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By the Numbers 2004

What Government Costs in North Carolina Cities and Counties

Ranks every city, town, and county in North Carolina by the average taxes and fees they collect (per person and as a share of income) and includes extensive financial data for each local jurisdiction.

By Michael Lowrey

Innovation Guide

**Center for
Local
Innovation**



*New Ideas for Governing North
Carolina's Cities and Counties*

By the Numbers 2004

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By the Numbers 2004: What Government Costs in North Carolina Cities and Counties is a publication of the Center for Local Innovation, a division of the John Locke Foundation. Its purpose is to inform North Carolinians about their local governments and promote debate and discussion about the future of city and county fiscal policy in North Carolina. It is not intended to advance or impede legislation before local, state, or federal lawmaking bodies.

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By the Numbers 2004

What Government Costs in North Carolina Cities and Counties

Counties and towns are a critical level of government in North Carolina, providing or administering many critical 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, *By the Numbers 2004* provides information on 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, 1) as a percentage of income (for counties) and 2) per capita (for counties and municipalities). We then constructed a set of rankings to more clearly view the cost of local government.

Although this analysis is by no means definitive, it moves citizens one step closer to grappling with this complicated issue.

Findings

North Carolina collected over \$15.6 billion in state tax and fee revenues for fiscal year 2001-2002, the latest year for which complete data is available. This represented 6.9 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$10.2 billion in property, sales, and other taxes and fees, representing another 4.5 percent of personal income. Combining the two yields an 11.4 percent state and local tax and fee burden. Federal collections raise the total tax burden on North Carolinians to approximately 30.3 percent of personal income, on average.

Fiscal Year 2001-02, the most recent years for which data are available, saw a substantial increase in the local tax burden in North Carolina after several years of essentially going sideways. Local tax and fee collections per capita stood at \$968.06 (4.27 percent of per capita personal income in the median county), compared to \$915.81 (4.07 percent of per capita personal income) the year previous. Property tax collections were largely responsible for the increased revenues. Sales tax revenues were generally lower across the state, as a weakening economy reduced individual spending, upon which sales tax is collected.

In 2001-2002 the median total property tax burden by county in North Carolina was 2.10 percent of income, or just over \$500 per person. The range was from \$1,301 per person in Dare County to \$241 per person in Swain County. County rates ranged from 4.86 percent of income in Dare County to 1.28 percent in Alexander County.

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

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 continuing budgetary difficulties have left the governor and General Assembly seemingly perpetually trying to close a state budget gap. This, of course, also has effects on local government. When combined with a slow economy, local governments collected an increasing amount from their citizens in 2001-2002.

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 <http://www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm>.

BTN examines property tax, sales tax, and total local government collections of all taxes and fees for counties and municipalities for fiscal year 2001-2002, the latest year for which data is available. For each of the three categories, a revenue per-capita figure was computed. County-wide 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.

The amount that the average citizen in the different North Carolina counties pays for local government, county and municipal, is presented as a dollar amount and a percentage of income on pages 6 through 9.

Appendix A focuses on counties by themselves, including data on property tax, sales tax, and total county collections both per capita and 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.

In Appendix B, the combined town and county tax burden is presented. Municipalities are sorted by population and then ranked within four population ranges (under 1,000 population; 1,000-4,999; 5,000-24,999; and 25,000 and over). Information on property sales, and total local tax and fee collections is presented.

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.

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

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government, it 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 residential and business taxpayers are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for the 2000-01 fiscal year. To make fair comparisons, these earlier year figures have been adjusted for inflation. Readers wishing to obtain actual collections in 2000-01 may multiply the listing by 0.9871. Partial data for 1999-2000 are also included; the appropriate adjustment factor is .9547.

Local tax burden up

In fiscal 2001-02, the typical resident of the median county in North Carolina paid \$968 in taxes and fees to county and municipal governments. This accounted for 4.21 percent of personal income. This represents a 5.7 percent increase over 2000-01, when collections were an inflation-adjusted \$916. Collections in 1999-00 were \$920 per capita. The total cost of local government as a percentage of income shows a similar increase:

<u>Fiscal Year</u>	<u>Median County</u>	<u>Average County</u>	<u>Statewide Average</u>
1999-00	4.14%	4.27%	4.33%
2000-01	4.07%	4.17%	4.28%
2001-02	4.21%	4.37%	4.44%

The growth in local revenues was broad-based; per-capita collections were up in 85 of the state's 100 counties.

The weakening economy also had an effect on local government finances. Per capita sales taxes were lower in most jurisdictions in 2001-02 than in 2000-01. Almost all of the increase in local government revenues from 2000-01 to 2001-02 came from higher property tax collections. In 2001-02, median property tax collections were \$510, or 2.10 percent of personal income.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$3,044 per capita). Mecklenburg (\$2,092), New Hanover (\$1,791), Currituck (\$1,794) and Durham (\$1,780) also rank in the top five in the average revenues per capita collected 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.

Hoke (\$567), Caswell (\$573), Gates (\$615), Alexander (\$627), and Madison (\$639) county residents paid the lowest average amounts in taxes and fees to local governments.

The results were somewhat different when looking at the local tax burden as a percentage of personal income. Dare County again leads the way with county and municipal revenue accounting for 11.37 percent of per-capita personal income. Second through fifth were Brunswick (7.13 percent of per-capita personal income), Hyde (7.13 percent), Bladen (6.94 percent), and Currituck (6.86 percent) counties.

By comparison, taxes and fees collected by local government accounted for 2.72 percent of personal per-capita income in Alexander County. In eight other counties, total collections were at 3.25 percent of per capital personal income or less.

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

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

County	Combined Property Tax Burden as		Combined Property Tax		County	Combined Property Tax Burden as		Combined Property Tax	
	% of Income	Rank	Per Capita	Rank		% of Income	Rank	Per Capita	Rank
N.C. Median	2.10%	—	\$502.33	—	Duplin	2.12%	50	\$440.19	65
Dare	4.86%	1	\$1,300.50	1	Montgomery	2.09%	51	\$429.69	69
Brunswick	4.07%	2	\$938.52	5	Perquimans	2.05%	52	\$416.44	73
New Hanover	3.41%	3	\$988.66	3	Cumberland	2.05%	53	\$526.23	37
Hyde	3.39%	4	\$694.19	13	Robeson	2.04%	54	\$358.41	89
Currituck	3.28%	5	\$858.50	7	Johnston	2.04%	55	\$502.85	50
Warren	3.20%	6	\$533.29	34	Alleghany	2.04%	56	\$505.66	47
Durham	3.09%	7	\$942.77	4	Yadkin	2.04%	57	\$454.00	62
Tyrrell	2.94%	8	\$544.12	28	Chatham	2.03%	58	\$640.12	17
Mecklenburg	2.93%	9	\$1,125.72	2	Pasquotank	2.02%	59	\$464.20	56
Person	2.91%	10	\$636.49	18	Surry	2.01%	60	\$459.52	59
Orange	2.90%	11	\$875.49	6	Rutherford	1.95%	61	\$412.86	76
Carteret	2.84%	12	\$761.84	10	Graham	1.95%	62	\$374.45	84
Martin	2.80%	13	\$580.11	24	Mitchell	1.94%	63	\$398.53	81
Scotland	2.79%	14	\$576.11	25	Ashe	1.93%	64	\$443.04	64
Macon	2.74%	15	\$651.67	15	Richmond	1.93%	65	\$406.71	78
Guilford	2.68%	16	\$827.86	8	Chowan	1.92%	66	\$455.85	60
Pender	2.63%	17	\$525.04	38	Cherokee	1.92%	67	\$367.56	86
Transylvania	2.59%	18	\$645.94	16	Burke	1.91%	68	\$430.16	68
Northampton	2.55%	19	\$510.13	46	Gates	1.91%	69	\$361.16	88
Edgecombe	2.55%	20	\$540.80	29	Cleveland	1.91%	70	\$419.24	70
Avery	2.51%	21	\$589.79	23	Polk	1.90%	71	\$568.90	27
Cabarrus	2.46%	22	\$710.87	12	Henderson	1.90%	72	\$511.22	44
Halifax	2.45%	23	\$483.44	54	Nash	1.89%	73	\$521.27	40
Bladen	2.45%	24	\$529.31	35	Jones	1.88%	74	\$384.24	83
Lee	2.44%	25	\$651.73	14	Columbus	1.87%	75	\$417.35	71
Gaston	2.44%	26	\$626.63	19	Bertie	1.86%	76	\$393.04	82
Rockingham	2.41%	27	\$533.40	33	Pitt	1.86%	77	\$461.21	58
Lincoln	2.41%	28	\$504.92	48	Anson	1.83%	78	\$417.30	72
Wilson	2.38%	29	\$597.26	22	Moore	1.81%	79	\$570.94	26
Hertford	2.33%	30	\$489.75	53	Wilkes	1.81%	80	\$453.58	63
Washington	2.32%	31	\$454.12	61	Alamance	1.80%	81	\$470.79	55
Forsyth	2.32%	32	\$747.11	11	Madison	1.80%	82	\$371.96	85
Stanly	2.30%	33	\$527.82	36	Stokes	1.79%	83	\$402.12	80
Haywood	2.30%	34	\$534.42	32	Randolph	1.78%	84	\$416.30	74
Jackson	2.27%	35	\$511.71	43	Harnett	1.77%	85	\$356.26	90
Lenoir	2.25%	36	\$535.94	31	Sampson	1.73%	86	\$352.75	93
Pamlico	2.25%	37	\$515.81	42	Union	1.73%	87	\$430.54	67
Catawba	2.24%	38	\$613.41	20	Davie	1.70%	88	\$503.13	49
Vance	2.23%	39	\$462.13	57	Greene	1.69%	89	\$342.21	94
Beaufort	2.22%	40	\$501.82	51	Davidson	1.69%	90	\$436.83	66
Wake	2.22%	41	\$817.80	9	Caldwell	1.68%	91	\$406.30	79
Camden	2.21%	42	\$511.06	45	Granville	1.67%	92	\$363.39	87
Rowan	2.20%	43	\$520.74	41	Wayne	1.63%	93	\$354.38	92
Buncombe	2.18%	44	\$609.42	21	McDowell	1.62%	94	\$320.12	96
Hoke	2.17%	45	\$284.54	99	Clay	1.61%	95	\$355.68	91
Yancey	2.16%	46	\$413.00	75	Craven	1.59%	96	\$409.07	77
Watauga	2.15%	47	\$523.58	39	Caswell	1.48%	97	\$291.25	98
Franklin	2.13%	48	\$493.79	52	Onslow	1.38%	98	\$331.04	95
Iredell	2.12%	49	\$539.01	30	Swain	1.36%	99	\$241.12	100
					Alexander	1.28%	100	\$295.42	97

