23)	County Rev./Income 3.28% (38) County Rev. Per Cap. \$923.84 (29) Property Tax/Income 1.97% (34) Property Tax Per Cap. \$555.56 (30) Sales Tax/Income 0.75% (47) Sales Tax Per Capita \$210.09 (25)	Benson 3,380 (65) Clayton 11,584 (21) Four Oaks 1,822 (120) Kenly 1,856 (73) Micro 509 (104) Pine Level 1,759 (122) Princeton 1,201 (114) Selma 6,841 (59) Smithfield 12,172 (29) Wilson's Mills 1,562 (176)
	Change FY05-06: 2.24% Rank: 45 (2006), 41 (2005) Population: 146,312 Per Capita Income: \$28,315 Rank: 15 (Pop.), 32 (PCI)			
Jones 	2006 Burden: 2.94% 2005 Burden: 3.18% 2004 Burden: 3.44%	County Rev./Income 2.34% (96) County Rev. Per Cap. \$634.53 (96) Property Tax/Income 1.50% (85) Property Tax Per Cap. \$406.45 (82) Sales Tax/Income 0.58% (88) Sales Tax Per Capita \$156.39 (92)	County Rev./Income 2.52% (91) County Rev. Per Cap. \$634.55 (97) Property Tax/Income 1.64% (74) Property Tax Per Cap. \$411.12 (77) Sales Tax/Income 0.61% (77) Sales Tax Per Capita \$153.10 (93)	Maysville 993 (201) Pollocksville 260 (202) Trenton 237 (184)
	Change FY05-06: -7.38% Rank: 98 (2006), 97 (2005) Population: 10,246 Per Capita Income: \$27,093 Rank: 95 (Pop.), 40 (PCI)			
Lee 	2006 Burden: 5.28% 2005 Burden: 5.35% 2004 Burden: 5.64%	County Rev./Income 3.14% (50) County Rev. Per Cap. \$874.66 (45) Property Tax/Income 2.17% (24) Property Tax Per Cap. \$603.90 (25) Sales Tax/Income 0.63% (71) Sales Tax Per Capita \$176.28 (70)	County Rev./Income 3.01% (55) County Rev. Per Cap. \$848.11 (48) Property Tax/Income 1.94% (35) Property Tax Per Cap. \$546.97 (32) Sales Tax/Income 0.67% (60) Sales Tax Per Capita \$188.27 (51)	Broadway 1,067 (80) Sanford 25,864 (20)
	Change FY05-06: -1.33% Rank: 28 (2006), 22 (2005) Population: 53,789 Per Capita Income: \$27,884 Rank: 48 (Pop.), 35 (PCI)			
Lenoir 	2006 Burden: 4.49% 2005 Burden: 4.40% 2004 Burden: 4.34%	County Rev./Income 2.76% (79) County Rev. Per Cap. \$752.98 (71) Property Tax/Income 1.68% (71) Property Tax Per Cap. \$457.85 (58) Sales Tax/Income 0.66% (63) Sales Tax Per Capita \$181.16 (61)	County Rev./Income 2.73% (76) County Rev. Per Cap. \$739.61 (70) Property Tax/Income 1.66% (70) Property Tax Per Cap. \$449.47 (59) Sales Tax/Income 0.70% (55) Sales Tax Per Capita \$189.06 (49)	Kinston 23,068 (55) La Grange 2,808 (149) Pink Hill 551 (51)
	Change FY05-06: 2.14% Rank: 57 (2006), 62 (2005) Population: 58,278 Per Capita Income: \$27,296 Rank: 42 (Pop.), 38 (PCI)			

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Lincoln	2006 Burden: 4.77% 2005 Burden: 4.75% 2004 Burden: 4.70%  Change FY05-06: 0.43% Rank: 49 (2006), 44 (2005) Population: 69,529 Per Capita Income: \$26,785 Rank: 36 (Pop.), 44 (PCI)	County Rev./Income 3.65% (20) County Rev. Per Cap. \$978.76 (24) Property Tax/Income 2.16% (25) Property Tax Per Cap. \$579.36 (31) Sales Tax/Income 0.77% (41) Sales Tax Per Capita \$205.85 (34)	County Rev./Income 3.66% (20) County Rev. Per Cap. \$985.07 (19) Property Tax/Income 2.20% (20) Property Tax Per Cap. \$592.27 (26) Sales Tax/Income 0.75% (46) Sales Tax Per Capita \$201.72 (35)	Lincolnton 10,582 (38)
Macon	2006 Burden: 5.79% 2005 Burden: 6.00% 2004 Burden: 6.08%  Change FY05-06: -3.43% Rank: 12 (2006), 8 (2005) Population: 32,550 Per Capita Income: \$25,848 Rank: 69 (Pop.), 57 (PCI)	County Rev./Income 4.64% (8) County Rev. Per Cap. \$1,198.93 (10) Property Tax/Income 2.71% (9) Property Tax Per Cap. \$701.74 (13) Sales Tax/Income 1.08% (6) Sales Tax Per Capita \$278.85 (4)	County Rev./Income 4.77% (7) County Rev. Per Cap. \$1,221.67 (8) Property Tax/Income 2.85% (7) Property Tax Per Cap. \$729.03 (10) Sales Tax/Income 1.08% (6) Sales Tax Per Capita \$276.54 (4)	Franklin 3,724 (28) Highlands 954 (10)
Madison	2006 Burden: 3.64% 2005 Burden: 3.53% 2004 Burden: 3.14%  Change FY05-06: 3.26% Rank: 88 (2006), 89 (2005) Population: 20,296 Per Capita Income: \$22,893 Rank: 80 (Pop.), 90 (PCI)	County Rev./Income 3.02% (60) County Rev. Per Cap. \$692.37 (85) Property Tax/Income 1.92% (41) Property Tax Per Cap. \$439.14 (68) Sales Tax/Income 0.57% (90) Sales Tax Per Capita \$129.43 (99)	County Rev./Income 2.91% (63) County Rev. Per Cap. \$678.58 (83) Property Tax/Income 1.91% (38) Property Tax Per Cap. \$444.48 (63) Sales Tax/Income 0.55% (92) Sales Tax Per Capita \$128.78 (99)	Hot Springs 660 (146) Mars Hill 1,897 (130) Marshall 847 (99)
Martin	2006 Burden: 4.91% 2005 Burden: 5.04% 2004 Burden: 5.01%  Change FY05-06: -2.50% Rank: 44 (2006), 31 (2005) Population: 24,580 Per Capita Income: \$24,851 Rank: 75 (Pop.), 69 (PCI)	County Rev./Income 3.51% (27) County Rev. Per Cap. \$871.94 (46) Property Tax/Income 2.11% (27) Property Tax Per Cap. \$523.77 (43) Sales Tax/Income 0.80% (34) Sales Tax Per Capita \$197.80 (44)	County Rev./Income 3.66% (21) County Rev. Per Cap. \$894.46 (36) Property Tax/Income 2.19% (21) Property Tax Per Cap. \$536.62 (34) Sales Tax/Income 0.83% (26) Sales Tax Per Capita \$202.85 (31)	Bear Grass 64 (158) Everetts 177 (150) Hamilton 488 (154) Hassell 71 (182) Jamesville 470 (94) Oak City 362 (144) Parmele 277 (132) Robersonville 1,641 (108) Williamston 5,801 (41)
McDowell	2006 Burden: 3.82% 2005 Burden: 3.63% 2004 Burden: 3.87%  Change FY05-06: 5.19% Rank: 81 (2006), 86 (2005) Population: 43,175 Per Capita Income: \$23,113 Rank: 57 (Pop.), 88 (PCI)	County Rev./Income 3.03% (59) County Rev. Per Cap. \$700.70 (82) Property Tax/Income 1.52% (84) Property Tax Per Cap. \$351.60 (94) Sales Tax/Income 0.91% (16) Sales Tax Per Capita \$209.81 (28)	County Rev./Income 2.89% (64) County Rev. Per Cap. \$674.89 (84) Property Tax/Income 1.50% (85) Property Tax Per Cap. \$350.61 (93) Sales Tax/Income 0.87% (19) Sales Tax Per Capita \$203.98 (30)	Marion 6,343 (65) Old Fort 968 (53)
Mecklenburg	2006 Burden: 6.06% 2005 Burden: 5.66% 2004 Burden: 6.01%  Change FY05-06: 7.01% Rank: 9 (2006), 12 (2005) Population: 796,232 Per Capita Income: \$42,984 Rank: 1 (Pop.), 1 (PCI)	County Rev./Income 3.22% (46) County Rev. Per Cap. \$1,385.30 (5) Property Tax/Income 2.17% (23) Property Tax Per Cap. \$932.26 (4) Sales Tax/Income 0.64% (68) Sales Tax Per Capita \$274.04 (6)	County Rev./Income 3.09% (48) County Rev. Per Cap. \$1,312.96 (6) Property Tax/Income 2.05% (29) Property Tax Per Cap. \$870.10 (5) Sales Tax/Income 0.64% (66) Sales Tax Per Capita \$273.22 (6)	Charlotte 640,270 (1) Cornelius 16,856 (8) Davidson 8,162 (10) Huntersville 31,646 (7) Matthews 25,442 (8) Mint Hill 18,804 (25) Pineville 6,768 (5)

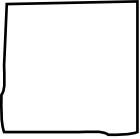
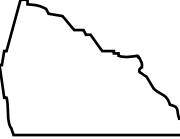
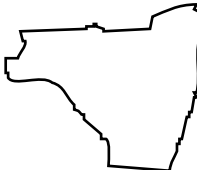



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
	2006 Burden: 4.31% 2005 Burden: 4.52% 2004 Burden: 4.64% Change FY05-06: -4.69% Rank: 64 (2006), 56 (2005) Population: 15,880 Per Capita Income: \$22,669 Rank: 87 (Pop.), 91 (PCI)	County Rev./Income 3.45% (29) County Rev. Per Cap. \$781.28 (64) Property Tax/Income 1.81% (53) Property Tax Per Cap. \$410.70 (81) Sales Tax/Income 0.96% (10) Sales Tax Per Capita \$217.05 (22)	County Rev./Income 3.64% (23) County Rev. Per Cap. \$813.95 (58) Property Tax/Income 1.90% (40) Property Tax Per Cap. \$425.73 (73) Sales Tax/Income 0.98% (8) Sales Tax Per Capita \$219.11 (19)	Bakersville 355 (41) Spruce Pine 2,023 (93)
	2006 Burden: 4.63% 2005 Burden: 4.48% 2004 Burden: 4.46% Change FY05-06: 3.31% Rank: 55 (2006), 58 (2005) Population: 27,359 Per Capita Income: \$25,452 Rank: 71 (Pop.), 62 (PCI)	County Rev./Income 2.80% (77) County Rev. Per Cap. \$713.86 (78) Property Tax/Income 1.84% (49) Property Tax Per Cap. \$467.42 (56) Sales Tax/Income 0.62% (75) Tax Per Capita \$157.72 (90)	County Rev./Income 2.89% (65) County Rev. Per Cap. \$729.52 (74) Property Tax/Income Prop- 1.90% (41) Property Tax Per Cap. \$479.23 (52) Sales Tax/Income Sales 0.63% (73) Sales Tax Per Capita \$159.06 (87)	Biscoe 1,752 (144) Candor 841 (92) Mount Gilead 1,396 (125) Star 811 (109) Troy 4,103 (171)
	2006 Burden: 3.95% 2005 Burden: 4.05% 2004 Burden: 4.13% Change FY05-06: -2.30% Rank: 78 (2006), 70 (2005) Population: 80,867 Per Capita Income: \$35,575 Rank: 32 (Pop.), 6 (PCI)	County Rev./Income 2.29% (97) Rev. Per Cap. \$814.06 (57) Property Tax/Income 1.41% (93) Property Tax Per Cap. \$500.38 (47) Tax/Income 0.60% (79) Tax Per Capita \$212.89 (26)	County Rev./Income County 2.37% (94) County Rev. Per Cap. Prop- \$831.66 (51) Property Tax/Income Prop- 1.51% (84) Property Tax Per Cap. Sales \$528.30 (37) Sales Tax/Income Sales 0.59% (79) Sales Tax Per Capita \$207.66 (26)	Aberdeen 4,214 (47) Cameron 285 (50) Carthage 2,177 (61) Foxfire Village 512 (38) Pinebluff 1,275 (68) Pinehurst 11,026 (22) Robbins 1,262 (79) Southern Pines 11,794 (31) Taylortown 934 (56) Vass 784 (54) Whispering Pines 2,321 (71)
	2006 Burden: 4.28% 2005 Burden: 4.21% 2004 Burden: 4.29% Change FY05-06: 1.59% Rank: 66 (2006), 66 (2005) Population: 91,544 Per Capita Income: \$29,116 Rank: 29 (Pop.), 24 (PCI)	County Rev./Income 2.28% (98) Rev. Per Cap. \$664.92 (91) Property Tax/Income 1.45% (88) Property Tax Per Cap. \$422.42 (76) Tax/Income 0.59% (81) Tax Per Capita \$172.13 (78)	County Rev./Income County 2.29% (98) County Rev. Per Cap. Prop- \$669.13 (87) Property Tax/Income Prop- 1.49% (86) Property Tax Per Cap. Sales \$435.35 (70) Sales Tax/Income Sales 0.58% (87) Sales Tax Per Capita \$168.31 (77)	Bailey 700 (101) Castalia 361 (188) Dortches 830 (214) Middlesex 846 (97) Momeyer 297 (209) Nashville 4,701 (88) Red Oak 2,884 (195) Rocky Mount 56,291 (26) Sharpsburg 2,590 (177) Spring Hope 1,287 (92)
	2006 Burden: 6.56% 2005 Burden: 6.57% 2004 Burden: 6.83% Change FY05-06: -0.23% Rank: 6 (2006), 6 (2005) Population: 180,358 Per Capita Income: \$32,607 Rank: 9 (Pop.), 13 (PCI)	County Rev./Income 3.84% (19) Rev. Per Cap. \$1,253.38 (9) Property Tax/Income 2.25% (19) Property Tax Per Cap. \$733.54 (10) Tax/Income 0.88% (20) Tax Per Capita \$287.28 (3)	County Rev./Income County 3.90% (16) County Rev. Per Cap. Prop- \$1,251.88 (7) Property Tax/Income Prop- 2.36% (15) Property Tax Per Cap. Sales \$755.40 (7) Sales Tax/Income Sales 0.86% (21) Sales Tax Per Capita \$275.73 (5)	Carolina Beach 5,640 (3) Kure Beach 1,964 (18) Wilmington 97,135 (3) Wrightsville Beach 2,648 (5)
	2006 Burden: 4.28% 2005 Burden: 4.54% 2004 Burden: 4.49% Change FY05-06: -5.72% Rank: 65 (2006), 55 (2005) Population: 21,568 Per Capita Income: \$26,800 Rank: 79 (Pop.), 43 (PCI)	County Rev./Income 3.24% (44) Rev. Per Cap. \$868.40 (49) Property Tax/Income 1.92% (43) Property Tax Per Cap. \$513.97 (44) Tax/Income 0.53% (95) Tax Per Capita \$140.79 (98)	County Rev./Income County 3.46% (27) County Rev. Per Cap. Prop- \$883.74 (40) Property Tax/Income Prop- 2.09% (26) Property Tax Per Cap. Sales \$533.58 (36) Sales Tax/Income Sales 0.53% (94) Sales Tax Per Capita \$136.07 (98)	Conway 714 (74) Garysburg 1,230 (159) Gaston 974 (110) Jackson 686 (115) Lasker 96 (152) Rich Square 883 (67) Seaboard 665 (125) Severn 258 (40) Woodland 815 (120)


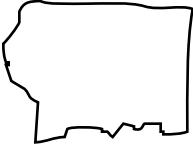



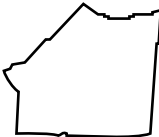
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
 <p>Onslow</p>	2006 Burden: 2.79% 2005 Burden: 3.24% 2004 Burden: 3.64% Change FY05-06: -13.75% Rank: 100 (2006), 95 (2005) Population: 157,748 Per Capita Income: \$32,705 Rank: 11 (Pop.), 12 (PCI)	County Rev./Income 1.79% (100) County Rev. Per Cap. \$585.56 (99) Property Tax/Income 0.86% (100) Property Tax Per Cap. \$280.13 (100) Sales Tax/Income 0.56% (92) Sales Tax Per Capita \$182.58 (59)	County Rev./Income 2.19% (100) County Rev. Per Cap. \$645.51 (91) Property Tax/Income 0.92% (100) Property Tax Per Cap. \$271.03 (99) Sales Tax/Income 0.58% (81) Sales Tax Per Capita \$171.59 (72)	Holly Ridge 1,180 (165) Jacksonville 73,121 (29) North Topsail Beach 855 (11) Richlands 1,071 (157) Swansboro 1,734 (29)
 <p>Orange</p>	2006 Burden: 4.95% 2005 Burden: 4.66% 2004 Burden: 4.98% Change FY05-06: 6.35% Rank: 40 (2006), 50 (2005) Population: 121,991 Per Capita Income: \$39,380 Rank: 22 (Pop.), 2 (PCI)	County Rev./Income 3.00% (62) County Rev. Per Cap. \$1,182.43 (11) Property Tax/Income 2.14% (26) Property Tax Per Cap. \$844.58 (7) Sales Tax/Income 0.44% (99) Sales Tax Per Capita \$173.59 (74)	County Rev./Income 2.82% (71) County Rev. Per Cap. \$1,113.90 (11) Property Tax/Income 1.98% (32) Property Tax Per Cap. \$785.15 (6) Sales Tax/Income 0.43% (99) Sales Tax Per Capita \$170.35 (76)	Carrboro 17,797 (14) Chapel Hill 52,397 (2) Hillsborough 6,162 (13)
 <p>Pamlico</p>	2006 Burden: 3.99% 2005 Burden: 3.98% 2004 Burden: 4.00% Change FY05-06: 0.13% Rank: 76 (2006), 73 (2005) Population: 13,068 Per Capita Income: \$28,214 Rank: 91 (Pop.), 33 (PCI)	County Rev./Income 3.26% (43) County Rev. Per Cap. \$920.03 (35) Property Tax/Income 2.22% (20) Property Tax Per Cap. \$625.45 (17) Sales Tax/Income 0.68% (59) Sales Tax Per Capita \$193.11 (47)	County Rev./Income 3.25% (39) County Rev. Per Cap. \$894.09 (37) Property Tax/Income 2.22% (18) Property Tax Per Cap. \$611.48 (15) Sales Tax/Income 0.67% (59) Sales Tax Per Capita \$184.19 (55)	Alliance 784 (193) Arapahoe 433 (194) Bayboro 739 (145) Grantsboro 826 (190) Mesic 248 (162) Minnesott Beach 313 (70) Oriental 874 (45) Stonewall 284 (175) Vandemere 284 (147)
 <p>Pasquotank</p>	2006 Burden: 5.84% 2005 Burden: 5.72% 2004 Burden: 5.87% Change FY05-06: 2.13% Rank: 11 (2006), 11 (2005) Population: 38,882 Per Capita Income: \$24,013 Rank: 61 (Pop.), 74 (PCI)	County Rev./Income 3.62% (23) County Rev. Per Cap. \$869.20 (47) Property Tax/Income 1.54% (82) Property Tax Per Cap. \$369.28 (90) Sales Tax/Income 0.86% (23) Sales Tax Per Capita \$207.40 (31)	County Rev./Income 3.54% (25) County Rev. Per Cap. \$855.29 (47) Property Tax/Income 1.56% (79) Property Tax Per Cap. \$376.99 (88) Sales Tax/Income 0.89% (15) Sales Tax Per Capita \$214.39 (23)	Elizabeth City 18,871 (48)
 <p>Pender</p>	2006 Burden: 5.47% 2005 Burden: 5.20% 2004 Burden: 5.29% Change FY05-06: 5.17% Rank: 21 (2006), 26 (2005) Population: 46,538 Per Capita Income: \$24,218 Rank: 53 (Pop.), 73 (PCI)	County Rev./Income 4.03% (17) County Rev. Per Cap. \$975.05 (27) Property Tax/Income 2.58% (10) Property Tax Per Cap. \$625.44 (18) Sales Tax/Income 0.82% (28) Sales Tax Per Capita \$198.16 (43)	County Rev./Income 3.88% (17) County Rev. Per Cap. \$939.78 (27) Property Tax/Income 2.46% (10) Property Tax Per Cap. \$596.46 (23) Sales Tax/Income 0.76% (42) Sales Tax Per Capita \$183.87 (56)	Atkinson 247 (23) Burgaw 3,621 (54) St. Helena 444 (112) Surf City 1,619 (3) Topsail Beach 535 (8) Watha 168 (111)
 <p>Perquimans</p>	2006 Burden: 4.81% 2005 Burden: 4.59% 2004 Burden: 4.97% Change FY05-06: 4.79% Rank: 47 (2006), 53 (2005) Population: 12,154 Per Capita Income: \$25,996 Rank: 92 (Pop.), 52 (PCI)	County Rev./Income 3.52% (26) County Rev. Per Cap. \$914.11 (36) Property Tax/Income 1.92% (42) Property Tax Per Cap. \$498.57 (48) Sales Tax/Income 0.65% (66) Sales Tax Per Capita \$167.68 (82)	County Rev./Income 3.43% (28) County Rev. Per Cap. \$869.40 (45) Property Tax/Income 1.92% (37) Property Tax Per Cap. \$485.94 (49) Sales Tax/Income 0.64% (69) Sales Tax Per Capita \$162.32 (84)	Hertford 2,127 (95) Winfall 582 (58)


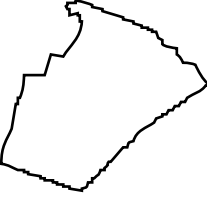


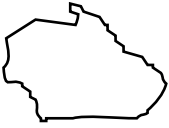

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	2006 Burden: 5.15% 2005 Burden: 4.78% 2004 Burden: 4.79% Change FY05-06: 7.62% Rank: 31 (2006), 42 (2005) Population: 37,125 Per Capita Income: \$25,552 Rank: 63 (Pop.), 60 (PCI)	County Rev./Income 4.09% (15) County Rev. Per Cap. \$1,043.83 (17) Property Tax/Income 2.46% (14) Property Tax Per Cap. \$627.85 (16) Sales Tax/Income 0.78% (38) Sales Tax Per Capita \$199.61 (40)	County Rev./Income 3.75% (18) County Rev. Per Cap. \$977.78 (21) Property Tax/Income 2.35% (16) Property Tax Per Cap. \$611.42 (16) Sales Tax/Income 0.77% (40) Sales Tax Per Capita \$199.98 (37)	Roxboro 8,835 (24)
Pitt	2006 Burden: 5.42% 2005 Burden: 5.36% 2004 Burden: 5.10% Change FY05-06: 1.12% Rank: 24 (2006), 21 (2005) Population: 143,207 Per Capita Income: \$28,200 Rank: 16 (Pop.), 34 (PCI)	County Rev./Income 3.05% (55) County Rev. Per Cap. \$861.02 (52) Property Tax/Income 1.59% (79) Property Tax Per Cap. \$447.09 (66) Sales Tax/Income 0.65% (64) Sales Tax Per Capita \$184.53 (56)	County Rev./Income 2.94% (59) County Rev. Per Cap. \$821.51 (56) Property Tax/Income 1.60% (77) Property Tax Per Cap. \$447.78 (60) Sales Tax/Income 0.64% (70) Sales Tax Per Capita \$177.88 (63)	Ayden 4,782 (100) Bethel 1,766 (62) Falkland 114 (121) Farmville 4,611 (78) Fountain 550 (61) Greenville 68,852 (17) Grifton 2,378 (106) Grimesland 441 (83) Simpson 471 (80) Winterville 7,682 (56)
Polk	2006 Burden: 3.59% 2005 Burden: 3.47% 2004 Burden: 3.61% Change FY05-06: 3.37% Rank: 90 (2006), 92 (2005) Population: 19,006 Per Capita Income: \$36,528 Rank: 84 (Pop.), 5 (PCI)	County Rev./Income 2.74% (80) County Rev. Per Cap. \$999.88 (22) Property Tax/Income 1.86% (48) Property Tax Per Cap. \$678.69 (14) Sales Tax/Income 0.48% (97) Sales Tax Per Capita \$176.16 (71)	County Rev./Income 2.59% (87) County Rev. Per Cap. \$930.02 (28) Property Tax/Income 1.67% (69) Property Tax Per Cap. \$599.50 (21) Sales Tax/Income 0.49% (96) Sales Tax Per Capita \$177.49 (65)	Columbus 1,060 (49) Saluda 573 (21) Tryon 1,771 (25)
Randolph	2006 Burden: 3.69% 2005 Burden: 3.67% 2004 Burden: 3.69% Change FY05-06: 0.61% Rank: 85 (2006), 84 (2005) Population: 137,283 Per Capita Income: \$25,433 Rank: 19 (Pop.), 63 (PCI)	County Rev./Income 2.44% (94) County Rev. Per Cap. \$621.84 (98) Property Tax/Income 1.44% (89) Property Tax Per Cap. \$367.25 (91) Sales Tax/Income 0.65% (65) Sales Tax Per Capita \$164.28 (84)	County Rev./Income 2.42% (93) County Rev. Per Cap. \$622.82 (98) Property Tax/Income 1.41% (91) Property Tax Per Cap. \$364.43 (91) Sales Tax/Income 0.64% (68) Sales Tax Per Capita \$164.85 (81)	Archdale 9,472 (83) Asheboro 23,213 (64) Franklinville 1,351 (186) Liberty 2,779 (158) Ramseur 1,712 (141) Randleman 4,088 (99) Seagrove 252 (108) Staley 359 (210) Trinity 6,880 (91)
Richmond	2006 Burden: 4.85% 2005 Burden: 5.07% 2004 Burden: 4.97% Change FY05-06: -4.38% Rank: 46 (2006), 30 (2005) Population: 46,676 Per Capita Income: \$22,900 Rank: 52 (Pop.), 89 (PCI)	County Rev./Income 3.00% (63) County Rev. Per Cap. \$687.17 (87) Property Tax/Income 1.74% (60) Property Tax Per Cap. \$399.22 (86) Sales Tax/Income 0.76% (45) Sales Tax Per Capita \$172.94 (75)	County Rev./Income 3.19% (46) County Rev. Per Cap. \$726.58 (75) Property Tax/Income 1.84% (47) Property Tax Per Cap. \$418.86 (76) Sales Tax/Income 0.78% (37) Sales Tax Per Capita \$177.80 (64)	Dobbins Heights 898 (191) Ellerbe 991 (156) Hamlet 5,837 (69) Hoffman 662 (203) Norman 74 (207) Rockingham 9,484 (70)
Robeson	2006 Burden: 5.13% 2005 Burden: 4.82% 2004 Burden: 4.86% Change FY05-06: 6.47% Rank: 32 (2006), 39 (2005) Population: 127,695 Per Capita Income: \$20,429 Rank: 21 (Pop.), 98 (PCI)	County Rev./Income 3.27% (42) County Rev. Per Cap. \$667.15 (90) Property Tax/Income 1.72% (66) Property Tax Per Cap. \$351.70 (93) Sales Tax/Income 0.93% (12) Sales Tax Per Capita \$190.93 (49)	County Rev./Income 3.05% (54) County Rev. Per Cap. \$619.45 (99) Property Tax/Income 1.53% (81) Property Tax Per Cap. \$310.59 (96) Sales Tax/Income 0.86% (22) Sales Tax Per Capita \$174.85 (68)	ROBESON COUNTY Fairmont 2,732 (143) Lumber Bridge 120 (159) Lumberton 22,619 (54) Marietta 161 (211) Maxton 2,532 (121) McDonald 125 (212) Orrum 77 (213) Parkton 540 (127) Pembroke 2,724 (97) Proctorville 130 (189) Raynham 85 (206) Red Springs 3,469 (103) Rennert 342 (208) Rowland 1,160 (117) St. Pauls 2,331 (146)