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

County	2002 Combined Local Burden	2002 Rank	2001 Combined Local Burden	2001 Rank	%Change 2000-2001	2000 Combined Local Burden	2000 Rank
N.C. Median	\$968.06	—	\$915.81	—	5.71%	\$919.86	—
<i>High Burden — Upper Quartile</i>							
Dare	\$3,044.28	1	\$2,865.50	1	6.24%	\$2,867.47	1
Mecklenburg	\$2,091.59	2	\$2,014.30	2	3.84%	\$1,961.66	2
New Hanover	\$1,795.01	3	\$1,613.58	5	11.24%	\$1,614.34	5
Currituck	\$1,794.40	4	\$1,720.04	4	4.32%	\$1,729.19	3
Durham	\$1,779.84	5	\$1,722.16	3	3.35%	\$1,710.09	4
Brunswick	\$1,644.25	6	\$1,549.06	7	6.14%	\$1,589.78	6
Guilford	\$1,522.11	7	\$1,495.06	9	1.81%	\$1,449.59	10
Wake	\$1,504.05	8	\$1,502.35	8	0.11%	\$1,485.65	9
Orange	\$1,500.32	9	\$1,392.63	11	7.73%	\$1,357.26	11
Bladen	\$1,499.74	10	\$1,565.97	6	-4.23%	\$1,522.03	8
Hyde	\$1,459.65	11	\$1,425.98	10	2.36%	\$1,535.36	7
Forsyth	\$1,387.49	12	\$1,335.39	12	3.90%	\$1,315.97	12
Carteret	\$1,325.21	13	\$1,187.56	18	11.59%	\$1,183.42	16
Cabarrus	\$1,280.08	14	\$1,254.60	15	2.03%	\$1,253.24	14
Catawba	\$1,260.05	15	\$1,258.32	14	0.14%	\$1,270.28	13
Richmond	\$1,250.17	16	\$1,031.13	32	21.24%	\$927.23	48
Lee	\$1,207.08	17	\$1,207.40	17	-0.03%	\$1,207.51	15
Buncombe	\$1,203.77	18	\$1,181.15	19	1.91%	\$1,181.17	17
Wilson	\$1,201.51	19	\$1,214.58	16	-1.08%	\$1,169.10	18
Macon	\$1,185.69	20	\$1,174.67	20	0.94%	\$1,106.16	23
Gaston	\$1,173.16	21	\$1,138.96	23	3.00%	\$1,142.61	20
Transylvania	\$1,169.68	22	\$1,157.15	21	1.08%	\$1,103.44	24
Johnston	\$1,147.43	23	\$1,061.31	29	8.11%	\$1,057.93	28
Pasquotank	\$1,144.58	24	\$1,269.68	13	-9.85%	\$1,100.32	25
Pitt	\$1,111.76	25	\$1,117.07	24	-0.48%	\$1,137.47	21
<i>Average Burden — Second and Third Quartiles</i>							
Watauga	\$1,100.85	26	\$1,111.14	25	-0.93%	\$1,094.39	26
Moore	\$1,100.71	27	\$1,103.41	26	-0.24%	\$1,110.36	22
Edgecombe	\$1,092.35	28	\$1,153.88	22	-5.33%	\$1,142.92	19
Nash	\$1,086.61	29	\$993.67	34	9.35%	\$1,003.80	32
Chatham	\$1,078.56	30	\$1,035.99	31	4.11%	\$1,028.97	31
Beaufort	\$1,072.95	31	\$1,067.37	28	0.52%	\$1,089.25	27
Cumberland	\$1,071.15	32	\$1,068.98	27	0.20%	\$995.08	35
Person	\$1,065.85	33	\$978.54	38	8.92%	\$989.54	36
Rockingham	\$1,063.59	34	\$1,040.37	30	2.23%	\$1,002.50	33
Martin	\$1,042.94	35	\$953.70	42	9.36%	\$971.25	39
Scotland	\$1,026.57	36	\$979.35	37	4.82%	\$938.80	43
Tyrrell	\$1,025.37	37	\$941.53	45	8.90%	\$873.33	56
Craven	\$1,024.24	38	\$910.72	53	12.46%	\$919.12	51
Stanly	\$1,017.49	39	\$921.05	48	10.47%	\$925.26	49
Lincoln	\$1,007.15	40	\$914.91	51	10.08%	\$915.55	52
Vance	\$1,003.40	41	\$1,013.17	33	-0.96%	\$981.14	38
Lenoir	\$1,002.07	42	\$913.26	52	9.72%	\$947.85	41
Jones	\$999.83	43	\$614.24	97	62.77%	\$618.75	95
Franklin	\$993.85	44	\$952.88	44	4.30%	\$929.68	46
Iredell	\$988.38	45	\$987.23	35	0.12%	\$996.22	34
Davie	\$983.01	46	\$877.92	57	11.97%	\$792.32	72
Haywood	\$976.28	47	\$970.59	39	0.59%	\$944.21	42
Union	\$975.74	48	\$987.21	36	-1.16%	\$1,045.56	29
Graham	\$970.38	49	\$961.96	40	0.88%	\$914.68	53

Rankings of N.C. Counties By Combined Local Tax & Fee Burden (cont.)

County	2002 Combined Local Burden	2002 Rank	2001 Combined Local Burden	2001 Rank	%Change 2000-2001	2000 Combined Local Burden	2000 Rank
Polk	\$968.07	50	\$851.59	64	13.68%	\$804.95	68
Avery	\$968.05	51	\$953.04	43	1.57%	\$986.10	37
Alamance	\$961.24	52	\$917.83	49	4.73%	\$929.50	47
Rowan	\$958.91	53	\$916.70	50	4.60%	\$920.60	50
Henderson	\$958.35	54	\$929.74	46	3.08%	\$931.41	45
Northampton	\$954.06	55	\$873.64	58	9.21%	\$819.19	64
Warren	\$952.52	56	\$885.01	55	7.63%	\$859.01	58
Anson	\$939.83	57	\$958.55	41	-1.95%	\$952.96	40
Halifax	\$939.13	58	\$862.41	60	8.90%	\$1,033.16	30
Chowan	\$925.72	59	\$880.46	56	5.14%	\$936.54	44
Surry	\$916.67	60	\$889.75	54	3.03%	\$857.81	59
Hertford	\$914.67	61	\$922.25	47	-0.82%	\$857.65	60
Washington	\$908.70	62	\$863.11	59	5.28%	\$839.92	61
Alleghany	\$888.22	63	\$845.19	65	5.09%	\$875.24	55
Duplin	\$887.31	64	\$750.36	80	18.25%	\$832.56	62
Pamlico	\$884.97	65	\$860.50	61	2.84%	\$880.32	54
Perquimans	\$883.92	66	\$814.68	69	8.50%	\$814.89	65
Pender	\$883.73	67	\$821.42	67	7.59%	\$809.82	66
Montgomery	\$868.93	68	\$857.89	63	1.29%	\$863.74	57
Wayne	\$844.09	69	\$791.66	73	6.62%	\$751.18	77
Caldwell	\$841.23	70	\$799.80	72	5.18%	\$801.61	70
Rutherford	\$840.35	71	\$809.97	70	3.75%	\$802.27	69
Harnett	\$833.97	72	\$822.17	66	1.44%	\$799.65	71
Mitchell	\$827.98	73	\$809.38	71	2.30%	\$782.58	73
Cleveland	\$825.49	74	\$858.29	62	-3.82%	\$820.94	63
Burke	\$824.00	75	\$745.93	82	10.47%	\$752.24	76