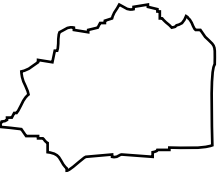


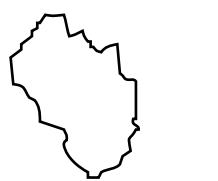
* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Rockingham	2006 Burden: 4.76% 2005 Burden: 4.94% 2004 Burden: 5.05%  Change FY05-06: -3.49% Rank: 50 (2006), 36 (2005) Population: 91,817 Per Capita Income: \$25,418 Rank: 28 (Pop.), 64 (PCI)	County Rev./Income 2.93% (67) County Rev. Per Cap. \$745.28 (73) Property Tax/Income 1.70% (68) Property Tax Per Cap. \$433.26 (71) Sales Tax/Income 0.63% (70) Sales Tax Per Capita \$161.05 (88)	County Rev./Income 3.08% (51) County Rev. Per Cap. \$784.28 (63) Property Tax/Income 1.72% (57) Property Tax Per Cap. \$438.49 (68) Sales Tax/Income 0.63% (72) Sales Tax Per Capita \$160.58 (86)	Eden 15,773 (66) Madison 2,221 (41) Mayodan 2,443 (85) Reidsville 14,621 (51) Stoneville 981 (42) Wentworth 2,885 (189)
Rowan	2006 Burden: 4.40% 2005 Burden: 4.50% 2004 Burden: 4.51%  Change FY05-06: -2.17% Rank: 62 (2006), 57 (2005) Population: 133,339 Per Capita Income: \$27,376 Rank: 20 (Pop.), 37 (PCI)	County Rev./Income 2.72% (82) County Rev. Per Cap. \$744.24 (74) Property Tax/Income 1.76% (57) Property Tax Per Cap. \$482.88 (52) Sales Tax/Income 0.59% (82) Sales Tax Per Capita \$161.34 (87)	County Rev./Income 2.72% (78) County Rev. Per Cap. \$743.65 (67) Property Tax/Income 1.80% (50) Property Tax Per Cap. \$491.30 (47) Sales Tax/Income 0.58% (82) Sales Tax Per Capita \$159.03 (88)	China Grove 4,219 (156) Cleveland 817 (66) East Spencer 1,700 (96) Faith 703 (91) Granite Quarry 2,252 (150) Landis 3,036 (145) Rockwell 1,998 (169) Salisbury 29,058 (19) Spencer 3,394 (111)
Rutherford	2006 Burden: 4.31% 2005 Burden: 4.21% 2004 Burden: 4.33%  Change FY05-06: 2.43% Rank: 63 (2006), 65 (2005) Population: 63,303 Per Capita Income: \$24,496 Rank: 39 (Pop.), 71 (PCI)	County Rev./Income 3.06% (54) County Rev. Per Cap. \$749.08 (72) Property Tax/Income 1.73% (65) Property Tax Per Cap. \$423.24 (75) Sales Tax/Income 0.81% (31) Sales Tax Per Capita \$197.34 (45)	County Rev./Income 3.00% (57) County Rev. Per Cap. \$742.25 (69) Property Tax/Income 1.71% (61) Property Tax Per Cap. \$421.48 (74) Sales Tax/Income 0.78% (35) Sales Tax Per Capita \$193.46 (46)	Bostic 321 (134) Chimney Rock 182 (68) Ellenboro 473 (167) Forest City 7,283 (75) Lake Lure 1,066 (11) Ruth 323 (87) Rutherfordton 4,151 (101) Spindale 3,916 (154)
Sampson	2006 Burden: 3.82% 2005 Burden: 3.78% 2004 Burden: 3.83%  Change FY05-06: 1.18% Rank: 82 (2006), 82 (2005) Population: 63,566 Per Capita Income: \$24,836 Rank: 38 (Pop.), 70 (PCI)	County Rev./Income 2.86% (72) County Rev. Per Cap. \$709.92 (80) Property Tax/Income 1.69% (70) Property Tax Per Cap. \$418.95 (77) Sales Tax/Income 0.72% (50) Sales Tax Per Capita \$178.94 (66)	County Rev./Income 2.82% (70) County Rev. Per Cap. \$690.07 (82) Property Tax/Income 1.55% (80) Property Tax Per Cap. \$379.98 (87) Sales Tax/Income 0.79% (33) Sales Tax Per Capita \$192.18 (47)	Autryville 203 (137) Clinton 8,694 (53) Garland 796 (89) Harrells 209 (178) Newton Grove 627 (107) Roseboro 1,394 (124) Salemburg 475 (117) Turkey 268 (177)
Scotland	2006 Burden: 5.63% 2005 Burden: 5.55% 2004 Burden: 5.44%  Change FY05-06: 1.36% Rank: 15 (2006), 14 (2005) Population: 36,838 Per Capita Income: \$22,462 Rank: 64 (Pop.), 93 (PCI)	County Rev./Income 4.04% (16) County Rev. Per Cap. \$907.56 (42) Property Tax/Income 2.51% (13) Property Tax Per Cap. \$564.19 (35) Sales Tax/Income 0.91% (15) Sales Tax Per Capita \$204.55 (38)	County Rev./Income 4.06% (14) County Rev. Per Cap. \$911.53 (32) Property Tax/Income 2.51% (9) Property Tax Per Cap. \$564.43 (29) Sales Tax/Income 0.90% (14) Sales Tax Per Capita \$201.99 (34)	East Laurinburg 290 (179) Gibson 579 (93) Laurinburg 15,977 (61) Wagram 780 (116)
Stanly	2006 Burden: 4.72% 2005 Burden: 4.69% 2004 Burden: 4.75%  Change FY05-06: 0.60% Rank: 52 (2006), 46 (2005) Population: 58,912 Per Capita Income: \$26,251 Rank: 41 (Pop.), 47 (PCI)	County Rev./Income 2.89% (70) County Rev. Per Cap. \$757.79 (70) Property Tax/Income 1.73% (64) Property Tax Per Cap. \$455.05 (62) Sales Tax/Income 0.64% (67) Sales Tax Per Capita \$168.43 (80)	County Rev./Income 2.85% (67) County Rev. Per Cap. \$732.04 (72) Property Tax/Income 1.74% (56) Property Tax Per Cap. \$446.10 (61) Sales Tax/Income 0.65% (65) Sales Tax Per Capita \$165.84 (79)	Albemarle 15,645 (42) Badin 1,964 (173) Locust 2,790 (123) Misenheimer 685 (72) New London 604 (138) Norwood 2,858 (129) Oakboro 1,153 (70) Red Cross 770 (170) Richfield 512 (141) Stanfield 1,277 (128)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes 	2006 Burden: 3.43% 2005 Burden: 3.26% 2004 Burden: 3.29%	County Rev./Income 2.72% (81) County Rev. Per Cap. \$713.01 (79) Property Tax/Income 1.66% (73) Property Tax Per Cap. \$435.83 (70) Sales Tax/Income 0.67% (60) Sales Tax Per Capita \$175.90 (72)	County Rev./Income 2.56% (90) County Rev. Per Cap. \$670.56 (85) Property Tax/Income 1.52% (82) Property Tax Per Cap. \$398.18 (81) Sales Tax/Income 0.66% (63) Sales Tax Per Capita \$173.21 (69)	Danbury 107 (165) King 6,206 (67) Walnut Cove 1,558 (161)
	Change FY05-06: 5.20% Rank: 94 (2006), 94 (2005) Population: 46,234 Per Capita Income: \$26,193 Rank: 54 (Pop.), 49 (PCI)			
Surry 	2006 Burden: 5.16% 2005 Burden: 4.42% 2004 Burden: 4.37%	County Rev./Income 3.32% (39) County Rev. Per Cap. \$857.77 (53) Property Tax/Income 1.66% (74) Property Tax Per Cap. \$428.67 (73) Sales Tax/Income 0.87% (22) Sales Tax Per Capita \$224.71 (18)	County Rev./Income 3.31% (34) County Rev. Per Cap. \$867.26 (46) Property Tax/Income 1.69% (67) Property Tax Per Cap. \$441.30 (64) Sales Tax/Income 0.86% (23) Sales Tax Per Capita \$223.93 (16)	Dobson 1,497 (84) Elkin 4,175 (45) Mount Airy 8,579 (15) Pilot Mountain 1,293 (51)
	Change FY05-06: 16.68% Rank: 29 (2006), 61 (2005) Population: 73,028 Per Capita Income: \$25,875 Rank: 35 (Pop.), 56 (PCI)			
Swain 	2006 Burden: 4.18% 2005 Burden: 3.84% 2004 Burden: 3.94%	County Rev./Income 3.44% (31) County Rev. Per Cap. \$776.15 (66) Property Tax/Income 1.28% (98) Property Tax Per Cap. \$288.27 (99) Sales Tax/Income 0.91% (14) Sales Tax Per Capita \$206.13 (32)	County Rev./Income 3.28% (36) County Rev. Per Cap. \$734.51 (71) Property Tax/Income 1.15% (98) Property Tax Per Cap. \$256.69 (100) Sales Tax/Income 0.89% (16) Sales Tax Per Capita \$198.48 (38)	Bryson City 1,462 (44)
	Change FY05-06: 8.87% Rank: 69 (2006), 77 (2005) Population: 13,585 Per Capita Income: \$22,594 Rank: 89 (Pop.), 92 (PCI)			
Transylvania 	2006 Burden: 5.48% 2005 Burden: 5.01% 2004 Burden: 5.43%	County Rev./Income 4.41% (12) County Rev. Per Cap. \$1,256.12 (8) Property Tax/Income 2.55% (12) Property Tax Per Cap. \$727.81 (12) Sales Tax/Income 0.89% (17) Sales Tax Per Capita \$254.48 (11)	County Rev./Income 3.96% (15) County Rev. Per Cap. \$1,107.33 (12) Property Tax/Income 2.37% (13) Property Tax Per Cap. \$662.42 (12) Sales Tax/Income 0.87% (20) Sales Tax Per Capita \$244.43 (11)	Brevard 6,829 (9) Rosman 571 (39)
	Change FY05-06: 9.53% Rank: 20 (2006), 33 (2005) Population: 29,880 Per Capita Income: \$28,487 Rank: 70 (Pop.), 28 (PCI)			
Tyrrell 	2006 Burden: 6.03% 2005 Burden: 5.97% 2004 Burden: 6.23%	County Rev./Income 4.55% (10) County Rev. Per Cap. \$1,015.69 (19) Property Tax/Income 2.98% (7) Property Tax Per Cap. \$664.93 (15) Sales Tax/Income 0.85% (24) Sales Tax Per Capita \$189.70 (50)	County Rev./Income 4.38% (10) County Rev. Per Cap. \$944.21 (25) Property Tax/Income 2.83% (8) Property Tax Per Cap. \$609.56 (17) Sales Tax/Income 0.90% (13) Sales Tax Per Capita \$193.89 (45)	Columbia 840 (63)
	Change FY05-06: 1.09% Rank: 10 (2006), 9 (2005) Population: 4,203 Per Capita Income: \$22,329 Rank: 100 (Pop.), 94 (PCI)			
Union 	2006 Burden: 4.97% 2005 Burden: 4.68% 2004 Burden: 4.46%	County Rev./Income 2.98% (65) County Rev. Per Cap. \$865.76 (50) Property Tax/Income 1.81% (54) Property Tax Per Cap. \$525.15 (42) Sales Tax/Income 0.61% (77) Sales Tax Per Capita \$176.85 (69)	County Rev./Income 2.83% (69) County Rev. Per Cap. \$830.33 (52) Property Tax/Income 1.71% (58) Property Tax Per Cap. \$502.57 (42) Sales Tax/Income 0.58% (83) Sales Tax Per Capita \$170.44 (74)	Fairview 4,201 (191) Hemby Bridge 1,704 (190) Indian Trail 22,030 (86) Lake Park 2,840 (162) Marshville 2,762 (132) Marvin 2,390 (174) Mineral Springs 1,694 (188) Monroe 32,454 (16) Stallings 9,508 (73) Unionville 6,617 (90) Waxhaw 3,453 (56) Weddington 8,423 (88) Wesley Chapel 4,326 (187) Wingate 3,706 (172)
	Change FY05-06: 6.23% Rank: 39 (2006), 47 (2005) Population: 161,332 Per Capita Income: \$29,018 Rank: 10 (Pop.), 25 (PCI)			

* Rank within relevant population range.

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2006 Burden: 5.41% 2005 Burden: 5.32% 2004 Burden: 5.48%</p> <p>Change FY05-06: 1.83% Rank: 25 (2006), 23 (2005)</p> <p>Population: 43,624 Per Capita Income: \$23,331 Rank: 56 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 3.37% (36)</p> <p>County Rev. Per Cap. \$785.85 (62)</p> <p>Property Tax/Income 1.92% (40)</p> <p>Property Tax Per Cap. \$448.30 (65)</p> <p>Sales Tax/Income 0.88% (19)</p> <p>Sales Tax Per Capita \$205.95 (33)</p>	<p>County Rev./Income 3.35% (31)</p> <p>County Rev. Per Cap. \$784.69 (62)</p> <p>Property Tax/Income 1.90% (39)</p> <p>Property Tax Per Cap. \$445.71 (62)</p> <p>Sales Tax/Income 0.89% (18)</p> <p>Sales Tax Per Capita \$207.55 (27)</p>	<p>Henderson 16,374 (49) Kittrell 139 (215) Middleburg 167 (196)</p>
Wake	 <p>2006 Burden: 5.09% 2005 Burden: 4.96% 2004 Burden: 5.01%</p> <p>Change FY05-06: 2.81% Rank: 33 (2006), 35 (2005)</p> <p>Population: 755,034 Per Capita Income: \$37,756 Rank: 2 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.68% (85)</p> <p>County Rev. Per Cap. \$1,011.11 (21)</p> <p>Property Tax/Income 1.64% (76)</p> <p>Property Tax Per Cap. \$619.61 (20)</p> <p>Sales Tax/Income 0.48% (98)</p> <p>Sales Tax Per Capita \$180.91 (62)</p>	<p>County Rev./Income 2.70% (82)</p> <p>County Rev. Per Cap. \$1,034.38 (14)</p> <p>Property Tax/Income 1.68% (68)</p> <p>Property Tax Per Cap. \$642.64 (13)</p> <p>Sales Tax/Income 0.47% (98)</p> <p>Sales Tax Per Capita \$179.21 (61)</p>	<p>Apex 27,203 (15) Cary 115,967 (6) Fuquay-Varina 12,207 (18) Garner 22,406 (23) Holly Springs 15,190 (4) Knightdale 6,938 (16) Morrisville 12,829 (6) Raleigh 338,357 (11) Rolesville 1,742 (23) Wake Forest 19,792 (17) Wendell 5,042 (33) Zebulon 4,606 (26)</p>
Warren	 <p>2006 Burden: 5.66% 2005 Burden: 5.56% 2004 Burden: 5.84%</p> <p>Change FY05-06: 1.78% Rank: 14 (2006), 13 (2005)</p> <p>Population: 20,215 Per Capita Income: \$20,368 Rank: 81 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 4.71% (7)</p> <p>County Rev. Per Cap. \$959.83 (30)</p> <p>Property Tax/Income 2.85% (8)</p> <p>Property Tax Per Cap. \$581.15 (30)</p> <p>Sales Tax/Income 0.80% (33)</p> <p>Sales Tax Per Capita \$162.86 (85)</p>	<p>County Rev./Income 4.62% (8)</p> <p>County Rev. Per Cap. \$952.41 (23)</p> <p>Property Tax/Income 2.88% (6)</p> <p>Property Tax Per Cap. \$594.42 (24)</p> <p>Sales Tax/Income 0.79% (34)</p> <p>Sales Tax Per Capita \$161.86 (85)</p>	<p>Macon 108 (84) Norlina 1,097 (83) Warrenton 780 (26)</p>
Washington	 <p>2006 Burden: 4.73% 2005 Burden: 4.74% 2004 Burden: 4.63%</p> <p>Change FY05-06: -0.19% Rank: 51 (2006), 45 (2005)</p> <p>Population: 13,418 Per Capita Income: \$23,858 Rank: 90 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 3.20% (47)</p> <p>County Rev. Per Cap. \$763.25 (68)</p> <p>Property Tax/Income 1.89% (46)</p> <p>Property Tax Per Cap. \$451.44 (63)</p> <p>Sales Tax/Income 0.79% (35)</p> <p>Sales Tax Per Capita \$188.57 (51)</p>	<p>County Rev./Income 3.22% (42)</p> <p>County Rev. Per Cap. \$770.44 (64)</p> <p>Property Tax/Income 1.82% (49)</p> <p>Property Tax Per Cap. \$434.57 (72)</p> <p>Sales Tax/Income 0.82% (27)</p> <p>Sales Tax Per Capita \$195.56 (42)</p>	<p>Creswell 261 (100) Plymouth 3,983 (134) Roper 629 (105)</p>
Watauga	 <p>2006 Burden: 5.60% 2005 Burden: 5.36% 2004 Burden: 5.60%</p> <p>Change FY05-06: 4.55% Rank: 17 (2006), 20 (2005)</p> <p>Population: 42,934 Per Capita Income: \$28,323 Rank: 58 (Pop.), 31 (PCI)</p>	<p>County Rev./Income 3.58% (24)</p> <p>County Rev. Per Cap. \$1,012.98 (20)</p> <p>Property Tax/Income 2.02% (34)</p> <p>Property Tax Per Cap. \$571.30 (32)</p> <p>Sales Tax/Income 0.93% (13)</p> <p>Sales Tax Per Capita \$263.83 (8)</p>	<p>County Rev./Income 3.28% (37)</p> <p>County Rev. Per Cap. \$908.78 (33)</p> <p>Property Tax/Income 1.84% (46)</p> <p>Property Tax Per Cap. \$510.40 (41)</p> <p>Sales Tax/Income 0.94% (10)</p> <p>Sales Tax Per Capita \$260.52 (8)</p>	<p>Beech Mountain 360 (4) Blowing Rock 1,427 (7) Boone 14,130 (30) Seven Devils 139 (7)</p>
Wayne	 <p>2006 Burden: 4.16% 2005 Burden: 4.09% 2004 Burden: 4.12%</p> <p>Change FY05-06: 1.71% Rank: 71 (2006), 69 (2005)</p> <p>Population: 115,714 Per Capita Income: \$26,141 Rank: 23 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 2.69% (84)</p> <p>County Rev. Per Cap. \$704.19 (81)</p> <p>Property Tax/Income 1.53% (83)</p> <p>Property Tax Per Cap. \$399.28 (85)</p> <p>Sales Tax/Income 0.69% (57)</p> <p>Sales Tax Per Capita \$179.94 (64)</p>	<p>County Rev./Income 2.67% (85)</p> <p>County Rev. Per Cap. \$695.49 (80)</p> <p>Property Tax/Income 1.42% (90)</p> <p>Property Tax Per Cap. \$369.57 (90)</p> <p>Sales Tax/Income 0.66% (61)</p> <p>Sales Tax Per Capita \$172.81 (70)</p>	<p>Eureka 240 (122) Fremont 1,429 (138) Goldensboro 38,186 (27) Mount Olive 4,610 (137) Pikeville 714 (126) Seven Springs 88 (140) Walnut Creek 894 (34)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2006 DATA COUNTY ONLY (RANK)	2005 DATA COUNTY ONLY (RANK)	2006 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
 <p>Wilkes</p>	2006 Burden: 3.50% 2005 Burden: 3.64% 2004 Burden: 3.74% Change FY05-06: -4.02% Rank: 93 (2006), 85 (2005) Population: 66,897 Per Capita Income: \$29,314 Rank: 37 (Pop.), 23 (PCI)	County Rev./Income 2.82% (76) County Rev. Per Cap. \$827.84 (55) Property Tax/Income 1.59% (78) Property Tax Per Cap. \$464.84 (57) Sales Tax/Income 0.74% (47) Sales Tax Per Capita \$217.90 (21)	County Rev./Income 2.93% (61) County Rev. Per Cap. \$811.42 (59) Property Tax/Income 1.64% (73) Property Tax Per Cap. \$454.22 (57) Sales Tax/Income 0.80% (30) Sales Tax Per Capita \$222.71 (17)	North Wilkesboro 4,168 (38) Ronda 476 (124) Wilkesboro 3,178 (34)
 <p>Wilson</p>	2006 Burden: 5.62% 2005 Burden: 5.44% 2004 Burden: 5.77% Change FY05-06: 3.29% Rank: 16 (2006), 19 (2005) Population: 76,826 Per Capita Income: \$28,345 Rank: 34 (Pop.), 30 (PCI)	County Rev./Income 3.22% (45) County Rev. Per Cap. \$913.65 (37) Property Tax/Income 2.07% (29) Property Tax Per Cap. \$585.41 (29) Sales Tax/Income 0.63% (72) Sales Tax Per Capita \$178.83 (67)	County Rev./Income 2.93% (60) County Rev. Per Cap. \$816.78 (57) Property Tax/Income 1.74% (55) Property Tax Per Cap. \$484.32 (50) Sales Tax/Income 0.66% (62) Sales Tax Per Capita \$184.96 (53)	Black Creek 731 (88) Elm City 1,376 (94) Lucama 878 (103) Saratoga 389 (—) Sims 131 (71) Stantonsburg 730 (77) Wilson 47,815 (22)
 <p>Yadkin</p>	2006 Burden: 3.51% 2005 Burden: 3.37% 2004 Burden: 3.41% Change FY05-06: 4.26% Rank: 92 (2006), 93 (2005) Population: 37,404 Per Capita Income: \$25,680 Rank: 62 (Pop.), 59 (PCI)	County Rev./Income 2.85% (73) County Rev. Per Cap. \$731.09 (75) Property Tax/Income 1.83% (50) Property Tax Per Cap. \$469.51 (55) Sales Tax/Income 0.72% (51) Sales Tax Per Capita \$184.74 (55)	County Rev./Income 2.71% (80) County Rev. Per Cap. \$700.25 (78) Property Tax/Income 1.70% (63) Property Tax Per Cap. \$439.13 (67) Sales Tax/Income 0.71% (52) Sales Tax Per Capita \$182.49 (57)	Boonville 1,153 (148) East Bend 667 (135) Jonesville 2,255 (113) Yadkinville 2,809 (167)
 <p>Yancey</p>	2006 Burden: 4.03% 2005 Burden: 3.80% 2004 Burden: 3.99% Change FY05-06: 6.01% Rank: 73 (2006), 78 (2005) Population: 18,152 Per Capita Income: \$21,238 Rank: 85 (Pop.), 97 (PCI)	County Rev./Income 3.43% (32) County Rev. Per Cap. \$728.88 (76) Property Tax/Income 2.06% (31) Property Tax Per Cap. \$436.82 (69) Sales Tax/Income 0.99% (9) Sales Tax Per Capita \$209.79 (29)	County Rev./Income 3.21% (43) County Rev. Per Cap. \$691.55 (81) Property Tax/Income 2.04% (31) Property Tax Per Cap. \$440.00 (66) Sales Tax/Income 0.91% (11) Sales Tax Per Capita \$196.04 (41)	Burnsville 1,638 (75)

* 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	\$699.37 (83)	2.54% (90)	\$425.13 (74)	1.54% (81)	\$172.85 (76)	0.63% (74)
Alexander	\$655.78 (93)	2.45% (93)	\$317.78 (97)	1.19% (99)	\$187.06 (52)	0.70% (54)
Alleghany	\$956.75 (31)	3.65% (22)	\$570.12 (34)	2.18% (22)	\$205.59 (35)	0.78% (37)
Anson	\$720.85 (77)	3.04% (57)	\$449.32 (64)	1.89% (45)	\$141.64 (97)	0.60% (80)
Ashe	\$822.67 (56)	3.18% (48)	\$472.79 (53)	1.83% (51)	\$215.09 (25)	0.83% (26)
Avery	\$1,162.90 (12)	4.63% (9)	\$749.63 (8)	2.98% (6)	\$270.84 (7)	1.08% (7)
Beaufort	\$791.22 (61)	3.07% (53)	\$502.39 (45)	1.95% (37)	\$208.21 (30)	0.81% (30)
Bertie	\$781.82 (63)	3.28% (40)	\$399.62 (84)	1.67% (72)	\$150.45 (95)	0.63% (73)
Bladen	\$1,586.32 (4)	6.53% (4)	\$490.51 (49)	2.02% (33)	\$183.31 (58)	0.75% (46)
Brunswick	\$1,361.90 (6)	5.07% (6)	\$884.58 (5)	3.29% (5)	\$235.42 (14)	0.88% (21)
Buncombe	\$1,026.16 (18)	3.40% (34)	\$570.59 (33)	1.89% (47)	\$248.13 (13)	0.82% (27)
Burke	\$630.71 (97)	2.43% (95)	\$362.41 (92)	1.40% (94)	\$92.11 (100)	0.36% (100)
Cabarrus	\$974.34 (28)	3.03% (58)	\$617.36 (21)	1.92% (39)	\$198.34 (42)	0.62% (76)
Caldwell	\$662.50 (92)	2.47% (92)	\$379.64 (89)	1.42% (92)	\$157.67 (91)	0.59% (83)
Camden	\$964.99 (29)	3.55% (25)	\$560.53 (36)	2.06% (30)	\$218.67 (20)	0.80% (32)
Carteret	\$1,067.02 (16)	3.45% (30)	\$623.88 (19)	2.02% (35)	\$251.47 (12)	0.81% (29)
Caswell	\$654.68 (94)	2.78% (78)	\$329.12 (96)	1.40% (95)	\$157.95 (89)	0.67% (61)
Catawba	\$864.27 (51)	3.02% (61)	\$444.08 (67)	1.55% (80)	\$201.20 (39)	0.70% (53)
Chatham	\$1,090.92 (14)	2.84% (74)	\$728.38 (11)	1.90% (44)	\$192.46 (48)	0.50% (96)
Cherokee	\$978.10 (25)	4.48% (11)	\$500.69 (46)	2.30% (17)	\$262.74 (9)	1.20% (2)
Chowan	\$951.77 (32)	3.34% (38)	\$483.43 (51)	1.70% (69)	\$215.39 (24)	0.76% (44)
Clay	\$986.72 (23)	4.25% (13)	\$552.05 (38)	2.38% (16)	\$235.31 (15)	1.01% (8)
Cleveland	\$673.81 (89)	2.58% (89)	\$380.24 (88)	1.46% (87)	\$153.47 (93)	0.59% (84)
Columbus	\$780.66 (65)	3.08% (51)	\$457.09 (59)	1.81% (55)	\$168.51 (79)	0.67% (62)
Craven	\$807.55 (58)	2.62% (87)	\$411.48 (80)	1.34% (96)	\$195.32 (46)	0.63% (69)
Cumberland	\$835.39 (54)	2.52% (91)	\$471.73 (54)	1.42% (91)	\$182.44 (60)	0.55% (93)
Currituck	\$2,148.39 (2)	7.17% (2)	\$1,109.71 (2)	3.70% (3)	\$336.36 (2)	1.12% (3)
Dare	\$2,619.03 (1)	7.83% (1)	\$1,304.22 (1)	3.90% (2)	\$491.42 (1)	1.47% (1)
Davidson	\$641.75 (95)	2.21% (99)	\$382.39 (87)	1.32% (97)	\$167.95 (81)	0.58% (86)
Davie	\$902.86 (44)	2.84% (75)	\$554.10 (37)	1.74% (61)	\$179.69 (65)	0.56% (91)
Duplin	\$803.37 (59)	3.37% (37)	\$432.53 (72)	1.81% (52)	\$174.09 (73)	0.73% (48)
Durham	\$1,143.62 (13)	3.40% (35)	\$740.60 (9)	2.20% (21)	\$204.88 (37)	0.61% (78)
Edgecombe	\$803.01 (60)	3.16% (49)	\$455.59 (60)	1.80% (56)	\$145.42 (96)	0.57% (89)
Forsyth	\$908.53 (41)	2.60% (88)	\$602.04 (26)	1.72% (67)	\$205.48 (36)	0.59% (85)
Franklin	\$907.23 (43)	3.50% (28)	\$537.29 (40)	2.08% (28)	\$186.72 (54)	0.72% (49)
Gaston	\$909.56 (40)	3.05% (56)	\$588.99 (28)	1.97% (36)	\$172.49 (77)	0.58% (87)
Gates	\$687.94 (86)	2.88% (71)	\$415.97 (78)	1.74% (63)	\$166.74 (83)	0.70% (55)
Graham	\$1,307.34 (7)	5.50% (5)	\$862.08 (6)	3.63% (4)	\$225.85 (17)	0.95% (11)
Granville	\$698.96 (84)	2.98% (66)	\$412.47 (79)	1.76% (58)	\$180.61 (63)	0.77% (40)
Greene	\$682.95 (88)	2.92% (69)	\$347.84 (95)	1.48% (86)	\$161.91 (86)	0.69% (56)
Guilford	\$911.06 (39)	2.63% (86)	\$605.77 (24)	1.75% (59)	\$187.03 (53)	0.54% (94)
Halifax	\$924.45 (34)	3.97% (18)	\$600.44 (27)	2.58% (11)	\$184.14 (57)	0.79% (36)
Harnett	\$764.70 (67)	3.07% (52)	\$400.53 (83)	1.61% (77)	\$178.37 (68)	0.72% (52)
Haywood	\$977.17 (26)	3.65% (21)	\$606.37 (23)	2.27% (18)	\$222.59 (19)	0.83% (25)
Henderson	\$913.63 (38)	2.99% (64)	\$532.50 (41)	1.74% (62)	\$210.04 (27)	0.69% (58)
Hertford	\$761.13 (69)	3.41% (33)	\$455.14 (61)	2.04% (32)	\$198.47 (41)	0.89% (18)
Hoke	\$545.73 (100)	2.71% (83)	\$289.34 (98)	1.43% (90)	\$153.29 (94)	0.76% (43)
Hyde	\$1,687.23 (3)	7.12% (3)	\$977.53 (3)	4.13% (1)	\$257.51 (10)	1.09% (4)
Iredell	\$868.99 (48)	2.93% (68)	\$488.45 (50)	1.65% (75)	\$228.44 (16)	0.77% (39)
Jackson	\$1,080.63 (15)	4.24% (14)	\$614.70 (22)	2.41% (15)	\$275.03 (5)	1.08% (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	\$927.66 (33)	3.28% (41)	\$544.70 (39)	1.92% (38)	\$217.04 (23)	0.77% (42)
Jones	\$634.53 (96)	2.34% (96)	\$406.45 (82)	1.50% (85)	\$156.39 (92)	0.58% (88)
Lee	\$874.66 (45)	3.14% (50)	\$603.90 (25)	2.17% (24)	\$176.28 (70)	0.63% (71)
Lenoir	\$752.98 (71)	2.76% (79)	\$457.85 (58)	1.68% (71)	\$181.16 (61)	0.66% (63)
Lincoln	\$978.76 (24)	3.65% (20)	\$579.36 (31)	2.16% (25)	\$205.85 (34)	0.77% (41)
Macon	\$1,198.93 (10)	4.64% (8)	\$701.74 (13)	2.71% (9)	\$278.85 (4)	1.08% (6)
Madison	\$692.37 (85)	3.02% (60)	\$439.14 (68)	1.92% (41)	\$129.43 (99)	0.57% (90)
Martin	\$871.94 (46)	3.51% (27)	\$523.77 (43)	2.11% (27)	\$197.80 (44)	0.80% (34)
McDowell	\$700.70 (82)	3.03% (59)	\$351.60 (94)	1.52% (84)	\$209.81 (28)	0.91% (16)
Mecklenburg	\$1,385.30 (5)	3.22% (46)	\$932.26 (4)	2.17% (23)	\$274.04 (6)	0.64% (68)
Mitchell	\$781.28 (64)	3.45% (29)	\$410.70 (81)	1.81% (53)	\$217.05 (22)	0.96% (10)
Montgomery	\$713.86 (78)	2.80% (77)	\$467.42 (56)	1.84% (49)	\$157.72 (90)	0.62% (75)
Moore	\$814.06 (57)	2.29% (97)	\$500.38 (47)	1.41% (93)	\$212.89 (26)	0.60% (79)
Nash	\$664.92 (91)	2.28% (98)	\$422.42 (76)	1.45% (88)	\$172.13 (78)	0.59% (81)
New Hanover	\$1,253.38 (9)	3.84% (19)	\$733.54 (10)	2.25% (19)	\$287.28 (3)	0.88% (20)
Northampton	\$868.40 (49)	3.24% (44)	\$513.97 (44)	1.92% (43)	\$140.79 (98)	0.53% (95)
Onslow	\$585.56 (99)	1.79% (100)	\$280.13 (100)	0.86% (100)	\$182.58 (59)	0.56% (92)
Orange	\$1,182.43 (11)	3.00% (62)	\$844.58 (7)	2.14% (26)	\$173.59 (74)	0.44% (99)
Pamlico	\$920.03 (35)	3.26% (43)	\$625.45 (17)	2.22% (20)	\$193.11 (47)	0.68% (59)
Pasquotank	\$869.20 (47)	3.62% (23)	\$369.28 (90)	1.54% (82)	\$207.40 (31)	0.86% (23)
Pender	\$975.05 (27)	4.03% (17)	\$625.44 (18)	2.58% (10)	\$198.16 (43)	0.82% (28)
Perquimans	\$914.11 (36)	3.52% (26)	\$498.57 (48)	1.92% (42)	\$167.68 (82)	0.65% (66)
Person	\$1,043.83 (17)	4.09% (15)	\$627.85 (16)	2.46% (14)	\$199.61 (40)	0.78% (38)
Pitt	\$861.02 (52)	3.05% (55)	\$447.09 (66)	1.59% (79)	\$184.53 (56)	0.65% (64)
Polk	\$999.88 (22)	2.74% (80)	\$678.69 (14)	1.86% (48)	\$176.16 (71)	0.48% (97)
Randolph	\$621.84 (98)	2.44% (94)	\$367.25 (91)	1.44% (89)	\$164.28 (84)	0.65% (65)
Richmond	\$687.17 (87)	3.00% (63)	\$399.22 (86)	1.74% (60)	\$172.94 (75)	0.76% (45)
Robeson	\$667.15 (90)	3.27% (42)	\$351.70 (93)	1.72% (66)	\$190.93 (49)	0.93% (12)
Rockingham	\$745.28 (73)	2.93% (67)	\$433.26 (71)	1.70% (68)	\$161.05 (88)	0.63% (70)
Rowan	\$744.24 (74)	2.72% (82)	\$482.88 (52)	1.76% (57)	\$161.34 (87)	0.59% (82)
Rutherford	\$749.08 (72)	3.06% (54)	\$423.24 (75)	1.73% (65)	\$197.34 (45)	0.81% (31)
Sampson	\$709.92 (80)	2.86% (72)	\$418.95 (77)	1.69% (70)	\$178.94 (66)	0.72% (50)
Scotland	\$907.56 (42)	4.04% (16)	\$564.19 (35)	2.51% (13)	\$204.55 (38)	0.91% (15)
Stanly	\$757.79 (70)	2.89% (70)	\$455.05 (62)	1.73% (64)	\$168.43 (80)	0.64% (67)
Stokes	\$713.01 (79)	2.72% (81)	\$435.83 (70)	1.66% (73)	\$175.90 (72)	0.67% (60)
Surry	\$857.77 (53)	3.32% (39)	\$428.67 (73)	1.66% (74)	\$224.71 (18)	0.87% (22)
Swain	\$776.15 (66)	3.44% (31)	\$288.27 (99)	1.28% (98)	\$206.13 (32)	0.91% (14)
Transylvania	\$1,256.12 (8)	4.41% (12)	\$727.81 (12)	2.55% (12)	\$254.48 (11)	0.89% (17)
Tyrrell	\$1,015.69 (19)	4.55% (10)	\$664.93 (15)	2.98% (7)	\$189.70 (50)	0.85% (24)
Union	\$865.76 (50)	2.98% (65)	\$525.15 (42)	1.81% (54)	\$176.85 (69)	0.61% (77)
Vance	\$785.85 (62)	3.37% (36)	\$448.30 (65)	1.92% (40)	\$205.95 (33)	0.88% (19)
Wake	\$1,011.11 (21)	2.68% (85)	\$619.61 (20)	1.64% (76)	\$180.91 (62)	0.48% (98)
Warren	\$959.83 (30)	4.71% (7)	\$581.15 (30)	2.85% (8)	\$162.86 (85)	0.80% (33)
Washington	\$763.25 (68)	3.20% (47)	\$451.44 (63)	1.89% (46)	\$188.57 (51)	0.79% (35)
Watauga	\$1,012.98 (20)	3.58% (24)	\$571.30 (32)	2.02% (34)	\$263.83 (8)	0.93% (13)
Wayne	\$704.19 (81)	2.69% (84)	\$399.28 (85)	1.53% (83)	\$179.94 (64)	0.69% (57)
Wilkes	\$827.84 (55)	2.82% (76)	\$464.84 (57)	1.59% (78)	\$217.90 (21)	0.74% (47)
Wilson	\$913.65 (37)	3.22% (45)	\$585.41 (29)	2.07% (29)	\$178.83 (67)	0.63% (72)
Yadkin	\$731.09 (75)	2.85% (73)	\$469.51 (55)	1.83% (50)	\$184.74 (55)	0.72% (51)
Yancey	\$728.88 (76)	3.43% (32)	\$436.82 (69)	2.06% (31)	\$209.79 (29)	0.99% (9)