Low Burden — Lower Quartile

Wilkes	\$823.56	76	\$749.32	81	9.91%	\$739.23	81
Jackson	\$821.23	77	\$817.69	68	0.43%	\$728.15	83
Davidson	\$810.77	78	\$770.83	76	5.18%	\$740.82	79
Randolph	\$810.44	79	\$743.71	83	8.97%	\$742.65	78
Camden	\$808.08	80	\$758.73	78	6.50%	\$684.91	88
Robeson	\$808.01	81	\$773.76	74	4.43%	\$806.78	67
Cherokee	\$802.21	82	\$765.52	77	4.79%	\$781.01	74
Yadkin	\$788.26	83	\$755.34	79	4.36%	\$776.85	75
Onslow	\$769.51	84	\$771.99	75	-0.32%	\$729.76	82
Columbus	\$766.75	85	\$735.22	84	4.29%	\$739.96	80
Ashe	\$761.53	86	\$699.76	88	8.83%	\$717.74	84
Bertie	\$748.94	87	\$702.54	87	6.60%	\$702.17	86
Swain	\$736.23	88	\$713.73	85	3.15%	\$705.96	85
Stokes	\$728.27	89	\$697.06	89	4.48%	\$661.50	90
Granville	\$727.65	90	\$695.15	90	4.68%	\$672.34	89
Yancey	\$707.44	91	\$703.25	86	0.60%	\$620.36	94
Sampson	\$695.68	92	\$684.99	91	1.56%	\$691.99	87
McDowell	\$668.42	93	\$631.96	93	5.77%	\$643.34	91
Greene	\$665.99	94	\$642.31	92	3.69%	\$624.26	93
Clay	\$649.99	95	\$625.59	94	3.90%	\$633.36	92
Madison	\$638.77	96	\$622.16	95	2.67%	\$617.21	96
Alexander	\$627.37	97	\$617.50	96	1.60%	\$591.67	100
Gates	\$614.76	98	\$597.50	98	2.89%	\$598.63	99
Caswell	\$572.81	99	\$583.85	99	-1.89%	\$615.75	97
Hoke	\$566.74	100	\$495.52	100	14.37%	\$598.90	98

Note: The 2001 and 2000 values have been adjusted for inflation.

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






County	2002 Combined Local Burden as % of Income	2002 Rank	2001 Combined Local Burden as % of Income	2001 Rank	% Change 2001-2002	2000 Combined Local Burden as % of Income	2000 Rank
N.C. Median	4.21%	—	4.07%	—	3.27%	4.14%	—
<i>High Burden — Upper Quartile</i>							
Dare	11.37%	1	10.96%	1	3.71%	11.19%	1
Brunswick	7.13%	2	6.89%	3	3.58%	7.32%	4
Hyde	7.13%	3	6.82%	4	4.46%	8.84%	2
Bladen	6.94%	4	7.26%	2	-4.38%	7.61%	3
Currituck	6.86%	5	6.77%	5	1.25%	7.09%	5
New Hanover	6.20%	6	5.69%	6	8.92%	5.82%	7
Richmond	5.92%	7	4.97%	14	19.02%	4.53%	30
Durham	5.84%	8	5.54%	8	5.43%	5.55%	8
Warren	5.72%	9	5.31%	10	7.72%	5.27%	10
Tyrrell	5.55%	10	4.98%	13	11.37%	5.18%	12
Mecklenburg	5.45%	11	5.28%	11	3.16%	5.25%	11
Edgecombe	5.14%	12	5.39%	9	-4.56%	6.52%	6
Graham	5.04%	13	5.05%	12	-0.04%	4.98%	13
Martin	5.03%	14	4.64%	23	8.40%	4.92%	16
Macon	4.99%	15	4.94%	15	0.90%	4.73%	20
Pasquotank	4.98%	16	5.57%	7	-10.66%	4.95%	15
Scotland	4.97%	17	4.72%	20	5.36%	4.45%	34
Orange	4.96%	18	4.62%	24	7.46%	4.53%	29
Carteret	4.94%	19	4.51%	27	9.62%	4.56%	26
Guilford	4.92%	20	4.81%	18	2.38%	4.68%	23
Jones	4.90%	21	3.01%	92	62.74%	3.63%	71
Person	4.88%	22	4.40%	33	10.90%	4.52%	31
Vance	4.84%	23	4.82%	17	0.48%	4.69%	21
Lincoln	4.80%	24	4.27%	40	12.60%	4.31%	43
Rockingham	4.80%	25	4.69%	21	2.38%	4.54%	28
<i>Average Burden — Second and Third Quartiles</i>							
Wilson	4.79%	26	4.94%	16	-2.90%	4.85%	18
Northampton	4.77%	27	4.40%	34	8.38%	4.27%	45
Halifax	4.77%	28	4.35%	37	9.66%	5.36%	9
Beaufort	4.75%	29	4.64%	22	2.29%	4.97%	14
Transylvania	4.70%	30	4.56%	25	3.00%	4.35%	39
Johnston	4.66%	31	4.33%	38	7.71%	4.39%	37
Washington	4.65%	32	4.43%	32	4.97%	4.33%	41
Robeson	4.61%	33	4.40%	35	4.73%	4.61%	25
Catawba	4.60%	34	4.46%	30	3.29%	4.55%	27
Gaston	4.57%	35	4.45%	31	2.80%	4.51%	32
Lee	4.52%	36	4.48%	29	0.92%	4.45%	35
Watauga	4.52%	37	4.73%	19	-4.59%	4.80%	19
Pitt	4.47%	38	4.50%	28	-0.51%	4.90%	17
Stanly	4.43%	39	3.96%	54	12.04%	3.97%	60
Pender	4.43%	40	4.09%	47	8.30%	4.33%	40
Cabarrus	4.43%	41	4.32%	39	2.57%	4.36%	38
Hertford	4.36%	42	4.55%	26	-4.18%	4.63%	24
Perquimans	4.36%	43	4.03%	52	8.06%	4.19%	49
Hoke	4.33%	44	3.73%	66	16.06%	4.42%	36
Forsyth	4.31%	45	4.09%	49	5.44%	4.13%	51
Buncombe	4.30%	46	4.23%	42	1.68%	4.28%	44
Franklin	4.28%	47	4.07%	50	5.14%	4.00%	58
Duplin	4.26%	48	3.73%	65	14.32%	4.69%	22
Montgomery	4.22%	49	4.09%	48	3.25%	4.06%	55

Rankings of N.C. Counties By Combined Local Tax & Fee Burden (cont.)






County	2002 Combined		2001 Combined		% Change 2001-2002	2000 Combined	
	Local Burden as % of Income	2002 Rank	Local Burden as % of Income	2001 Rank		Local Burden as % of Income	2000 Rank
Lenoir	4.21%	50	3.87%	56	8.85%	4.32%	42
Haywood	4.20%	51	4.23%	41	-0.67%	4.15%	50
Cherokee	4.18%	52	4.09%	46	2.10%	4.23%	47
Cumberland	4.16%	53	4.21%	43	-1.16%	4.01%	57
Harnett	4.15%	54	4.10%	45	1.20%	4.00%	59
Swain	4.14%	55	4.12%	44	0.51%	4.08%	53
Anson	4.13%	56	4.37%	36	-5.43%	4.45%	33
Avery	4.11%	57	3.85%	57	6.80%	4.07%	54
Wake	4.08%	58	4.07%	51	0.18%	4.22%	48
Rowan	4.05%	59	3.82%	59	5.94%	3.88%	61
Mitchell	4.04%	60	3.89%	55	4.00%	3.83%	63
Surry	4.00%	61	3.82%	58	4.65%	3.70%	67
Craven	3.97%	62	3.52%	70	12.76%	3.66%	69
Rutherford	3.97%	63	3.78%	63	5.01%	3.78%	65
Nash	3.94%	64	3.67%	68	7.10%	3.87%	62
Union	3.92%	65	4.01%	53	-2.25%	4.24%	46
Iredell	3.89%	66	3.79%	62	2.81%	3.81%	64
Chowan	3.89%	67	3.72%	67	4.58%	4.10%	52
Wayne	3.88%	68	3.67%	69	5.93%	3.61%	72
Pamlico	3.86%	69	3.81%	60	1.25%	4.03%	56
Cleveland	3.76%	70	3.80%	61	-1.10%	3.67%	68
Yancey	3.70%	71	3.52%	71	5.01%	3.18%	85
Alamance	3.67%	72	3.48%	73	5.70%	3.52%	74
Burke	3.66%	73	3.33%	78	9.91%	3.36%	79
Jackson	3.64%	74	3.78%	64	-3.75%	3.39%	78
Alleghany	3.58%	75	3.30%	81	8.58%	3.34%	81

Low Burden — Lower Quartile



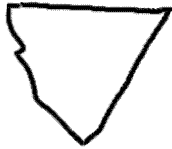


Henderson	3.56%	76	3.43%	74	3.94%	3.46%	76
Bertie	3.54%	77	3.38%	76	4.66%	3.51%	75
Yadkin	3.54%	78	3.31%	80	6.96%	3.39%	77
Moore	3.50%	79	3.52%	72	-0.53%	3.57%	73
Camden	3.49%	80	3.28%	83	6.58%	3.14%	88
Caldwell	3.47%	81	3.20%	84	8.47%	3.25%	84
Randolph	3.47%	82	3.15%	86	10.13%	3.12%	89
Columbus	3.44%	83	3.34%	77	3.24%	3.65%	70
Chatham	3.43%	84	3.29%	82	4.22%	3.28%	82
Sampson	3.42%	85	3.42%	75	0.16%	3.77%	66
McDowell	3.37%	86	3.10%	90	8.78%	3.11%	92
Granville	3.34%	87	3.13%	88	6.73%	3.11%	91
Davie	3.33%	88	2.91%	97	14.63%	2.69%	98
Ashe	3.32%	89	3.00%	94	10.82%	3.16%	87
Greene	3.30%	90	3.14%	87	5.10%	3.35%	80
Wilkes	3.28%	91	3.12%	89	5.29%	3.07%	93
Gates	3.25%	92	3.20%	85	1.66%	3.26%	83
Stokes	3.25%	93	3.10%	91	4.78%	2.99%	95
Polk	3.24%	94	2.78%	99	16.22%	2.59%	99
Onslow	3.21%	95	3.32%	79	-3.21%	3.16%	86
Davidson	3.13%	96	2.93%	96	6.72%	2.88%	97
Madison	3.08%	97	3.00%	93	2.81%	3.05%	94
Clay	2.95%	98	2.82%	98	4.37%	2.95%	96
Caswell	2.91%	99	2.95%	95	-1.07%	3.12%	90
Alexander	2.72%	100	2.61%	100	4.33%	2.54%	100

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Alamance 	2002 Burden: 3.67% 2001 Burden: 3.48% 2000 Burden: 3.52% Change FY01-02: 5.70% Rank: 72 (2002), 73 (2001) Population: 136,144 Per Capita Income: \$26,160	County Rev./Income 1.89% (100) County Rev. Per Cap. \$494.51 (98) Property Tax/Income 1.16% (99) Property Tax Per Cap. \$303.65 (92) Sales Tax/Income 0.45% (89) Sales Tax Per Capita \$118.29 (78)	County Rev./Income 1.80% (100) County Rev. Per Cap. \$474.11 (95) Property Tax/Income 1.05% (99) Property Tax Per Cap. \$277.82 (92) Sales Tax/Income 0.48% (86) Sales Tax Per Capita \$126.00 (64)	Alamance 349 (165) Burlington 46,332 (22) Elon College 7,188 (77) Graham 13,275 (75) Greenlevel 2,133 (190) Haw River 1,950 (116) Mebane 7,701 (61) Swepsonville 961 (218)
Alexander 	2002 Burden: 2.72% 2001 Burden: 2.61% 2000 Burden: 2.54% Change FY01-02: 4.33% Rank: 100 (2002), 100 (2001) Population: 34,224 Per Capita Income: \$23,046	County Rev./Income 2.34% (89) County Rev. Per Cap. \$540.15 (87) Property Tax/Income 1.23% (95) Property Tax Per Cap. \$282.57 (94) Sales Tax/Income 0.58% (47) Sales Tax Per Capita \$134.07 (45)	County Rev./Income 2.25% (86) County Rev. Per Cap. \$532.64 (83) Property Tax/Income 1.21% (92) Property Tax Per Cap. \$286.07 (90) Sales Tax/Income 0.57% (54) Sales Tax Per Capita \$135.90 (51)	Taylorsville 1,785 (105)
Alleghany 	2002 Burden: 3.58% 2001 Burden: 3.30% 2000 Burden: 3.34% Change FY01-02: 8.58% Rank: 75 (2002), 81 (2001) Population: 10,860 Per Capita Income: \$24,798	County Rev./Income 3.09% (34) County Rev. Per Cap. \$765.13 (23) Property Tax/Income 1.96% (28) Property Tax Per Cap. \$485.50 (23) Sales Tax/Income 0.56% (55) Sales Tax Per Capita \$138.73 (37)	County Rev./Income 2.80% (43) County Rev. Per Cap. \$717.11 (24) Property Tax/Income 1.71% (39) Property Tax Per Cap. \$438.70 (26) Sales Tax/Income 0.55% (62) Sales Tax Per Capita \$141.31 (45)	Sparta 1,828 (95)
Anson 	2002 Burden: 4.13% 2001 Burden: 4.37% 2000 Burden: 4.45% Change FY01-02: -5.43% Rank: 56 (2002), 36 (2001) Population: 25,358 Per Capita Income: \$22,752	County Rev./Income 2.52% (78) County Rev. Per Cap. \$573.54 (79) Property Tax/Income 1.61% (63) Property Tax Per Cap. \$366.83 (64) Sales Tax/Income 0.52% (69) Sales Tax Per Capita \$118.98 (75)	County Rev./Income 2.63% (56) County Rev. Per Cap. \$576.41 (69) Property Tax/Income 1.63% (46) Property Tax Per Cap. \$358.69 (56) Sales Tax/Income 0.55% (63) Sales Tax Per Capita \$120.32 (75)	Ansonville 636 (150) Lilesville 456 (81) McFarlan 88 (194) Morven 578 (159) Peachland 590 (189) Polkton 1,950 (177) Wadesboro 5,745 (79)
Ashe 	2002 Burden: 3.32% 2001 Burden: 3.00% 2000 Burden: 3.16% Change FY01-02: 10.82% Rank: 89 (2002), 94 (2001) Population: 24,734 Per Capita Income: \$22,928	County Rev./Income 2.87% (47) County Rev. Per Cap. \$658.55 (51) Property Tax/Income 1.78% (45) Property Tax Per Cap. \$407.22 (45) Sales Tax/Income 0.66% (26) Sales Tax Per Capita \$150.45 (22)	County Rev./Income 2.57% (67) County Rev. Per Cap. \$598.90 (60) Property Tax/Income 1.54% (61) Property Tax Per Cap. \$358.75 (55) Sales Tax/Income 0.61% (42) Sales Tax Per Capita \$143.31 (38)	Jefferson 1,446 (87) Lansing 150 (115) West Jefferson 1,083 (44)