Characteristics of N.C. Counties

COUNTY	PER CAPITA		POPULATION	RANK	POP. % CHANGE 2000-2006	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
	PERSONAL INCOME	RANK					
Alamance	\$27,551	36	138,572	18	5.9%	\$0.5625 / \$0.5339	2001
Alexander	\$26,760	45	35,898	65	6.8%	\$0.5100 / \$0.4604	2002
Alleghany	\$26,205	48	10,912	94	2.2%	\$0.6000 / \$0.4485	1999
Anson	\$23,713	80	25,766	73	1.9%	\$0.8750 / \$0.6318	2002
Ashe	\$25,899	54	25,500	74	4.6%	\$0.6100 / \$0.3596	1998
Avery	\$25,115	67	18,030	86	5.0%	\$0.5300 / \$0.3835	2002
Beaufort	\$25,737	58	46,010	55	2.3%	\$0.6000 / \$0.5377	2002
Bertie	\$23,859	76	19,640	83	-0.6%	\$0.7800 / \$0.7387	2004
Bladen	\$24,304	72	32,866	68	1.8%	\$0.8600 / \$0.5980	1999
Brunswick	\$26,866	41	89,463	30	22.3%	\$0.5400 / \$0.4320	2003
Buncombe	\$30,158	19	216,738	7	5.1%	\$0.5900 / \$0.4874	2002
Burke	\$25,945	53	88,293	31	-1.0%	\$0.5900 / \$0.4986	2001
Cabarrus	\$32,111	14	150,434	13	14.8%	\$0.6300 / \$0.6195	2004
Caldwell	\$26,814	42	78,492	33	1.0%	\$0.5399 / \$0.5399	2005
Camden	\$27,167	39	9,008	97	30.8%	\$0.9000 / \$0.5680	2001
Carteret	\$30,961	16	62,760	40	5.7%	\$0.4200 / \$0.3267	2001
Caswell	\$23,564	82	23,759	77	1.1%	\$0.6000 / \$0.5592	2004
Catawba	\$28,598	27	149,032	14	5.2%	\$0.4900 / \$0.4727	2003
Chatham	\$38,426	3	56,090	45	13.7%	\$0.5970 / \$0.5970	2005
Cherokee	\$21,814	96	26,180	72	7.7%	\$0.5200 / \$0.4258	2004
Chowan	\$28,456	29	14,470	88	2.3%	\$0.7800 / \$0.5677	1998
Clay	\$23,230	87	9,876	96	12.5%	\$0.4000 / \$0.3012	2002
Cleveland	\$26,104	51	97,056	26	0.8%	\$0.5800 / \$0.5362	2004
Columbus	\$25,319	66	54,524	46	-0.4%	\$0.7300 / \$0.7190	2005
Craven	\$30,794	17	92,670	27	1.3%	\$0.6100 / \$0.5571	2002
Cumberland	\$33,192	11	305,173	5	0.7%	\$0.8800 / \$0.8136	2003
Currituck	\$29,982	20	22,984	78	26.4%	\$0.3200 / \$0.3200	2005
Dare	\$33,463	10	34,790	67	16.1%	\$0.2500 / \$0.2474	2005
Davidson	\$28,983	26	154,294	12	4.8%	\$0.5400 / \$0.4985	2001
Davie	\$31,836	15	38,930	60	11.8%	\$0.5700 / \$0.5697	2005
Duplin	\$23,857	78	51,920	51	5.8%	\$0.7700 / \$0.6552	2001
Durham	\$33,669	9	242,210	6	8.5%	\$0.8090 / \$0.7436	2001
Edgecombe	\$25,373	65	53,034	50	-4.6%	\$0.9300 / \$0.7907	2001
Forsyth	\$34,973	7	326,340	4	6.6%	\$0.6660 / \$0.6660	2005
Franklin	\$25,890	55	54,106	47	14.5%	\$0.7900 / \$0.7808	2004
Gaston	\$29,854	21	193,886	8	1.9%	\$0.8930 / \$0.8688	2003
Gates	\$23,920	75	11,219	93	6.7%	\$0.8700 / \$0.6200	2001
Graham	\$23,763	79	8,119	98	1.6%	\$0.5850 / \$0.4680	2002
Granville	\$23,490	83	53,356	49	10.0%	\$0.7000 / \$0.6892	2002
Greene	\$23,425	84	20,173	82	6.3%	\$0.7210 / \$0.7210	2005
Guilford	\$34,604	8	441,428	3	4.8%	\$0.6428 / \$0.6344	2004
Halifax	\$23,314	86	56,253	44	-1.9%	\$0.8650 / \$0.6821	1999
Harnett	\$24,869	68	101,608	24	11.6%	\$0.7350 / \$0.6963	2003
Haywood	\$26,743	46	56,595	43	4.7%	\$0.6100 / \$0.4757	2002
Henderson	\$30,603	18	97,792	25	9.6%	\$0.5150 / \$0.4453	2003
Hertford	\$22,299	95	23,864	76	3.9%	\$0.9100 / \$0.8756	2003
Hoke	\$20,169	100	40,696	59	21.0%	\$0.7400 / \$0.6075	1998
Hyde	\$23,692	81	5,587	99	-4.1%	\$0.7150 / \$0.5281	2003
Iredell	\$29,676	22	139,727	17	13.9%	\$0.4350 / \$0.4062	2003
Jackson	\$25,471	61	35,752	66	7.9%	\$0.3600 / \$0.3430	2004

COUNTY	PER CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000-2006	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$28,315	32	146,312	15	20.0%	\$0.7800 /\$0.7569	2003
Jones	\$27,093	40	10,246	95	-1.7%	\$0.7900 /\$0.6960	1998
Lee	\$27,884	35	53,789	48	9.3%	\$0.7900 /\$0.7011	2003
Lenoir	\$27,296	38	58,278	42	-2.2%	\$0.7900 /\$0.7579	2001
Lincoln	\$26,785	44	69,529	36	9.0%	\$0.6100 /\$0.5854	2000
Macon	\$25,848	57	32,550	69	9.2%	\$0.3700 /\$0.3325	2003
Madison	\$22,893	90	20,296	80	3.4%	\$0.5100 /\$0.4472	2004
Martin	\$24,851	69	24,580	75	-3.8%	\$0.7850 /\$0.7042	2001
McDowell	\$23,113	88	43,175	57	2.4%	\$0.5500 /\$0.4972	2003
Mecklenburg	\$42,984	1	796,232	1	14.5%	\$0.8368 /\$0.7955	2003
Mitchell	\$22,669	91	15,880	87	1.2%	\$0.5200 /\$0.3891	2001
Montgomery	\$25,452	62	27,359	71	2.0%	\$0.5800 /\$0.4829	1996
Moore	\$35,575	6	80,867	32	8.2%	\$0.4550 /\$0.4421	2003
Nash	\$29,116	24	91,544	29	4.8%	\$0.6600 /\$0.6011	2001
New Hanover	\$32,607	13	180,358	9	12.5%	\$0.6800 /\$0.5564	1999
Northampton	\$26,800	43	21,568	79	-2.3%	\$0.8800 /\$0.6268	2001
Onslow	\$32,705	12	157,748	11	4.9%	\$0.6700 /\$0.5623	2000
Orange	\$39,380	2	121,991	22	5.6%	\$0.8430 /\$0.8057	2005
Pamlico	\$28,214	33	13,068	91	1.0%	\$0.6725 /\$0.6352	2004
Pasquotank	\$24,013	74	38,882	61	11.4%	\$0.8400 /\$0.5613	1998
Pender	\$24,218	73	46,538	53	13.3%	\$0.6500 /\$0.4820	2003
Perquimans	\$25,996	52	12,154	92	6.9%	\$0.6700 /\$0.5820	2000
Person	\$25,552	60	37,125	63	4.2%	\$0.6500 /\$0.6500	2005
Pitt	\$28,200	34	143,207	16	7.1%	\$0.7000 /\$0.6773	2004
Polk	\$36,528	5	19,006	84	3.7%	\$0.6800 /\$0.5141	2001
Randolph	\$25,433	63	137,283	19	5.2%	\$0.5250 /\$0.4631	2001
Richmond	\$22,900	89	46,676	52	0.2%	\$0.7800 /\$0.7121	2004
Robeson	\$20,429	98	127,695	21	3.6%	\$0.8000 /\$0.7784	2005
Rockingham	\$25,418	64	91,817	28	-0.1%	\$0.6350 /\$0.6068	2003
Rowan	\$27,376	37	133,339	20	2.3%	\$0.6300 /\$0.6199	2003
Rutherford	\$24,496	71	63,303	39	0.6%	\$0.6200 /\$0.5494	2002
Sampson	\$24,836	70	63,566	38	5.7%	\$0.7700 /\$0.7098	2003
Scotland	\$22,462	93	36,838	64	2.3%	\$1.1000 /\$1.0723	2003
Stanly	\$26,251	47	58,912	41	1.4%	\$0.6450 /\$0.6444	2005
Stokes	\$26,193	49	46,234	54	3.4%	\$0.6000 /\$0.5990	2005
Surry	\$25,875	56	73,028	35	2.5%	\$0.6300 /\$0.6090	2004
Swain	\$22,594	92	13,585	89	4.8%	\$0.3300 /\$0.3272	2005
Transylvania	\$28,487	28	29,880	70	1.9%	\$0.5400 /\$0.4985	2002
Tyrrell	\$22,329	94	4,203	100	1.3%	\$0.7000 /\$0.7000	2005
Union	\$29,018	25	161,332	10	30.3%	\$0.5600 /\$0.5215	2000
Vance	\$23,331	85	43,624	56	1.6%	\$0.9200 /\$0.7156	2000
Wake	\$37,756	4	755,034	2	20.3%	\$0.6040 /\$0.5385	2000
Warren	\$20,368	99	20,215	81	1.2%	\$0.8400 /\$0.6038	2001
Washington	\$23,858	77	13,418	90	-2.2%	\$0.7900 /\$0.7900	2005
Watauga	\$28,323	31	42,934	58	0.6%	\$0.3950 /\$0.3021	2002
Wayne	\$26,141	50	115,714	23	2.1%	\$0.7350 /\$0.6947	2003
Wilkes	\$29,314	23	66,897	37	1.9%	\$0.6100 /\$0.5333	2003
Wilson	\$28,345	30	76,826	34	4.1%	\$0.7600 /\$0.6894	2000
Yadkin	\$25,680	59	37,404	62	2.9%	\$0.6800 /\$0.6800	2005
Yancey	\$21,238	97	18,152	85	2.1%	\$0.5000 /\$0.3796	2000

Note: Data for/as of Fiscal Year 2006.

2006 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (29 MUNICIPALITIES RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2006 RANK	2005 RANK	PROPERTY TAX BURDEN PER CAPITA	2006 RANK	2005 RANK	SALES TAX BURDEN PER CAPITA	2006 RANK	2005 RANK
HIGH BURDEN — UPPER QUARTILE										
Charlotte	Mecklenburg	\$2,409.17	1	1	\$1,378.55	1	1	\$493.65	1	1
Chapel Hill	Orange ^a	\$2,055.85	2	5	\$1,371.20	2	2	\$349.27	18	19
Wilmington	New Hanover	\$2,045.64	3	2	\$1,156.31	6	6	\$454.59	4	4
Asheville	Buncombe	\$1,996.13	4	4	\$1,075.28	10	10	\$467.33	2	3
Durham	Durham	\$1,991.63	5	3	\$1,193.52	5	4	\$372.61	7	9
Cary	Wake	\$1,976.82	6	6	\$1,061.08	11	9	\$360.25	15	11
Huntersville	Mecklenburg	\$1,954.35	7	7	\$1,268.96	3	3	\$363.54	10	10

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Matthews	Mecklenburg	\$1,873.34	8	12	\$1,252.37	4	5	\$363.13	11	17
Hickory	Catawba	\$1,846.79	9	9	\$998.41	14	14	\$404.23	5	5
High Point	Guilford	\$1,833.76	10	10	\$1,103.35	8	8	\$336.35	21	8
Raleigh	Wake	\$1,816.46	11	11	\$989.15	16	13	\$362.66	12	12
Winston-Salem	Forsyth ^a	\$1,807.76	12	14	\$1,015.37	13	15	\$349.65	17	21
Greensboro	Guilford	\$1,801.10	13	8	\$1,094.66	9	7	\$348.70	19	16
Concord	Cabarrus	\$1,775.12	14	17	\$1,115.40	7	12	\$387.40	6	6
Apex	Wake	\$1,754.15	15	13	\$1,022.34	12	11	\$360.96	14	14
Monroe	Union	\$1,712.37	16	16	\$896.42	19	20	\$312.63	28	23
Greenville	Pitt	\$1,583.87	17	19	\$774.82	25	25	\$368.88	8	15
Statesville	Iredell	\$1,565.74	18	18	\$852.60	22	19	\$459.11	3	2
Salisbury	Rowan	\$1,559.14	19	15	\$975.80	17	16	\$325.01	25	26
Sanford	Lee	\$1,520.63	20	20	\$996.66	15	17	\$353.13	16	7
Gastonia	Gaston	\$1,516.21	21	21	\$930.18	18	18	\$314.69	26	27
Wilson	Wilson	\$1,500.97	22	23	\$887.65	20	24	\$292.80	29	29

LOWER BURDEN — LOWER QUARTILE

Fayetteville	Cumberland	\$1,480.24	23	22	\$790.21	24	23	\$361.99	13	13
Burlington	Alamance	\$1,434.24	24	25	\$826.73	23	22	\$346.43	20	20
Kannapolis	Cabarrus ^a	\$1,372.70	25	26	\$867.96	21	21	\$313.37	27	28
Rocky Mount	Nash ^a	\$1,359.65	26	24	\$707.98	27	26	\$327.99	24	24
Goldsboro	Wayne	\$1,297.18	27	27	\$713.74	26	27	\$329.84	23	25
Thomasville	Davidson	\$1,169.23	28	28	\$657.73	28	28	\$335.43	22	22
Jacksonville	Onslow	\$1,025.19	29	29	\$444.74	29	29	\$365.94	9	18

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

HIGH BURDEN — UPPER QUARTILE

Kill Devil Hills	Dare	\$4,141.46	1	1	\$2,044.71	1	1	\$745.24	1	1
Oak Island	Brunswick	\$2,699.70	2	2	\$1,502.28	2	3	\$472.21	4	6
Carolina Beach	New Hanover	\$2,663.55	3	4	\$1,292.96	9	7	\$501.31	3	4
Holly Springs	Wake	\$2,424.17	4	5	\$1,074.02	19	15	\$344.92	48	43
Pineville	Mecklenburg	\$2,244.41	5	3	\$1,444.79	3	2	\$399.78	22	3
Morrisville	Wake	\$2,198.84	6	7	\$1,358.38	7	4	\$367.26	31	40
Leland	Brunswick	\$2,171.53	7	9	\$1,052.57	21	21	\$461.32	5	5
Cornelius	Mecklenburg	\$2,123.65	8	6	\$1,389.12	4	5	\$405.58	19	12
Brevard	Transylvania	\$2,104.63	9	14	\$1,183.16	10	14	\$429.28	10	18
Davidson	Mecklenburg	\$2,080.95	10	11	\$1,371.36	6	8	\$392.90	23	20
Morehead City	Carteret	\$2,022.95	11	10	\$1,110.91	14	18	\$444.74	9	11
Mooresville	Iredell	\$1,962.74	12	8	\$1,170.67	12	10	\$447.66	7	9
Hillsborough	Orange	\$1,945.54	13	15	\$1,378.77	5	6	\$334.70	55	54
Carrboro	Orange	\$1,935.52	14	17	\$1,326.59	8	9	\$347.19	43	51
Mount Airy	Surry	\$1,925.76	15	20	\$992.56	24	25	\$452.68	6	8
Knightdale	Wake	\$1,891.39	16	23	\$1,044.71	22	22	\$363.39	33	31
Wake Forest	Wake	\$1,875.94	17	13	\$1,096.85	16	16	\$345.43	46	32
Fuquay-Varina	Wake	\$1,866.77	18	12	\$1,065.91	20	12	\$341.89	51	52
New Bern	Craven	\$1,816.19	19	19	\$798.37	48	49	\$389.46	24	24
Waynesville	Haywood	\$1,801.65	20	21	\$962.66	27	31	\$445.73	8	10

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2006 RANK	2005 RANK	PROPERTY TAX BURDEN PER CAPITA	2006 RANK	2005 RANK	SALES TAX BURDEN PER CAPITA	2006 RANK	2005 RANK
Clayton	Johnston	\$1,795.75	21	22	\$959.13	28	27	\$377.40	27	26
Pinehurst	Moore	\$1,795.44	22	16	\$1,091.41	17	13	\$423.03	12	16

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Garner	Wake	\$1,771.09	23	18	\$1,118.38	13	11	\$359.04	37	34
Roxboro	Person	\$1,746.30	24	25	\$1,075.55	18	20	\$346.15	45	42
Mint Hill	Mecklenburg	\$1,729.92	25	26	\$1,176.26	11	17	\$335.91	53	47
Kernersville	Forsyth	\$1,714.70	26	28	\$1,101.53	15	19	\$368.29	30	33
Black Mountain	Buncombe	\$1,705.54	27	27	\$879.87	38	38	\$383.83	25	29
Hendersonville	Henderson	\$1,690.86	28	33	\$984.70	26	26	\$418.53	15	13
Smithfield	Johnston	\$1,685.43	29	30	\$953.58	30	29	\$377.22	28	25
Boone	Watauga	\$1,684.56	30	35	\$859.80	41	44	\$527.72	2	2
Southern Pines	Moore	\$1,659.18	31	29	\$987.35	25	23	\$426.58	11	15
Washington	Beaufort	\$1,645.75	32	24	\$840.07	44	39	\$417.12	17	17
Wendell	Wake	\$1,642.51	33	31	\$921.51	34	32	\$374.42	29	30
Edenton	Chowan	\$1,590.82	34	38	\$716.32	66	69	\$318.26	64	58
Mebane	Alamance	\$1,590.49	35	37	\$1,030.00	23	24	\$343.77	50	49
Conover	Catawba	\$1,585.29	36	32	\$922.33	33	30	\$402.70	21	23
Siler City	Chatham	\$1,566.81	37	41	\$955.07	29	36	\$382.04	26	28
Lincolnton	Lincoln	\$1,561.93	38	34	\$925.58	32	28	\$413.13	18	22
Fletcher	Henderson	\$1,551.71	39	36	\$903.97	36	37	\$419.20	14	14
Mount Holly	Gaston	\$1,491.65	40	45	\$907.74	35	34	\$326.61	58	65
Williamston	Martin	\$1,478.46	41	40	\$883.64	37	35	\$335.29	54	53
Albemarle	Stanly	\$1,459.64	42	43	\$798.75	47	45	\$336.64	52	56
Whiteville	Columbus	\$1,454.32	43	49	\$798.93	46	53	\$323.86	60	70
Dunn	Harnett	\$1,452.92	44	47	\$693.34	71	70	\$314.46	67	66
Tarboro	Edgecombe	\$1,450.76	45	39	\$736.83	61	51	\$290.66	73	69
Newton	Catawba	\$1,426.71	46	42	\$747.11	58	52	\$403.16	20	21
Belmont	Gaston	\$1,425.89	47	48	\$927.71	31	33	\$323.41	61	67
Elizabeth City	Pasquotank	\$1,419.05	48	51	\$619.96	83	78	\$353.48	40	44
Henderson	Vance	\$1,414.64	49	50	\$753.82	55	56	\$345.23	47	45
Cherryville	Gaston	\$1,413.45	50	46	\$841.56	43	41	\$318.20	65	64
Reidsville	Rockingham	\$1,412.95	51	44	\$859.19	42	40	\$322.59	62	62
Roanoke Rapids	Halifax	\$1,412.13	52	73	\$872.53	39	65	\$287.99	75	74
Clinton	Sampson	\$1,411.51	53	52	\$747.17	57	63	\$358.48	38	27
Lumberton	Robeson	\$1,395.79	54	64	\$710.14	69	82	\$365.42	32	41
Kinston	Lenoir	\$1,390.61	55	55	\$774.00	51	50	\$310.86	70	61
Winterville	Pitt	\$1,381.10	56	53	\$738.15	60	57	\$353.61	39	48
Spring Lake	Cumberland	\$1,373.10	57	56	\$715.21	67	67	\$360.56	34	35
Harrisburg	Cabarrus	\$1,357.75	58	72	\$862.25	40	48	\$310.82	71	73
Selma	Johnston	\$1,355.57	59	54	\$757.06	54	46	\$303.52	72	72
Oxford	Granville	\$1,355.42	60	62	\$680.22	74	76	\$359.74	35	36
Laurinburg	Scotland	\$1,339.96	61	67	\$742.99	59	59	\$277.41	79	80
Lenoir	Caldwell	\$1,337.33	62	61	\$761.89	53	64	\$314.06	68	68
Morganton	Burke	\$1,335.07	63	59	\$762.51	52	47	\$262.32	81	81
Asheboro	Randolph	\$1,322.52	64	60	\$797.05	49	43	\$328.52	57	59
Marion	McDowell	\$1,321.80	65	65	\$636.62	79	77	\$417.49	16	19
Eden	Rockingham	\$1,316.02	66	57	\$720.84	64	60	\$322.21	63	63
King	Stokes	\$1,310.08	67	69	\$713.60	68	71	\$286.33	76	75
Hope Mills	Cumberland	\$1,308.37	68	63	\$684.85	73	75	\$359.34	36	38