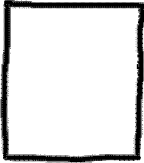



*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
 <p>Avery</p>	2002 Burden: 4.11% 2001 Burden: 3.85% 2000 Burden: 4.07% Change FY01-02: 6.80% Rank: 57 (2002), 57 (2001) Population: 17,946 Per Capita Income: \$23,535	County Rev./Income 3.33% (23) County Rev. Per Cap. \$783.37 (21) Property Tax/Income 2.22% (15) Property Tax Per Cap. \$523.52 (15) Sales Tax/Income 0.75% (11) Sales Tax Per Capita \$176.16 (11)	County Rev./Income 3.12% (23) County Rev. Per Cap. \$770.89 (19) Property Tax/Income 2.08% (14) Property Tax Per Cap. \$515.46 (14) Sales Tax/Income 0.70% (24) Sales Tax Per Capita \$172.94 (11)	Banner Elk 930 (24) Crossnore 297 (91) Elk Park 462 (56) Grandfather Village 76 (105) Newland 711 (43) Sugar Mountain 235 (5)
	 <p>Beaufort</p>	2002 Burden: 4.75% 2001 Burden: 4.64% 2000 Burden: 4.97% Change FY01-02: 2.29% Rank: 29 (2002), 22 (2001) Population: 45,672 Per Capita Income: \$22,592	County Rev./Income 2.99% (38) County Rev. Per Cap. \$675.90 (45) Property Tax/Income 1.89% (33) Property Tax Per Cap. \$427.20 (39) Sales Tax/Income 0.65% (29) Sales Tax Per Capita \$146.39 (27)	County Rev./Income 2.88% (40) County Rev. Per Cap. \$663.19 (39) Property Tax/Income 1.67% (42) Property Tax Per Cap. \$384.90 (43) Sales Tax/Income 0.65% (33) Sales Tax Per Capita \$150.02 (30)
 <p>Bertie</p>		2002 Burden: 3.54% 2001 Burden: 3.38% 2000 Burden: 3.51% Change FY01-02: 4.66% Rank: 77 (2002), 76 (2001) Population: 19,807 Per Capita Income: \$21,158	County Rev./Income 2.77% (55) County Rev. Per Cap. \$585.77 (72) Property Tax/Income 1.74% (49) Property Tax Per Cap. \$368.85 (63) Sales Tax/Income 0.46% (87) Sales Tax Per Capita \$97.92 (97)	County Rev./Income 2.65% (55) County Rev. Per Cap. \$550.48 (78) Property Tax/Income 1.59% (53) Property Tax Per Cap. \$329.44 (74) Sales Tax/Income 0.51% (76) Sales Tax Per Capita \$105.92 (95)
	 <p>Bladen</p>	2002 Burden: 6.94% 2001 Burden: 7.26% 2000 Burden: 7.61% Change FY01-02: -4.38% Rank: 4 (2002), 2 (2001) Population: 32,656 Per Capita Income: \$21,612	County Rev./Income 5.72% (4) County Rev. Per Cap. \$1,236.77 (4) Property Tax/Income 2.09% (21) Property Tax Per Cap. \$452.55 (34) Sales Tax/Income 0.59% (45) Sales Tax Per Capita \$127.43 (55)	County Rev./Income 6.06% (3) County Rev. Per Cap. \$1,307.49 (3) Property Tax/Income 2.12% (12) Property Tax Per Cap. \$456.81 (21) Sales Tax/Income 0.61% (47) Sales Tax Per Capita \$130.62 (59)
 <p>Brunswick</p>		2002 Burden: 7.13% 2001 Burden: 6.89% 2000 Burden: 7.32% Change FY01-02: 3.58% Rank: 2 (2002), 3 (2001) Population: 79,054 Per Capita Income: \$23,046	County Rev./Income 4.59% (6) County Rev. Per Cap. \$1,057.46 (6) Property Tax/Income 3.35% (3) Property Tax Per Cap. \$771.41 (4) Sales Tax/Income 0.69% (21) Sales Tax Per Capita \$159.97 (17)	County Rev./Income 4.49% (5) County Rev. Per Cap. \$1,009.62 (6) Property Tax/Income 3.26% (3) Property Tax Per Cap. \$733.58 (3) Sales Tax/Income 0.72% (19) Sales Tax Per Capita \$161.15 (17)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Buncombe 	2002 Burden: 4.30% 2001 Burden: 4.23% 2000 Burden: 4.28% Change FY01-02: 1.68% Rank: 46 (2002), 42 (2001) Population: 210,550 Per Capita Income: \$28,013	County Rev./Income 2.81% (51) County Rev. Per Cap. \$787.21 (19) Property Tax/Income 1.60% (66) Property Tax Per Cap. \$447.70 (36) Sales Tax/Income 0.60% (43) Sales Tax Per Capita \$167.00 (13)	County Rev./Income 2.76% (47) County Rev. Per Cap. \$771.48 (17) Property Tax/Income 1.58% (54) Property Tax Per Cap. \$442.85 (25) Sales Tax/Income 0.62% (41) Sales Tax Per Capita \$172.69 (12)	Asheville 70,070 (6) Biltmore Forest 1,453 (15) Black Mountain 7,596 (32) Montreat 674 (17) Weaverville 2,433 (20) Woodfin 3,538 (78)
Burke 	2002 Burden: 3.66% 2001 Burden: 3.33% 2000 Burden: 3.36% Change FY01-02: 9.91% Rank: 73 (2002), 78 (2001) Population: 89,354 Per Capita Income: \$22,505	County Rev./Income 2.35% (88) County Rev. Per Cap. \$528.10 (91) Property Tax/Income 1.50% (81) Property Tax Per Cap. \$336.96 (79) Sales Tax/Income 0.24% (100) Sales Tax Per Capita \$53.64 (100)	County Rev./Income 2.06% (94) County Rev. Per Cap. \$461.93 (99) Property Tax/Income 1.19% (93) Property Tax Per Cap. \$265.70 (95) Sales Tax/Income 0.25% (100) Sales Tax Per Capita \$55.28 (100)	Connelly Springs 1,829 (191) Drexel 1,931 (168) Glen Alpine 1,114 (181) Hildebran 1,755 (176) Morganton 17,290 (52) Rhodhiss 875 (202) Rutherford College 1,303 (186) Valdese 4,607 (101)
Cabarrus 	2002 Burden: 4.43% 2001 Burden: 4.32% 2000 Burden: 4.36% Change FY01-02: 2.57% Rank: 41 (2002), 39 (2001) Population: 140,176 Per Capita Income: \$28,917	County Rev./Income 2.48% (81) County Rev. Per Cap. \$715.70 (37) Property Tax/Income 1.59% (68) Property Tax Per Cap. \$460.42 (30) Sales Tax/Income 0.48% (84) Sales Tax Per Capita \$137.57 (41)	County Rev./Income 2.37% (77) County Rev. Per Cap. \$689.73 (34) Property Tax/Income 1.47% (71) Property Tax Per Cap. \$427.65 (29) Sales Tax/Income 0.50% (80) Sales Tax Per Capita \$144.70 (34)	Concord 59,791 (15) Harrisburg 4,918 (162) Kannapolis 38,248 (21) Midland 2,764 (179) Mount Pleasant 1,329 (53)
Caldwell 	2002 Burden: 3.47% 2001 Burden: 3.20% 2000 Burden: 3.25% Change FY01-02: 8.47% Rank: 81 (2002), 84 (2001) Population: 78,234 Per Capita Income: \$24,224	County Rev./Income 2.21% (96) County Rev. Per Cap. \$534.20 (88) Property Tax/Income 1.29% (93) Property Tax Per Cap. \$313.65 (86) Sales Tax/Income 0.47% (85) Sales Tax Per Capita \$113.43 (87)	County Rev./Income 1.98% (99) County Rev. Per Cap. \$493.82 (92) Property Tax/Income 1.13% (96) Property Tax Per Cap. \$282.64 (91) Sales Tax/Income 0.47% (87) Sales Tax Per Capita \$117.74 (84)	Cajah's Mountain 2,706 (193) Cedar Rock 315 (175) Gamewell 3,757 (194) Granite Falls 4,660 (142) Hudson 3,102 (156) Lenoir 18,456 (66) Sawmills 5,021 (84)
Camden 	2002 Burden: 3.49% 2001 Burden: 3.28% 2000 Burden: 3.14% Change FY01-02: 6.58% Rank: 80 (2002), 83 (2001) Population: 7,328 Per Capita Income: \$23,126	County Rev./Income 3.23% (27) County Rev. Per Cap. \$747.31 (27) Property Tax/Income 2.21% (16) Property Tax Per Cap. \$511.06 (17) Sales Tax/Income 0.56% (51) Sales Tax Per Capita \$130.10 (52)	County Rev./Income 3.07% (26) County Rev. Per Cap. \$710.37 (25) Property Tax/Income 2.09% (13) Property Tax Per Cap. \$482.88 (17) Sales Tax/Income 0.61% (44) Sales Tax Per Capita \$141.80 (43)	No incorporated municipalities.






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Carteret 	2002 Burden: 4.94% 2001 Burden: 4.51% 2000 Burden: 4.56% Change FY01-02: 9.62% Rank: 19 (2002), 27 (2001) Population: 60,064 Per Capita Income: \$26,800	County Rev./Income 3.26% (25) County Rev. Per Cap. \$874.96 (13) Property Tax/Income 2.15% (18) Property Tax Per Cap. \$575.28 (10) Sales Tax/Income 0.68% (24) Sales Tax Per Capita \$183.28 (8)	County Rev./Income 3.03% (30) County Rev. Per Cap. \$798.21 (16) Property Tax/Income 1.99% (18) Property Tax Per Cap. \$523.83 (13) Sales Tax/Income 0.71% (21) Sales Tax Per Capita \$187.21 (6)	Atlantic Beach 1,780 (8) Beaufort 3,787 (28) Bogue 607 (125) Cape Carteret 1,243 (42) Cedar Point 950 (73) Emerald Isle 3,564 (12) Indian Beach 93 (2) Morehead City 7,726 (7) Newport 3,428 (51) Peletier 503 (124) Pine Knoll Shores 1,534 (21)
	Caswell 	2002 Burden: 2.91% 2001 Burden: 2.95% 2000 Burden: 3.12% Change FY01-02: -1.07% Rank: 99 (2002), 95 (2001) Population: 23,718 Per Capita Income: \$19,658	County Rev./Income 2.60% (72) County Rev. Per Cap. \$510.70 (95) Property Tax/Income 1.43% (84) Property Tax Per Cap. \$281.70 (95) Sales Tax/Income 0.56% (53) Sales Tax Per Capita \$110.28 (91)	County Rev./Income 2.66% (53) County Rev. Per Cap. \$527.43 (86) Property Tax/Income 1.46% (74) Property Tax Per Cap. \$289.49 (88) Sales Tax/Income 0.59% (50) Sales Tax Per Capita \$116.29 (87)
Catawba 	2002 Burden: 4.60% 2001 Burden: 4.46% 2000 Burden: 4.55% Change FY01-02: 3.29% Rank: 34 (2002), 30 (2001) Population: 146,548 Per Capita Income: \$27,381	County Rev./Income 2.68% (64) County Rev. Per Cap. \$733.04 (30) Property Tax/Income 1.43% (85) Property Tax Per Cap. \$390.34 (55) Sales Tax/Income 0.54% (60) Sales Tax Per Capita \$147.65 (24)	County Rev./Income 2.57% (65) County Rev. Per Cap. \$726.11 (23) Property Tax/Income 1.36% (81) Property Tax Per Cap. \$384.28 (44) Sales Tax/Income 0.55% (64) Sales Tax Per Capita \$154.69 (23)	Brookford 434 (44) Catawba 721 (33) Claremont 1,079 (6) Conover 7,009 (23) Hickory 38,604 (4) Long View 4,817 (82) Maiden 3,269 (56) Newton 12,988 (38)
	Chatham 	2002 Burden: 3.43% 2001 Burden: 3.29% 2000 Burden: 3.28% Change FY01-02: 4.22% Rank: 84 (2002), 82 (2001) Population: 52,582 Per Capita Income: \$31,479	County Rev./Income 2.71% (59) County Rev. Per Cap. \$851.76 (15) Property Tax/Income 1.91% (31) Property Tax Per Cap. \$601.14 (9) Sales Tax/Income 0.42% (94) Sales Tax Per Capita \$131.97 (47)	County Rev./Income 2.55% (69) County Rev. Per Cap. \$802.88 (15) Property Tax/Income 1.72% (38) Property Tax Per Cap. \$541.89 (11) Sales Tax/Income 0.45% (93) Sales Tax Per Capita \$141.12 (46)
Cherokee 	2002 Burden: 4.18% 2001 Burden: 4.09% 2000 Burden: 4.23% Change FY01-02: 2.10% Rank: 52 (2002), 46 (2001) Population: 25,080 Per Capita Income: \$19,193	County Rev./Income 3.40% (21) County Rev. Per Cap. \$651.64 (54) Property Tax/Income 1.71% (53) Property Tax Per Cap. \$327.26 (82) Sales Tax/Income 0.93% (2) Sales Tax Per Capita \$177.54 (10)	County Rev./Income 3.23% (18) County Rev. Per Cap. \$604.05 (59) Property Tax/Income 1.73% (36) Property Tax Per Cap. \$324.37 (78) Sales Tax/Income 0.91% (3) Sales Tax Per Capita \$170.65 (13)	Andrews 1,836 (86) Murphy 1,588 (29)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Chowan 	2002 Burden: 3.89% 2001 Burden: 3.72% 2000 Burden: 4.10% Change FY01-02: 4.58% Rank: 67 (2002), 67 (2001) Population: 14,304 Per Capita Income: \$23,789	County Rev./Income 2.85% (48) County Rev. Per Cap. \$678.22 (44) Property Tax/Income 1.62% (62) Property Tax Per Cap. \$385.66 (57) Sales Tax/Income 0.63% (36) Sales Tax Per Capita \$149.66 (23)	County Rev./Income 2.78% (44) County Rev. Per Cap. \$658.49 (44) Property Tax/Income 1.57% (56) Property Tax Per Cap. \$372.31 (50) Sales Tax/Income 0.66% (30) Sales Tax Per Capita \$155.79 (20)	Edenton 5,008 (68)
Clay 	2002 Burden: 2.95% 2001 Burden: 2.82% 2000 Burden: 2.95% Change FY01-02: 4.37% Rank: 98 (2002), 98 (2001) Population: 9,216 Per Capita Income: \$22,057	County Rev./Income 2.78% (53) County Rev. Per Cap. \$613.50 (66) Property Tax/Income 1.58% (71) Property Tax Per Cap. \$349.03 (75) Sales Tax/Income 0.70% (20) Sales Tax Per Capita \$153.58 (19)	County Rev./Income 2.66% (54) County Rev. Per Cap. \$588.72 (65) Property Tax/Income 1.52% (67) Property Tax Per Cap. \$335.97 (67) Sales Tax/Income 0.68% (28) Sales Tax Per Capita \$150.95 (28)	Hayesville 470 (169)
Cleveland 	2002 Burden: 3.76% 2001 Burden: 3.80% 2000 Burden: 3.67% Change FY01-02: -1.10% Rank: 70 (2002), 61 (2001) Population: 97,271 Per Capita Income: \$21,975	County Rev./Income 2.60% (70) County Rev. Per Cap. \$571.26 (80) Property Tax/Income 1.54% (76) Property Tax Per Cap. \$338.80 (78) Sales Tax/Income 0.52% (70) Sales Tax Per Capita \$114.43 (85)	County Rev./Income 2.61% (59) County Rev. Per Cap. \$590.36 (63) Property Tax/Income 1.46% (73) Property Tax Per Cap. \$330.29 (73) Sales Tax/Income 0.51% (74) Sales Tax Per Capita \$116.09 (88)	Cleveland County Belwood 991 (222) Boiling Springs 3,917 (184) Casar 309 (N/A) Earl 235 (217) Fallston 607 (221) Grover 699 (174) Kings Mountain 10,535 (71) Kingstown 842 (210) Lattimore 429 (213) Lawndale 643 (197) Mooresboro 316 (224) Patterson Springs 618 (223) Polkville 546 (N/A) Shelby 19,610 (72) Waco 328 (214)