LOWER BURDEN — LOWER QUARTILE

Hamlet	Richmond	\$1,304.09	69	58	\$672.30	76	68	\$349.45	41	37
Rockingham	Richmond	\$1,270.69	70	66	\$654.08	77	73	\$348.08	42	39
Graham	Alamance	\$1,264.38	71	76	\$717.54	65	72	\$344.22	49	50
Lexington	Davidson	\$1,261.79	72	68	\$722.91	63	62	\$332.98	56	55
Stallings	Union	\$1,252.92	73	78	\$784.47	50	54	\$268.15	80	84
Bessemer City	Gaston	\$1,247.15	74	70	\$802.67	45	42	\$243.18	84	85
Forest City	Rutherford	\$1,244.83	75	74	\$634.10	81	80	\$289.75	74	79
Wadesboro	Anson	\$1,232.10	76	75	\$735.74	62	61	\$285.23	78	77
Shelby	Cleveland	\$1,214.48	77	71	\$704.56	70	66	\$285.64	77	78
Mills River	Henderson	\$1,200.29	78	77	\$608.30	84	85	\$419.56	13	7
Kings Mountain	Cleveland ^a	\$1,191.71	79	81	\$626.34	82	79	\$242.49	85	76

MUNICIPALITY	COUNTY	LOCAL	2006	2005	PROPERTY	2006	2005	SALES	2006	2005
		REVENUES PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK	TAX BURDEN PER CAPITA	RANK	RANK
Elon	Alamance	\$1,159.02	80	80	\$638.20	78	83	\$346.19	44	46
Lewisville	Forsyth	\$1,148.67	81	82	\$751.50	56	55	\$256.48	83	83
Summerfield	Guilford	\$1,118.42	82	79	\$677.10	75	58	\$227.72	87	88
Archdale	Randolph	\$1,089.96	83	83	\$593.65	86	84	\$325.29	59	60
Clemmons	Forsyth	\$1,055.38	84	84	\$688.16	72	74	\$233.65	86	86
Havelock	Craven	\$1,036.61	85	85	\$530.30	89	89	\$256.58	82	82
Indian Trail	Union	\$1,010.12	86	86	\$596.64	85	86	\$201.09	88	87
Pleasant Garden	Guilford	\$958.74	87	87	\$634.13	80	81	\$187.03	90	88
Weddington	Union	\$947.66	88	88	\$563.02	87	87	\$195.12	89	90
Sawmills	Caldwell	\$920.99	89	90	\$441.52	90	91	\$317.68	66	71
Unionville	Union	\$892.90	90	89	\$534.79	88	88	\$180.84	91	91
Trinity	Randolph	\$809.56	91	91	\$399.23	91	90	\$312.89	69	57

MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (200 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Nags Head	Dare	\$5,957.61	1	1	\$2,725.25	1	1	\$1,030.97	1	1
Manteo	Dare	\$5,141.44	2	2	\$2,491.46	2	3	\$913.40	2	2
Surf City	Pender	\$4,186.23	3	5	\$2,075.35	4	6	\$597.12	11	11
Kitty Hawk	Dare	\$4,127.36	4	3	\$2,010.91	5	10	\$758.39	6	5
Wrightsville Beach	New Hanover	\$3,895.26	5	4	\$1,519.33	14	14	\$604.80	10	10
Southern Shores	Dare	\$3,843.62	6	7	\$1,860.18	7	12	\$694.08	9	9
Blowing Rock	Watauga	\$3,730.84	7	6	\$2,316.24	3	2	\$524.42	12	12
Pine Knoll Shores	Carteret	\$3,412.24	8	8	\$1,984.41	6	5	\$815.58	3	3
Atlantic Beach	Carteret	\$3,314.28	9	10	\$1,756.08	11	8	\$722.78	8	8
Emerald Isle	Carteret	\$3,274.12	10	9	\$1,777.41	9	7	\$733.79	7	6
Lake Lure	Rutherford	\$3,244.66	11	11	\$1,712.83	12	11	\$795.03	4	4
Sunset Beach	Brunswick	\$3,099.87	12	12	\$1,487.77	15	13	\$474.45	22	18
Troutman	Iredell	\$2,842.63	13	28	\$940.91	48	59	\$468.43	25	23
Claremont	Catawba	\$2,825.18	14	13	\$1,838.94	8	4	\$405.19	49	49
Biltmore Forest	Buncombe	\$2,764.17	15	14	\$1,758.29	10	9	\$758.68	5	7
Shalotte	Brunswick	\$2,515.11	16	17	\$1,554.97	13	15	\$474.49	21	21
Weaverville	Buncombe	\$2,466.76	17	19	\$1,298.50	20	20	\$521.64	15	14
Kure Beach	New Hanover	\$2,453.61	18	18	\$1,326.22	17	18	\$511.64	16	13
Southport	Brunswick	\$2,450.44	19	15	\$1,318.47	18	16	\$476.06	19	19
Elizabethtown	Bladen	\$2,400.56	20	20	\$874.43	63	60	\$325.88	111	111
Maggie Valley	Haywood	\$2,315.32	21	21	\$1,434.26	16	17	\$447.06	32	39
Murphy	Cherokee	\$2,110.42	22	22	\$1,088.09	29	28	\$523.64	14	15
Rolesville	Wake	\$2,086.07	23	16	\$986.75	40	22	\$291.97	152	69
Bladenboro	Bladen	\$2,072.26	24	23	\$749.68	100	105	\$259.42	176	166
Tryon	Polk	\$1,994.91	25	24	\$1,311.98	19	19	\$352.88	76	67
Zebulon	Wake	\$1,972.97	26	25	\$1,138.84	23	23	\$369.76	64	74
Beaufort	Carteret	\$1,961.67	27	27	\$1,118.41	24	27	\$434.06	36	41
Franklin	Macon	\$1,912.57	28	26	\$1,091.80	28	25	\$441.36	33	32
Swansboro	Onslow	\$1,897.75	29	64	\$682.43	134	135	\$357.39	72	105
Boiling Spring Lakes	Brunswick	\$1,885.68	30	29	\$1,063.76	32	29	\$470.69	24	22
Sylva	Jackson	\$1,861.83	31	38	\$1,063.61	33	34	\$489.86	17	24
Calabash	Brunswick	\$1,860.51	32	32	\$999.71	38	35	\$477.68	18	17
Carolina Shores	Brunswick	\$1,857.11	33	44	\$954.51	43	41	\$471.47	23	31
Wilkesboro	Wilkes	\$1,856.93	34	30	\$1,079.87	30	31	\$438.70	34	29
Pittsboro	Chatham	\$1,819.00	35	43	\$1,097.46	27	36	\$384.29	57	63
Canton	Haywood	\$1,800.68	36	37	\$1,144.63	22	24	\$448.01	31	37
Navassa	Brunswick	\$1,796.37	37	35	\$985.22	41	37	\$474.59	20	20
North Wilkesboro	Wilkes	\$1,789.21	38	36	\$1,106.07	25	33	\$434.89	35	25
Bermuda Run	Davie	\$1,785.27	39	45	\$870.89	64	71	\$374.35	59	94
Jamestown	Guilford	\$1,784.81	40	33	\$1,005.07	37	38	\$315.94	130	140
Madison	Rockingham	\$1,779.87	41	31	\$1,198.31	21	21	\$322.60	123	115
Youngsville	Franklin	\$1,778.48	42	34	\$1,035.29	35	32	\$362.30	71	62
St. James	Brunswick	\$1,776.93	43	40	\$1,062.15	34	30	\$453.94	26	35
Bryson City	Swain	\$1,772.68	44	90	\$565.05	174	176	\$408.89	48	53
Elkin	Surry	\$1,746.44	45	39	\$882.47	60	49	\$452.93	27	28
West Jefferson	Ashe	\$1,704.62	46	42	\$1,100.91	26	26	\$425.98	40	33

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2006 RANK	2005 RANK	PROPERTY TAX BURDEN PER CAPITA	2006 RANK	2005 RANK	SALES TAX BURDEN PER CAPITA	2006 RANK	2005 RANK
Aberdeen	Moore	\$1,671.73	47	48	\$945.79	46	42	\$421.38	43	51
Mount Pleasant	Cabarrus	\$1,670.81	48	51	\$991.52	39	51	\$331.43	102	114
Columbus	Polk	\$1,662.00	49	60	\$1,069.67	31	47	\$350.94	78	71
Newport	Carteret	\$1,649.23	50	55	\$868.91	65	55	\$342.55	90	77

AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Pilot Mountain	Surry	\$1,635.65	51	46	\$920.19	53	43	\$450.18	29	27
Cape Carteret	Carteret	\$1,614.79	52	49	\$971.73	42	40	\$393.28	55	58
Creedmoor	Granville	\$1,605.41	53	52	\$943.59	47	56	\$355.77	74	76
Burgaw	Pendegast	\$1,588.24	54	62	\$878.72	61	64	\$394.71	54	65
Laurel Park	Henderson	\$1,570.43	55	53	\$940.03	49	46	\$419.88	44	36
Waxhaw	Union	\$1,563.59	56	73	\$952.68	44	58	\$324.24	116	153
Mocksville	Davie	\$1,557.71	57	65	\$949.10	45	53	\$373.96	60	95
Andrews	Cherokee	\$1,539.50	58	59	\$702.16	125	108	\$524.32	13	16
Wallace	Duplin	\$1,537.31	59	61	\$787.13	82	83	\$348.33	83	80
Cramerton	Gaston	\$1,520.30	60	68	\$1,023.10	36	39	\$308.03	139	146
Carthage	Moore	\$1,517.96	61	70	\$827.45	72	62	\$429.18	38	46
Bethel	Pitt	\$1,510.01	62	112	\$641.96	151	144	\$373.13	62	70
Maiden	Catawba	\$1,509.93	63	57	\$833.12	71	66	\$403.90	50	57
Louisburg	Franklin	\$1,505.27	64	56	\$846.22	66	61	\$302.03	143	152
Benson	Johnston	\$1,505.19	65	50	\$842.18	68	67	\$339.01	95	107
Gibsonville	Guilford ^a	\$1,481.68	66	101	\$885.44	57	65	\$319.61	128	143
Stanley	Gaston	\$1,473.48	67	71	\$937.21	50	45	\$288.45	154	160
Pinebluff	Moore	\$1,469.47	68	54	\$739.74	107	78	\$398.35	53	47
Weldon	Halifax	\$1,468.42	69	109	\$933.27	51	82	\$307.58	140	129
Oakboro	Stanly	\$1,465.29	70	69	\$921.87	52	50	\$339.00	96	56
Whispering Pines	Moore	\$1,463.79	71	66	\$917.63	54	44	\$425.97	41	45
Clyde	Haywood	\$1,461.24	72	58	\$788.65	81	76	\$452.44	28	34
Kenly	Johnston	\$1,458.81	73	63	\$882.61	59	48	\$349.27	81	79
Tabor City	Columbus	\$1,452.59	74	94	\$754.62	97	123	\$324.16	117	137
Burnsville	Yancey	\$1,448.87	75	72	\$875.61	62	52	\$424.09	42	52
Beulaville	Duplin	\$1,447.62	76	75	\$734.63	108	97	\$350.02	79	89
Belhaven	Beaufort	\$1,436.60	77	41	\$764.35	91	80	\$417.74	45	43
Farmville	Pitt	\$1,427.02	78	84	\$734.13	109	90	\$373.42	61	66
Robbins	Moore	\$1,426.22	79	47	\$762.36	92	79	\$427.40	39	44
Broadway	Lee	\$1,423.63	80	77	\$899.28	55	63	\$356.45	73	61
Ahoskie	Hertford	\$1,419.48	81	74	\$784.09	84	73	\$340.70	93	86
Jefferson	Ashe	\$1,403.35	82	78	\$817.43	73	70	\$430.51	37	30
Norlina	Warren	\$1,397.76	83	93	\$813.17	74	69	\$328.52	106	150
Dobson	Surry	\$1,387.75	84	85	\$684.39	133	118	\$449.39	30	26
Mayodan	Rockingham	\$1,386.48	85	82	\$802.12	77	72	\$330.03	104	113
Sparta	Alleghany	\$1,385.66	86	95	\$713.79	121	122	\$412.46	47	54
Lake Waccamaw	Columbus	\$1,385.25	87	103	\$784.47	83	115	\$327.71	108	132
Nashville	Nash	\$1,382.98	88	83	\$741.84	106	91	\$341.12	92	97
Franklinton	Franklin	\$1,382.21	89	88	\$797.49	78	74	\$279.11	163	171
Rose Hill	Duplin	\$1,381.12	90	81	\$705.09	123	111	\$347.71	84	81
Murfreesboro	Hertford	\$1,379.59	91	67	\$761.52	94	75	\$331.40	103	83
Spring Hope	Nash	\$1,378.56	92	87	\$835.64	69	68	\$343.26	88	110
Spruce Pine	Mitchell	\$1,375.05	93	76	\$727.96	112	87	\$413.17	46	42
Elm City	Wilson	\$1,372.74	94	129	\$835.33	70	107	\$256.69	177	162
Hertford	Perquimans	\$1,370.32	95	99	\$685.39	131	126	\$338.03	98	108
East Spencer	Rowan	\$1,359.73	96	118	\$843.50	67	94	\$336.57	100	117
Pembroke	Robeson	\$1,357.89	97	117	\$608.32	167	187	\$365.00	70	101
Lowell	Gaston	\$1,349.46	98	105	\$884.92	58	57	\$271.11	167	182
Randleman	Randolph	\$1,343.56	99	97	\$761.73	93	110	\$326.90	110	91
Ayden	Pitt	\$1,338.39	100	96	\$640.51	153	140	\$369.63	65	60
Rutherfordton	Rutherford	\$1,338.08	101	113	\$767.95	90	106	\$345.80	86	85
Long View	Catawba	\$1,330.39	102	89	\$678.43	135	119	\$402.39	51	48
Red Springs	Robeson	\$1,330.06	103	121	\$642.96	150	169	\$368.01	66	73
Warsaw	Duplin	\$1,329.54	104	92	\$674.84	137	116	\$349.49	80	90
Rural Hall	Forsyth	\$1,327.18	105	100	\$890.32	56	54	\$306.53	142	145
Grifton	Pitt	\$1,325.27	106	114	\$638.37	154	139	\$371.93	63	78
Chadbourn	Columbus	\$1,324.57	107	108	\$677.10	136	146	\$324.28	115	133

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK
Robersonville	Martin	\$1,324.36	108	98	\$772.57	88	85	\$285.28	159	148
Woodfin	Buncombe	\$1,322.80	109	106	\$773.91	87	95	\$321.37	126	135
Haw River	Alamance	\$1,322.32	110	86	\$708.29	122	127	\$345.75	87	82
Spencer	Rowan	\$1,318.73	111	102	\$789.75	80	77	\$321.33	127	127
Lillington	Harnett	\$1,316.67	112	80	\$755.73	96	89	\$343.05	89	40
Jonesville	Yadkin	\$1,309.57	113	127	\$809.68	75	93	\$322.19	124	120
Princeton	Johnston	\$1,306.56	114	107	\$759.40	95	88	\$300.39	144	154
Scotland Neck	Halifax	\$1,303.84	115	156	\$807.62	76	141	\$249.14	180	176
Flat Rock	Henderson	\$1,296.34	116	165	\$719.42	119	178	\$399.24	52	38
Rowland	Robeson	\$1,295.37	117	144	\$613.96	165	179	\$365.83	67	88
Dallas	Gaston	\$1,290.51	118	104	\$750.63	99	92	\$224.88	186	126
Enfield	Halifax	\$1,290.14	119	153	\$792.89	79	154	\$260.00	175	180
Four Oaks	Johnston	\$1,283.91	120	111	\$721.19	116	102	\$284.04	160	161
Maxton	Robeson	\$1,281.14	121	151	\$631.98	159	174	\$190.93	193	68
Pine Level	Johnston	\$1,271.90	122	115	\$720.42	118	99	\$286.71	156	157
Locust	Stanly	\$1,267.36	123	140	\$726.31	115	125	\$324.58	113	103
Roseboro	Sampson	\$1,263.73	124	91	\$701.84	126	136	\$353.55	75	64
Mount Gilead	Montgomery	\$1,258.14	125	128	\$747.67	103	100	\$314.76	132	122
Taylorsville	Alexander	\$1,254.31	126	116	\$614.65	164	155	\$379.00	58	59
Kenansville	Duplin	\$1,253.87	127	119	\$644.32	149	138	\$345.82	85	84
Stanfield	Stanly	\$1,248.50	128	138	\$768.36	89	101	\$336.75	99	104
Norwood	Stanly	\$1,247.99	129	142	\$745.53	105	113	\$339.31	94	99
Mars Hill	Madison	\$1,240.86	130	135	\$778.44	85	81	\$292.98	150	163
Trent Woods	Craven	\$1,233.57	131	137	\$685.15	132	134	\$338.66	97	98
Marshville	Union	\$1,232.43	132	123	\$727.05	113	103	\$273.19	166	172
Valdese	Burke	\$1,230.76	133	125	\$625.17	161	142	\$262.90	170	177
Plymouth	Washington	\$1,226.36	134	120	\$666.71	138	143	\$280.18	161	164
Angier	Harnett	\$1,217.03	135	134	\$656.75	141	147	\$275.36	164	156
Coats	Harnett	\$1,214.61	136	110	\$654.67	143	132	\$295.82	148	142
Mount Olive	Wayne	\$1,214.11	137	139	\$653.72	144	151	\$306.86	141	131
Fremont	Wayne	\$1,213.42	138	158	\$656.27	142	163	\$296.90	147	169
Raeford	Hoke	\$1,210.19	139	136	\$618.38	163	150	\$308.29	137	130
Fair Bluff	Columbus	\$1,208.44	140	150	\$652.89	146	161	\$324.54	114	136
Ramseur	Randolph	\$1,205.45	141	126	\$728.51	111	109	\$308.27	138	87
Midland	Cabarrus	\$1,198.23	142	173	\$749.65	101	133	\$246.63	181	185
Fairmont	Robeson	\$1,197.90	143	162	\$601.16	169	182	\$365.37	69	72
Biscoe	Montgomery	\$1,197.50	144	124	\$749.26	102	84	\$318.50	129	125
Landis	Rowan	\$1,190.70	145	147	\$694.67	127	128	\$323.28	119	123
St. Pauls	Robeson	\$1,189.67	146	167	\$586.84	170	171	\$365.62	68	75
Granite Falls	Caldwell	\$1,185.68	147	152	\$641.28	152	158	\$310.25	136	144
Boonville	Yadkin	\$1,185.68	148	155	\$752.75	98	117	\$297.85	146	151
La Grange	Lenoir	\$1,185.24	149	145	\$660.68	140	145	\$261.67	172	168
Granite Quarry	Rowan	\$1,185.04	150	141	\$733.15	110	96	\$323.00	121	119

LOW BURDEN — LOWER QUARTILE

Denton	Davidson	\$1,181.06	151	130	\$687.09	130	112	\$328.55	105	102
Erwin	Harnett	\$1,180.05	152	131	\$632.16	158	159	\$285.99	157	155
Windsor	Bertie	\$1,178.95	153	161	\$474.45	188	185	\$300.32	145	147
Spindale	Rutherford	\$1,177.02	154	143	\$689.44	129	120	\$327.04	109	121
Ranlo	Gaston	\$1,173.62	155	149	\$775.24	86	86	\$229.44	185	188
China Grove	Rowan	\$1,173.16	156	132	\$726.74	114	98	\$323.17	120	118
Richlands	Onslow	\$1,170.75	157	79	\$533.13	181	177	\$386.76	56	55
Liberty	Randolph	\$1,169.60	158	148	\$666.19	139	131	\$332.73	101	92
Garysburg	Northampton	\$1,167.02	159	146	\$633.34	156	137	\$279.79	162	167
Hudson	Caldwell	\$1,160.48	160	160	\$644.92	148	164	\$315.47	131	141
Walnut Cove	Stokes	\$1,142.05	161	164	\$690.32	128	149	\$273.90	165	159
Lake Park	Union	\$1,137.13	162	157	\$704.00	124	124	\$242.43	183	179
River Bend	Craven	\$1,135.57	163	168	\$585.71	171	166	\$287.13	155	165
Pinetops	Edgecombe	\$1,132.81	164	133	\$581.92	172	162	\$292.00	151	112
Holly Ridge	Onslow	\$1,121.65	165	122	\$492.04	185	183	\$351.59	77	50
Walkertown	Forsyth	\$1,116.06	166	154	\$745.65	104	104	\$249.67	179	184
Yadkinville	Yadkin	\$1,111.31	167	169	\$720.43	117	121	\$293.13	149	149
Snow Hill	Greene	\$1,103.41	168	170	\$537.27	180	173	\$252.84	178	174
Rockwell	Rowan	\$1,091.80	169	163	\$653.42	145	130	\$323.85	118	124

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2006 RANK	2005 RANK	PROPERTY TAX BURDEN PER CAPITA	2006 RANK	2005 RANK	SALES TAX BURDEN PER CAPITA	2006 RANK	2005 RANK
Oak Ridge	Guilford	\$1,086.26	170	171	\$719.29	120	114	\$222.18	187	193
Troy	Montgomery	\$1,075.49	171	159	\$652.06	147	129	\$313.69	135	109
Wingate	Union	\$1,068.26	172	166	\$625.23	160	148	\$216.27	188	187
Badin	Stanly	\$1,058.70	173	172	\$576.99	173	156	\$321.80	125	100
Marvin	Union	\$1,057.77	174	175	\$619.63	162	153	\$203.28	192	192
Brunswick	Columbus	\$1,054.59	175	176	\$525.87	182	186	\$322.67	122	134
Wilson's Mills	Johnston	\$1,050.88	176	177	\$633.26	157	160	\$233.76	184	186
Sharpsburg	Nash ^a	\$1,033.26	177	181	\$610.26	166	165	\$285.75	158	158
Drexel	Burke	\$1,032.02	178	174	\$519.80	183	168	\$262.30	171	175
Tobaccoville	Forsyth	\$979.86	179	180	\$634.49	155	152	\$215.38	189	190
Yanceyville	Caswell	\$974.53	180	193	\$451.00	191	192	\$214.68	190	191
Glen Alpine	Burke	\$963.86	181	178	\$502.84	184	181	\$244.22	182	178
Hildebran	Burke	\$955.29	182	179	\$488.38	186	184	\$260.51	174	170
Stokesdale	Guilford	\$946.71	183	183	\$605.77	168	157	\$187.03	195	194
Boiling Springs	Cleveland	\$944.27	184	182	\$554.78	176	167	\$211.68	191	189
Greenlevel	Alamance	\$943.86	185	189	\$486.13	187	191	\$348.64	82	93
Franklinville	Randolph	\$927.12	186	185	\$458.16	190	189	\$328.14	107	106
Wesley Chapel	Union	\$926.75	187	186	\$548.39	177	172	\$185.04	196	197
Mineral Springs	Union	\$922.57	188	188	\$557.14	175	170	\$187.90	194	195
Wentworth	Rockingham	\$910.10	189	184	\$433.26	193	193	\$325.88	112	116
Hemby Bridge	Union	\$899.68	190	190	\$542.90	178	175	\$182.86	198	196
Fairview	Union	\$890.40	191	192	\$539.03	179	180	\$183.95	197	199
Rutherford College	Burke	\$889.17	192	187	\$442.52	192	190	\$260.72	173	173
Polkton	Anson	\$873.31	193	191	\$473.19	189	188	\$264.97	169	183
Connelly Springs	Burke	\$849.85	194	196	\$381.28	196	196	\$268.91	168	181
Red Oak	Nash	\$839.59	195	194	\$422.42	194	194	\$341.85	91	96
Cajah's Mountain	Caldwell	\$819.81	196	198	\$379.64	198	198	\$313.87	134	138
Gamewell	Caldwell	\$819.17	197	197	\$379.64	198	198	\$314.22	133	139
Wallburg	Davidson	\$793.67	198	195	\$413.70	195	195	\$288.56	153	128
Belwood	Cleveland	\$689.35	199	199	\$380.24	197	197	\$153.47	199	198
Princeville ^e	Edgecombe	—	—	—	—	—	—	—	—	—

MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (228 MUNICIPALITIES RANKED)

HIGH BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$26,893.00	1	1	\$19,860.11	1	1	\$469.72	25	25
Duck	Dare	\$10,057.97	2	3	\$4,894.84	4	7	\$1,817.07	2	2
Indian Beach	Carteret	\$9,723.75	3	2	\$5,612.54	3	3	\$2,265.59	1	1
Beech Mountain	Watauga	\$9,148.44	4	4	\$6,711.61	2	2	\$518.35	15	16
Ocean Isle Beach	Brunswick	\$8,753.65	5	5	\$4,105.79	7	5	\$476.82	19	17
Sugar Mountain	Avery	\$7,634.21	6	6	\$4,381.71	6	6	\$531.28	13	8
Seven Devils	Watauga	\$6,514.68	7	7	\$4,805.64	5	4	\$525.31	14	14
Topsail Beach	Pender	\$5,603.89	8	8	\$3,013.39	8	8	\$944.82	4	4
Holden Beach	Brunswick	\$5,295.69	9	9	\$2,363.66	10	10	\$478.83	17	20
Highlands	Macon	\$4,737.28	10	10	\$2,602.82	9	9	\$1,091.35	3	3
North Topsail Beach	Onslow	\$4,190.20	11	11	\$2,196.02	11	12	\$378.14	50	92
Santeetlah	Graham	\$3,640.69	12	14	\$2,048.77	12	13	\$603.28	6	7
White Lake	Bladen	\$3,400.85	13	12	\$1,459.95	15	15	\$539.10	9	6
Caswell Beach	Brunswick	\$3,056.44	14	13	\$1,810.00	13	11	\$476.94	18	23
Montreat	Buncombe	\$2,463.92	15	15	\$1,481.25	14	14	\$652.58	5	5
Dublin	Bladen	\$2,299.74	16	17	\$762.53	64	53	\$296.83	137	123
Clarkton	Bladen	\$2,286.09	17	21	\$768.04	61	60	\$284.53	152	106
Banner Elk	Avery	\$2,249.53	18	19	\$1,302.82	17	16	\$544.55	7	9
Belville	Brunswick	\$2,228.40	19	18	\$1,222.96	18	17	\$472.87	24	26
Linden	Cumberland	\$2,046.79	20	16	\$578.99	155	151	\$356.24	74	98
Saluda	Polk	\$2,009.02	21	22	\$1,307.33	16	18	\$353.50	76	70
Tar Heel	Bladen	\$1,837.79	22	25	\$660.38	112	94	\$262.74	176	165
Atkinson	Pender	\$1,819.52	23	30	\$1,026.97	22	25	\$400.08	46	48
Newland	Avery	\$1,810.16	24	23	\$1,072.58	20	20	\$538.71	10	11
Bolivia	Brunswick	\$1,806.75	25	37	\$913.26	33	30	\$475.73	21	18
Warrenton	Warren	\$1,771.83	26	24	\$1,028.64	21	19	\$328.18	101	96
Robbinsville	Graham	\$1,761.92	27	44	\$1,203.62	19	40	\$331.85	96	122
Sandy Creek	Brunswick	\$1,722.95	28	28	\$1,004.25	24	21	\$476.34	20	19
Northwest	Brunswick	\$1,703.88	29	29	\$962.78	27	24	\$473.81	23	21

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK
Dillsboro	Jackson	\$1,693.19	30	33	\$1,010.34	23	23	\$458.18	27	24
East Arcadia	Bladen	\$1,686.23	31	36	\$556.54	166	158	\$208.78	208	206
Bunn	Franklin	\$1,672.72	32	38	\$934.09	30	33	\$305.72	121	150
Varnamtown	Brunswick	\$1,636.71	33	34	\$917.29	32	29	\$474.74	22	22
Walnut Creek	Wayne	\$1,630.50	34	31	\$1,003.22	25	22	\$484.05	16	15
Catawba	Catawba	\$1,630.20	35	35	\$971.26	26	28	\$405.10	45	33
Elk Park	Avery	\$1,579.91	36	26	\$860.19	40	36	\$539.47	8	10
Bridgeton	Craven	\$1,556.73	37	43	\$884.21	37	38	\$446.70	29	30
Foxfire Village	Moore	\$1,541.69	38	41	\$942.33	29	27	\$425.36	35	40
Rosman	Transylvania	\$1,534.45	39	53	\$847.57	41	54	\$300.40	131	147
Severn	Northampton	\$1,523.17	40	40	\$930.41	31	26	\$280.97	160	141
Bakersville	Mitchell	\$1,521.76	41	32	\$896.72	35	34	\$362.28	61	58
Stoneville	Rockingham	\$1,507.65	42	39	\$908.22	34	31	\$322.77	109	100
Love Valley	Iredell	\$1,492.27	43	52	\$807.35	45	43	\$461.80	26	31
Crossnore	Avery	\$1,482.17	44	42	\$800.22	47	48	\$535.07	12	13
Oriental	Pamlico	\$1,451.22	45	48	\$942.66	28	32	\$286.75	147	149
Grandfather Village	Avery	\$1,444.96	46	45	\$749.63	70	68	\$536.24	11	12
Faison	Duplin	\$1,442.16	47	49	\$791.06	51	46	\$347.80	81	81
Brookford	Catawba	\$1,426.20	48	46	\$689.85	98	92	\$406.51	44	32
Bath	Beaufort	\$1,410.81	49	62	\$770.91	59	62	\$414.19	43	42
Cameron	Moore	\$1,401.51	50	51	\$750.23	69	51	\$431.48	32	41
Pink Hill	Lenoir	\$1,397.89	51	47	\$760.61	65	55	\$306.22	120	119
Bethania	Forsyth	\$1,391.78	52	27	\$824.65	44	56	\$267.26	169	173
Old Fort	McDowell	\$1,388.80	53	58	\$713.96	89	86	\$417.91	39	43
Vass	Moore	\$1,387.55	54	50	\$791.04	52	39	\$427.61	33	35
Goldston	Chatham	\$1,371.31	55	71	\$800.63	46	69	\$384.70	49	47
Taylortown	Moore	\$1,358.58	56	56	\$781.83	56	45	\$426.58	34	37