Columbus 	2002 Burden: 3.44% 2001 Burden: 3.34% 2000 Burden: 3.65% Change FY01-02: 3.24% Rank: 83 (2002), 77 (2001) Population: 54,890 Per Capita Income: \$22,261	County Rev./Income 2.60% (71) County Rev. Per Cap. \$578.64 (77) Property Tax/Income 1.63% (58) Property Tax Per Cap. \$362.68 (67) Sales Tax/Income 0.50% (75) Sales Tax Per Capita \$111.01 (89)	County Rev./Income 2.47% (72) County Rev. Per Cap. \$544.72 (80) Property Tax/Income 1.52% (65) Property Tax Per Cap. \$335.19 (68) Sales Tax/Income 0.53% (69) Sales Tax Per Capita \$116.84 (86)	Boardman 201 (208) Bolton 492 (148) Brunswick 1,057 (183) Cerro Gordo 244 (184) Chadbourn 2,124 (124) Fair Bluff 1,224 (148) Lake Waccamaw 1,365 (90) Sandyfield 344 (186) Tabor City 2,563 (100) Whiteville 5,116 (46)
Craven 	2002 Burden: 3.97% 2001 Burden: 3.52% 2000 Burden: 3.66% Change FY01-02: 12.76% Rank: 62 (2002), 70 (2001) Population: 91,902 Per Capita Income: \$25,772	County Rev./Income 2.29% (91) County Rev. Per Cap. \$591.46 (70) Property Tax/Income 1.19% (98) Property Tax Per Cap. \$307.01 (89) Sales Tax/Income 0.53% (65) Sales Tax Per Capita \$136.88 (42)	County Rev./Income 2.19% (88) County Rev. Per Cap. \$566.97 (71) Property Tax/Income 1.12% (97) Property Tax Per Cap. \$289.93 (87) Sales Tax/Income 0.55% (60) Sales Tax Per Capita \$143.08 (39)	Bridgeton 317 (71) Cove City 425 (212) Dover 443 (178) Havelock 22,463 (82) New Bern 23,415 (21) River Bend 2,918 (178) Trent Woods 4,186 (189) Vanceboro 892 (131)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Cumberland 	2002 Burden: 4.16% 2001 Burden: 4.21% 2000 Burden: 4.01% Change FY01-02: -1.16% Rank: 53 (2002), 43 (2001) Population: 305,851 Per Capita Income: \$25,729	County Rev./Income 2.60% (69) County Rev. Per Cap. \$669.28 (46) Property Tax/Income 1.58% (72) Property Tax Per Cap. \$405.77 (47) Sales Tax/Income 0.47% (86) Sales Tax Per Capita \$119.68 (72)	County Rev./Income 2.63% (57) County Rev. Per Cap. \$666.38 (38) Property Tax/Income 1.59% (52) Property Tax Per Cap. \$403.43 (38) Sales Tax/Income 0.50% (79) Sales Tax Per Capita \$126.46 (63)	Falcon 321 (126) Fayetteville 123,844 (16) Godwin 114 (140) Hope Mills 11,925 (69) Linden 124 (135) Spring Lake 8,157 (60) Stedman 668 (109) Wade 514 (147)
	No incorporated municipalities.			
Currituck 	2002 Burden: 6.86% 2001 Burden: 6.77% 2000 Burden: 7.09% Change FY01-02: 1.25% Rank: 5 (2002), 5 (2001) Population: 19,632 Per Capita Income: \$26,174	County Rev./Income 6.32% (2) County Rev. Per Cap. \$1,654.55 (2) Property Tax/Income 3.28% (4) Property Tax Per Cap. \$858.50 (2) Sales Tax/Income 0.84% (5) Sales Tax Per Capita \$221.16 (2)	County Rev./Income 6.34% (2) County Rev. Per Cap. \$1,610.96 (2) Property Tax/Income 3.48% (1) Property Tax Per Cap. \$884.10 (2) Sales Tax/Income 0.93% (2) Sales Tax Per Capita \$237.14 (2)	No incorporated municipalities.
	No incorporated municipalities.			
Dare 	2002 Burden: 11.37% 2001 Burden: 10.96% 2000 Burden: 11.19% Change FY01-02: 3.71% Rank: 1 (2002), 1 (2001) Population: 32,177 Per Capita Income: \$26,772	County Rev./Income 6.95% (1) County Rev. Per Cap. \$1,861.96 (1) Property Tax/Income 3.69% (1) Property Tax Per Cap. \$987.72 (1) Sales Tax/Income 1.31% (1) Sales Tax Per Capita \$350.63 (1)	County Rev./Income 6.54% (1) County Rev. Per Cap. \$1,709.84 (1) Property Tax/Income 3.44% (2) Property Tax Per Cap. \$899.63 (1) Sales Tax/Income 1.35% (1) Sales Tax Per Capita \$352.03 (1)	Kill Devil Hills 6,282 (1) Kitty Hawk 3,206 (3) Manteo 1,079 (2) Nags Head 2,885 (1) Southern Shores 2,372 (5)
	No incorporated municipalities.			
Davidson 	2002 Burden: 3.13% 2001 Burden: 2.93% 2000 Burden: 2.88% Change FY01-02: 6.72% Rank: 96 (2002), 96 (2001) Population: 150,799 Per Capita Income: \$25,909	County Rev./Income 2.24% (95) County Rev. Per Cap. \$580.24 (75) Property Tax/Income 1.35% (90) Property Tax Per Cap. \$349.25 (74) Sales Tax/Income 0.48% (82) Sales Tax Per Capita \$124.23 (63)	County Rev./Income 2.10% (93) County Rev. Per Cap. \$551.23 (76) Property Tax/Income 1.14% (94) Property Tax Per Cap. \$300.72 (85) Sales Tax/Income 0.50% (81) Sales Tax Per Capita \$130.32 (60)	Denton 1,470 (115) Lexington 20,327 (47) Thomasville 25,344 (24)
	No incorporated municipalities.			
Davie 	2002 Burden: 3.33% 2001 Burden: 2.91% 2000 Burden: 2.69% Change FY01-02: 14.63% Rank: 88 (2002), 97 (2001) Population: 36,770 Per Capita Income: \$29,511	County Rev./Income 2.46% (82) County Rev. Per Cap. \$724.50 (32) Property Tax/Income 1.52% (79) Property Tax Per Cap. \$448.65 (35) Sales Tax/Income 0.40% (97) Sales Tax Per Capita \$118.89 (76)	County Rev./Income 2.13% (91) County Rev. Per Cap. \$642.27 (46) Property Tax/Income 1.21% (90) Property Tax Per Cap. \$365.88 (52) Sales Tax/Income 0.41% (96) Sales Tax Per Capita \$122.74 (70)	Bermuda Run 1,469 (36) Cooleemee 924 (94) Mocksville 4,300 (39)
	No incorporated municipalities.			