AVERAGE BURDEN — SECOND AND THIRD QUANTILES

McAdenville	Gaston	\$1,353.83	57	60	\$873.62	39	37	\$321.81	110	102
Winfall	Perquimans	\$1,353.01	58	92	\$718.40	86	119	\$307.11	119	111
Littleton	Halifax	\$1,352.87	59	112	\$880.86	38	74	\$302.84	126	136
Whitakers ^b	Edgecombe	\$1,337.87	60	—	\$714.35	88	—	\$303.71	124	—
Fountain	Pitt	\$1,336.49	61	67	\$683.29	102	100	\$371.01	55	62
Cedar Point	Carteret	\$1,335.66	62	70	\$731.79	81	75	\$302.01	127	146
Columbia	Tyrrell	\$1,330.59	63	79	\$846.93	42	57	\$240.62	192	184
Chocowinity	Beaufort	\$1,330.40	64	61	\$732.75	79	61	\$418.38	38	34
Halifax	Halifax	\$1,319.65	65	141	\$782.81	55	130	\$262.67	177	186
Cleveland	Rowan	\$1,315.94	66	69	\$839.47	43	42	\$320.90	111	110
Rich Square	Northampton	\$1,308.19	67	63	\$786.95	53	44	\$283.97	153	162
Chimney Rock	Rutherford	\$1,302.04	68	73	\$619.78	138	135	\$329.13	99	103
Alamance	Alamance	\$1,296.11	69	108	\$795.28	49	73	\$343.13	90	80
Minnesott Beach	Pamlico	\$1,289.95	70	83	\$888.52	36	35	\$277.40	163	181
Sims	Wilson	\$1,288.82	71	107	\$791.71	50	107	\$244.50	188	178
Misenheimer	Stanly	\$1,287.06	72	54	\$490.71	193	193	\$335.24	95	88
Harmony	Iredell	\$1,284.88	73	74	\$539.78	178	166	\$457.21	28	27
Conway	Northampton	\$1,280.53	74	68	\$765.28	63	50	\$281.93	158	166
Aulander	Bertie	\$1,280.34	75	81	\$648.75	122	103	\$299.51	134	137
Aurora	Beaufort	\$1,280.10	76	64	\$685.13	101	87	\$418.62	37	36
Stantonsburg	Wilson	\$1,279.43	77	121	\$752.55	67	112	\$254.06	180	182
Hobgood	Halifax	\$1,276.77	78	171	\$715.28	87	162	\$230.77	194	196
Colerain	Bertie	\$1,274.80	79	93	\$643.35	126	117	\$300.05	133	138
Simpson	Pitt	\$1,272.76	80	101	\$629.35	132	124	\$372.69	54	65
Pantego	Beaufort	\$1,272.71	81	59	\$677.88	106	83	\$419.82	36	39
Cooleemee	Davie	\$1,268.36	82	97	\$697.58	94	116	\$360.87	63	87
Grimesland	Pitt	\$1,266.91	83	106	\$590.48	152	150	\$373.66	52	63
Macon	Warren	\$1,266.09	84	78	\$679.72	104	95	\$330.94	97	95
Lilesville	Anson	\$1,263.50	85	77	\$768.91	60	64	\$285.37	149	154
Calypso	Duplin	\$1,262.81	86	86	\$589.89	153	152	\$350.08	79	76
Ruth	Rutherford	\$1,259.70	87	168	\$596.23	150	143	\$277.09	164	159
Black Creek	Wilson	\$1,259.49	88	118	\$774.78	58	110	\$248.10	184	169
Garland	Sampson	\$1,257.19	89	85	\$604.21	147	163	\$357.18	71	49
Teachey	Duplin	\$1,253.94	90	129	\$610.11	143	134	\$338.24	94	79
Faith	Rowan	\$1,253.62	91	88	\$767.13	62	59	\$323.28	107	108

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2006 RANK	2005 RANK	PROPERTY TAX BURDEN PER CAPITA	2006 RANK	2005 RANK	SALES TAX BURDEN PER CAPITA	2006 RANK	2005 RANK
Candor	Montgomery	\$1,253.41	92	91	\$780.87	57	47	\$316.07	113	109
Gibson	Scotland	\$1,251.83	93	87	\$731.83	80	67	\$266.50	171	164
Jamesville	Martin	\$1,251.55	94	66	\$783.23	54	49	\$294.63	140	121
Macclesfield	Edgecombe	\$1,250.71	95	89	\$611.84	141	127	\$292.74	144	142
Vanceboro	Craven	\$1,249.68	96	116	\$635.32	130	142	\$307.79	118	126
Middlesex	Nash	\$1,249.09	97	84	\$739.71	73	72	\$343.92	88	85
Hayesville	Clay	\$1,248.60	98	100	\$724.04	84	79	\$303.35	125	134
Marshall	Madison	\$1,245.85	99	65	\$799.70	48	41	\$295.91	139	129
Creswell	Washington	\$1,245.84	100	142	\$652.09	119	138	\$263.09	174	156
Bailey	Nash	\$1,244.31	101	110	\$674.14	108	99	\$342.28	91	89
Stedman	Cumberland	\$1,241.64	102	95	\$678.64	105	105	\$361.51	62	69
Lucama	Wilson	\$1,240.51	103	133	\$754.89	66	114	\$244.79	187	179
Micro	Johnston	\$1,239.81	104	75	\$700.51	93	81	\$280.59	161	157
Roper	Washington	\$1,235.30	105	114	\$643.63	125	149	\$322.91	108	128
Cofield	Hertford	\$1,233.79	106	55	\$734.70	77	58	\$324.27	105	99
Newton Grove	Sampson	\$1,233.05	107	105	\$681.79	103	118	\$356.69	73	55
Seagrove	Randolph	\$1,232.34	108	57	\$738.97	75	71	\$330.80	98	59
Star	Montgomery	\$1,229.02	109	72	\$742.93	71	52	\$316.83	112	107
Gaston	Northampton	\$1,225.76	110	90	\$700.81	92	93	\$283.86	154	139
Watha	Pender	\$1,221.50	111	126	\$640.88	128	131	\$416.42	41	51
St. Helena	Pender	\$1,218.81	112	127	\$648.06	123	128	\$415.12	42	56
Lansing	Ashe	\$1,218.51	113	104	\$622.99	137	129	\$433.59	31	29
Washington Park	Beaufort	\$1,208.49	114	96	\$703.73	91	84	\$417.32	40	38
Jackson	Northampton	\$1,203.57	115	98	\$696.00	95	85	\$282.42	157	168
Wagram	Scotland	\$1,202.15	116	76	\$739.70	74	63	\$276.14	165	113
Salemburg	Sampson	\$1,199.51	117	117	\$566.46	160	173	\$357.29	70	50
Harrellsville	Hertford	\$1,198.69	118	109	\$652.65	118	96	\$298.43	136	145
Magnolia	Duplin	\$1,198.19	119	111	\$552.87	170	160	\$347.19	83	82
Woodland	Northampton	\$1,191.82	120	99	\$665.25	111	101	\$281.84	159	158
Falkland	Pitt	\$1,191.68	121	128	\$578.21	156	146	\$372.77	53	61
Eureka	Wayne	\$1,191.35	122	80	\$619.76	139	141	\$293.68	143	148
Forest Hills	Jackson	\$1,187.10	123	125	\$686.30	100	102	\$309.90	116	144
Ronda	Wilkes	\$1,185.16	124	120	\$575.75	157	154	\$438.38	30	28
Seaboard	Northampton	\$1,181.28	125	113	\$658.78	113	97	\$293.68	142	163
Pikeville	Wayne	\$1,176.16	126	103	\$651.33	120	122	\$305.34	122	125
Parkton	Robeson	\$1,164.46	127	169	\$549.28	173	208	\$363.85	60	104
Stem	Granville	\$1,162.75	128	151	\$618.44	140	145	\$360.82	64	66
Stovall	Granville	\$1,158.58	129	145	\$597.13	149	170	\$359.67	67	67
Como	Hertford	\$1,150.54	130	82	\$625.80	135	111	\$268.53	167	160
Godwin	Cumberland	\$1,148.42	131	115	\$552.47	171	165	\$388.31	48	72
Parmele	Martin	\$1,146.40	132	122	\$719.60	85	77	\$262.87	175	171
High Shoals	Gaston	\$1,144.77	133	124	\$741.49	72	66	\$224.41	201	202
Bostic	Rutherford	\$1,144.71	134	130	\$724.45	83	78	\$244.39	189	191
East Bend	Yadkin	\$1,142.64	135	132	\$750.90	68	65	\$303.78	123	133
Winton	Hertford	\$1,142.46	136	94	\$626.82	134	106	\$278.14	162	127
Autryville	Sampson	\$1,139.84	137	146	\$606.21	145	156	\$357.39	69	53
New London	Stanly	\$1,134.43	138	140	\$642.56	127	120	\$339.67	93	91
Webster	Jackson	\$1,134.00	139	149	\$658.72	114	115	\$275.03	166	174
Seven Springs	Wayne	\$1,130.64	140	20	\$654.77	117	125	\$309.75	117	112
Richfield	Stanly	\$1,129.36	141	136	\$627.92	133	132	\$313.18	115	74
Peletier	Carteret	\$1,126.51	142	148	\$656.52	116	108	\$266.45	172	177
Bogue	Carteret	\$1,122.37	143	153	\$657.37	115	109	\$268.19	168	180
Oak City	Martin	\$1,117.74	144	123	\$675.51	107	88	\$267.17	170	167
Bayboro	Pamlico	\$1,116.02	145	150	\$734.26	78	82	\$229.45	197	201
Hot Springs	Madison	\$1,115.14	146	144	\$689.49	99	89	\$294.19	141	151
Vandemere	Pamlico	\$1,112.07	147	155	\$738.23	76	80	\$230.05	195	204
Wade	Cumberland	\$1,111.67	148	143	\$561.43	162	164	\$360.59	66	64
Lewiston Woodville	Bertie	\$1,109.78	149	164	\$543.54	177	168	\$299.42	135	130
Everetts	Martin	\$1,109.14	150	134	\$691.20	96	90	\$258.18	178	170
Falcon	Cumberland	\$1,107.59	151	119	\$529.77	180	177	\$357.50	68	57
Lasker	Northampton	\$1,105.84	152	154	\$606.46	144	148	\$283.05	155	161
Roxobel	Bertie	\$1,093.20	153	158	\$511.92	186	172	\$301.61	128	140
Hamilton	Martin	\$1,091.98	154	135	\$669.41	110	98	\$251.92	183	176
Bolton	Columbus	\$1,091.68	155	147	\$611.70	142	159	\$324.93	103	116

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK
Ellerbe	Richmond	\$1,085.05	156	131	\$554.79	168	144	\$351.58	77	73
Speed	Edgecombe	\$1,084.97	157	139	\$572.52	158	140	\$295.92	138	132
Bear Grass	Martin	\$1,084.28	158	138	\$669.63	109	91	\$257.66	179	175
Lumber Bridge	Robeson	\$1,080.92	159	179	\$499.47	190	209	\$365.83	57	101
Sedalia	Guilford	\$1,076.32	160	152	\$726.93	82	76	\$225.16	200	199
Walstonburg	Greene	\$1,070.16	161	181	\$547.17	174	187	\$235.73	193	193
Mesic ^b	Pamlico	\$1,065.02	162	—	\$711.32	90	—	\$220.27	204	—
Leggett	Edgecombe	\$1,063.09	163	137	\$570.82	159	137	\$290.26	146	124
Powellsville	Bertie	\$1,052.93	164	163	\$465.48	203	190	\$301.50	129	135
Danbury	Stokes	\$1,052.47	165	178	\$649.50	121	147	\$252.23	182	183
Cerro Gordo	Columbus	\$1,047.01	166	166	\$520.70	183	192	\$324.28	104	117
Ellenboro	Rutherford	\$1,039.45	167	185	\$544.83	176	178	\$242.22	190	192
Morven	Anson	\$1,037.09	168	167	\$554.60	169	169	\$285.30	150	172
Dover	Craven	\$1,036.96	169	165	\$500.20	189	191	\$245.03	186	187

LOW BURDEN — LOWER QUARTILE

Red Cross	Stanly	\$1,030.40	170	173	\$556.15	167	171	\$339.94	92	94
Sandyfield	Columbus	\$1,028.70	171	162	\$549.83	172	182	\$323.83	106	115
Askewville	Bertie	\$1,024.95	172	182	\$492.02	192	185	\$301.18	130	131
Rhodhiss	Burke	\$1,018.65	173	157	\$556.99	165	153	\$253.75	181	185
Kelford	Bertie	\$1,013.96	174	188	\$475.07	198	188	\$300.32	132	143
Stonewall	Pamlico	\$1,010.91	175	172	\$690.64	97	104	\$214.24	206	207
Conetoe	Edgecombe	\$1,004.53	176	156	\$503.51	187	176	\$291.13	145	120
Turkey	Sampson	\$1,002.65	177	174	\$492.48	191	199	\$360.71	65	54
Harrells	Sampson	\$996.97	178	177	\$472.18	199	203	\$356.93	72	52
East Laurinburg	Scotland	\$987.38	179	176	\$564.19	161	155	\$204.55	209	208
Cedar Rock	Caldwell	\$984.89	180	184	\$546.23	175	181	\$313.46	114	118
Milton	Caswell	\$982.07	181	186	\$502.16	188	175	\$265.31	173	189
Hassell	Martin	\$976.00	182	160	\$597.45	148	123	\$227.12	198	194
Grover	Cleveland	\$973.34	183	170	\$559.50	163	157	\$226.15	199	203
Trenton	Jones	\$971.56	184	175	\$634.44	131	113	\$245.99	185	190
Hookerton	Greene	\$969.14	185	198	\$490.07	194	198	\$220.47	203	197
Ossipee	Alamance	\$964.81	186	200	\$489.46	195	211	\$348.10	80	71
Ansonville	Anson	\$961.89	187	180	\$522.61	181	179	\$284.96	151	153
Castalia	Nash	\$960.65	188	161	\$467.66	202	186	\$344.08	87	90
Proctorville	Robeson	\$955.10	189	201	\$433.85	209	219	\$396.72	47	45
Grantsboro	Pamlico	\$951.47	190	193	\$647.50	124	121	\$199.99	210	211
Dobbins Heights	Richmond	\$949.93	191	159	\$471.76	200	184	\$347.68	82	46
Boardman	Columbus	\$949.78	192	199	\$468.17	201	207	\$325.87	102	114
Alliance	Pamlico	\$948.48	193	195	\$625.45	136	133	\$193.11	212	215
Arapahoe	Pamlico	\$944.88	194	196	\$639.88	129	126	\$197.52	211	213
Peachland	Anson	\$937.34	195	189	\$517.75	185	180	\$285.54	148	152
Middleburg	Vance	\$935.21	196	191	\$519.74	184	174	\$241.46	191	188
McFarlan	Anson	\$934.11	197	192	\$521.32	182	183	\$282.90	156	155
Whitsett	Guilford	\$917.11	198	194	\$605.77	146	136	\$187.03	215	210
Spencer Mountain	Gaston	\$909.56	199	102	\$588.99	154	70	\$172.49	219	105
Centerville	Franklin	\$907.32	200	197	\$537.29	179	167	\$186.72	216	214
Maysville	Jones	\$906.54	201	202	\$557.96	164	161	\$212.20	207	205
Pollocksville	Jones	\$905.66	202	187	\$595.73	151	139	\$229.80	196	195
Hoffman	Richmond	\$902.55	203	183	\$433.37	210	197	\$344.09	86	68
Swepsonville	Alamance	\$889.61	204	208	\$425.13	213	215	\$345.43	85	83
Cove City	Craven	\$883.06	205	206	\$459.59	205	204	\$219.74	205	200
Raynham	Robeson	\$877.35	206	212	\$397.54	219	218	\$355.29	75	97
Norman	Richmond	\$870.52	207	190	\$399.22	218	210	\$350.67	78	44
Rennert	Robeson	\$862.98	208	213	\$368.53	222	220	\$365.02	58	77
Momeyer	Nash	\$857.29	209	204	\$438.84	208	200	\$346.18	84	84
Staley	Randolph	\$855.89	210	203	\$432.95	211	206	\$328.97	100	93
Marietta	Robeson	\$853.57	211	214	\$351.70	224	222	\$377.35	51	60
McDonald	Robeson	\$850.77	212	215	\$362.14	223	221	\$364.11	59	78
Orrum	Robeson	\$844.51	213	216	\$351.70	224	222	\$368.29	56	75
Dortches	Nash	\$842.12	214	207	\$422.42	214	202	\$343.24	89	86
Kittrell	Vance	\$836.73	215	210	\$481.38	196	194	\$223.74	202	198
Lawndale	Cleveland	\$818.76	216	205	\$461.85	204	195	\$190.74	214	209
Kingstown	Cleveland	\$813.62	217	209	\$478.31	197	189	\$191.42	213	212

MUNICIPALITY	COUNTY	LOCAL REVENUES			PROPERTY TAX BURDEN			SALES TAX BURDEN		
		PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK	PER CAPITA	2006 RANK	2005 RANK
Earl	Cleveland	\$787.92	218	211	\$450.60	206	196	\$185.96	217	216
Lattimore	Cleveland	\$760.48	219	217	\$439.40	207	201	\$178.35	218	217
Waco	Cleveland	\$748.80	220	218	\$430.33	212	205	\$169.17	220	218
Polkville	Cleveland	\$724.48	221	219	\$402.13	216	213	\$162.66	222	220
Fallston	Cleveland	\$719.24	222	220	\$407.89	215	212	\$164.73	221	219
Casar	Cleveland	\$711.29	223	221	\$399.31	217	214	\$161.21	223	221
Patterson Springs	Cleveland	\$689.09	224	222	\$380.24	220	216	\$153.47	224	222
Mooreboro	Cleveland	\$684.23	225	223	\$380.24	220	216	\$153.47	224	222
Gatesville ^c	Gates	—	—	—	—	—	—	—	—	—
Greenevers ^c	Duplin	—	—	—	—	—	—	—	—	—
Saratoga ^c	Wilson	—	—	—	—	—	—	—	—	—

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 2005 AFIR by December 31, 2007.
- c) Results could not be calculated; municipality did not submit FY 2005 and FY 2006 AFIR by December 31, 2007.

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

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

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, 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

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.

*“To prejudge other men’s notions
before we have looked into them
is not to show their darkness
but to put out our own eyes.”*

JOHN LOCKE (1632–1704)

AUTHOR, TWO TREATIES OF GOVERNMENT AND
FUNDAMENTAL CONSTITUTIONS OF CAROLINA