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Duplin 	2002 Burden: 4.26% 2001 Burden: 3.73% 2000 Burden: 4.69% Change FY01-02: 14.32% Rank: 48 (2002), 65 (2001) Population: 50,612 Per Capita Income: \$20,807	County Rev./Income 3.04% (35) County Rev. Per Cap. \$633.57 (60) Property Tax/Income 1.80% (41) Property Tax Per Cap. \$374.29 (61) Sales Tax/Income 0.56% (52) Sales Tax Per Capita \$116.92 (81)	County Rev./Income 2.77% (45) County Rev. Per Cap. \$557.92 (74) Property Tax/Income 1.60% (50) Property Tax Per Cap. \$322.56 (79) Sales Tax/Income 0.42% (95) Sales Tax Per Capita \$83.83 (99)	Beulaville 1,077 (63) Calypso 432 (75) Faison 756 (47) Greenevers 571 (172) Kenansville 1,169 (119) Magnolia 956 (98) Rose Hill 1,351 (68) Teachey 248 (103) Wallace 3,494 (55) Warsaw 3,078 (70)
Durham 	2002 Burden: 5.84% 2001 Burden: 5.54% 2000 Burden: 5.55% Change FY01-02: 5.43% Rank: 8 (2002), 8 (2001) Population: 233,548 Per Capita Income: \$30,494	County Rev./Income 3.11% (32) County Rev. Per Cap. \$948.14 (9) Property Tax/Income 2.03% (24) Property Tax Per Cap. \$619.50 (8) Sales Tax/Income 0.44% (93) Sales Tax Per Capita \$134.72 (44)	County Rev./Income 2.82% (42) County Rev. Per Cap. \$876.71 (10) Property Tax/Income 1.90% (25) Property Tax Per Cap. \$591.47 (7) Sales Tax/Income 0.46% (90) Sales Tax Per Capita \$142.99 (40)	Durham 198,688 (3)
Edgecombe 	2002 Burden: 5.14% 2001 Burden: 5.39% 2000 Burden: 6.52% Change FY01-02: -4.56% Rank: 12 (2002), 9 (2001) Population: 54,945 Per Capita Income: \$21,244	County Rev./Income 2.78% (54) County Rev. Per Cap. \$590.47 (71) Property Tax/Income 1.87% (35) Property Tax Per Cap. \$397.87 (53) Sales Tax/Income 0.49% (76) Sales Tax Per Capita \$104.73 (95)	County Rev./Income 3.09% (24) County Rev. Per Cap. \$662.34 (40) Property Tax/Income 1.62% (47) Property Tax Per Cap. \$347.58 (63) Sales Tax/Income 0.51% (77) Sales Tax Per Capita \$108.27 (92)	Conetoe 366 (193) Leggett 74 (185) Macclesfield 448 (108) Pinetops 1,385 (174) Princeville 1,030 (88) Speed 68 (162) Tarboro 11,123 (57) Whitakers 789 (63)
Forsyth 	2002 Burden: 4.31% 2001 Burden: 4.09% 2000 Burden: 4.13% Change FY01-02: 5.44% Rank: 45 (2002), 49 (2001) Population: 314,853 Per Capita Income: \$32,213	County Rev./Income 2.25% (94) County Rev. Per Cap. \$723.91 (33) Property Tax/Income 1.55% (74) Property Tax Per Cap. \$500.69 (20) Sales Tax/Income 0.45% (90) Sales Tax Per Capita \$144.90 (31)	County Rev./Income 2.17% (90) County Rev. Per Cap. \$709.20 (27) Property Tax/Income 1.45% (76) Property Tax Per Cap. \$472.90 (20) Sales Tax/Income 0.45% (92) Sales Tax Per Capita \$147.30 (33)	Bethania 362 (97) Clemmons 16,350 (81) Kernersville 19,860 (25) Lewisville 9,438 (80) Rural Hall 2,508 (96) Tobaccoville 2,302 (158) Walkertown 4,124 (155) Winston-Salem 190,851 (10)
Franklin 	2002 Burden: 4.28% 2001 Burden: 4.07% 2000 Burden: 4.00% Change FY01-02: 5.14% Rank: 47 (2002), 50 (2001) Population: 50,326 Per Capita Income: \$23,204	County Rev./Income 3.38% (22) County Rev. Per Cap. \$784.72 (20) Property Tax/Income 1.97% (27) Property Tax Per Cap. \$456.32 (32) Sales Tax/Income 0.54% (59) Sales Tax Per Capita \$126.09 (57)	County Rev./Income 3.18% (20) County Rev. Per Cap. \$742.66 (21) Property Tax/Income 1.78% (31) Property Tax Per Cap. \$417.04 (32) Sales Tax/Income 0.56% (58) Sales Tax Per Capita \$130.96 (58)	Bunn 371 (30) Centerville 103 (N/A) Franklinton 1,806 (60) Louisburg 3,077 (32) Youngsville 1,017 (37)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Gaston 	2002 Burden: 4.57% 2001 Burden: 4.45% 2000 Burden: 4.51% Change FY01-02: 2.80% Rank: 35 (2002), 31 (2001) Population: 191,874 Per Capita Income: \$25,653	County Rev./Income 2.72% (58) County Rev. Per Cap. \$696.69 (41) Property Tax/Income 1.86% (38) Property Tax Per Cap. \$477.42 (27) Sales Tax/Income 0.45% (92) Sales Tax Per Capita \$114.35 (86)	County Rev./Income 2.58% (63) County Rev. Per Cap. \$659.39 (42) Property Tax/Income 1.68% (41) Property Tax Per Cap. \$431.00 (27) Sales Tax/Income 0.46% (89) Sales Tax Per Capita \$118.66 (80)	Belmont 8,788 (48) Bessemer City 5,123 (59) Cherryville 5,538 (62) Cramerton 3,001 (77) Dallas 3,437 (130) Gastonia 68,246 (17) High Shoals 738 (110) Lowell 2,657 (127) McAdenville 606 (166) Mount Holly 9,708 (51) Ranlo 2,205 (123) Spencer Mountain 50 (143) Stanley 3,040 (94)
	Gates 	2002 Burden: 3.25% 2001 Burden: 3.20% 2000 Burden: 3.26% Change FY01-02: 1.66% Rank: 92 (2002), 85 (2001) Population: 10,708 Per Capita Income: \$18,924	County Rev./Income 2.87% (46) County Rev. Per Cap. \$543.59 (86) Property Tax/Income 1.89% (34) Property Tax Per Cap. \$357.58 (71) Sales Tax/Income 0.61% (38) Sales Tax Per Capita \$114.97 (84)	County Rev./Income 2.85% (41) County Rev. Per Cap. \$533.23 (82) Property Tax/Income 1.90% (24) Property Tax Per Cap. \$356.05 (58) Sales Tax/Income 0.62% (40) Sales Tax Per Capita \$115.63 (89)
Graham 		2002 Burden: 5.04% 2001 Burden: 5.05% 2000 Burden: 4.98% Change FY01-02: -0.04% Rank: 13 (2002), 12 (2001) Population: 8,030 Per Capita Income: \$19,235	County Rev./Income 4.44% (7) County Rev. Per Cap. \$854.65 (14) Property Tax/Income 1.78% (44) Property Tax Per Cap. \$341.89 (77) Sales Tax/Income 0.72% (14) Sales Tax Per Capita \$138.16 (40)	County Rev./Income 4.38% (7) County Rev. Per Cap. \$834.30 (11) Property Tax/Income 1.81% (29) Property Tax Per Cap. \$344.54 (64) Sales Tax/Income 0.75% (11) Sales Tax Per Capita \$143.38 (37)
	Granville 	2002 Burden: 3.34% 2001 Burden: 3.13% 2000 Burden: 3.11% Change FY01-02: 6.73% Rank: 87 (2002), 88 (2001) Population: 51,540 Per Capita Income: \$21,798	County Rev./Income 2.31% (90) County Rev. Per Cap. \$503.35 (96) Property Tax/Income 1.41% (87) Property Tax Per Cap. \$307.55 (88) Sales Tax/Income 0.55% (58) Sales Tax Per Capita \$119.02 (74)	County Rev./Income 2.18% (89) County Rev. Per Cap. \$485.42 (94) Property Tax/Income 1.29% (86) Property Tax Per Cap. \$286.87 (89) Sales Tax/Income 0.55% (61) Sales Tax Per Capita \$122.84 (69)
Greene 		2002 Burden: 3.30% 2001 Burden: 3.14% 2000 Burden: 3.35% Change FY01-02: 5.10% Rank: 90 (2002), 87 (2001) Population: 19,471 Per Capita Income: \$20,192	County Rev./Income 2.64% (67) County Rev. Per Cap. \$532.71 (89) Property Tax/Income 1.60% (64) Property Tax Per Cap. \$323.90 (85) Sales Tax/Income 0.53% (63) Sales Tax Per Capita \$107.90 (94)	County Rev./Income 2.57% (66) County Rev. Per Cap. \$525.75 (87) Property Tax/Income 1.55% (59) Property Tax Per Cap. \$316.44 (82) Sales Tax/Income 0.58% (52) Sales Tax Per Capita \$118.31 (82)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Guilford	 <p>2002 Burden: 4.92% 2001 Burden: 4.81% 2000 Burden: 4.68%</p> <p>Change FY01-02: 2.38% Rank: 20 (2002), 18 (2001)</p> <p>Population: 428,794 Per Capita Income: \$30,932</p>	<p>County Rev./Income 2.41% (84) County Rev. Per Cap. \$746.37 (28) Property Tax/Income 1.65% (56) Property Tax Per Cap. \$510.81 (18) Sales Tax/Income 0.41% (96) Sales Tax Per Capita \$125.44 (59)</p>	<p>County Rev./Income 2.25% (87) County Rev. Per Cap. \$698.49 (28) Property Tax/Income 1.53% (64) Property Tax Per Cap. \$476.46 (19) Sales Tax/Income 0.43% (94) Sales Tax Per Capita \$134.57 (53)</p>	<p>Gibsonville 4,506 (97) Greensboro 227,793 (7) High Point 88,277 (8) Jamestown 3,091 (27) Oak Ridge 4,103 (171) Pleasant Garden 4,776 (167) Sedalia 623 (145) Stokesdale 3,358 (169) Summerfield 7,180 (78) Whitsett 696 (146)</p>
Halifax	 <p>2002 Burden: 4.77% 2001 Burden: 4.35% 2000 Burden: 5.36%</p> <p>Change FY01-02: 9.66% Rank: 28 (2002), 37 (2001)</p> <p>Population: 57,105 Per Capita Income: \$19,702</p>	<p>County Rev./Income 3.26% (26) County Rev. Per Cap. \$643.08 (56) Property Tax/Income 1.93% (30) Property Tax Per Cap. \$380.72 (58) Sales Tax/Income 0.64% (33) Sales Tax Per Capita \$125.18 (61)</p>	<p>County Rev./Income 2.96% (35) County Rev. Per Cap. \$586.90 (66) Property Tax/Income 1.78% (32) Property Tax Per Cap. \$353.24 (59) Sales Tax/Income 0.63% (37) Sales Tax Per Capita \$124.58 (67)</p>	<p>Enfield 2,418 (140) Halifax 342 (48) Hobgood 399 (142) Littleton 686 (54) Roanoke Rapids 16,904 (63) Scotland Neck 2,319 (103) Weldon 1,360 (62)</p>
Harnett	 <p>2002 Burden: 4.15% 2001 Burden: 4.10% 2000 Burden: 4.00%</p> <p>Change FY01-02: 1.20% Rank: 54 (2002), 45 (2001)</p> <p>Population: 96,152 Per Capita Income: \$20,081</p>	<p>County Rev./Income 2.81% (52) County Rev. Per Cap. \$563.59 (82) Property Tax/Income 1.52% (78) Property Tax Per Cap. \$305.31 (90) Sales Tax/Income 0.60% (42) Sales Tax Per Capita \$120.04 (70)</p>	<p>County Rev./Income 2.75% (49) County Rev. Per Cap. \$550.77 (77) Property Tax/Income 1.50% (68) Property Tax Per Cap. \$300.94 (84) Sales Tax/Income 0.61% (45) Sales Tax Per Capita \$121.64 (72)</p>	<p>Angier 3,652 (152) Coats 1,924 (147) Dunn 9,536 (65) Erwin 4,661 (149) Lillington 2,992 (128)</p>
Haywood	 <p>2002 Burden: 4.20% 2001 Burden: 4.23% 2000 Burden: 4.15%</p> <p>Change FY01-02: -0.67% Rank: 51 (2002), 41 (2001)</p> <p>Population: 55,114 Per Capita Income: \$23,243</p>	<p>County Rev./Income 3.01% (37) County Rev. Per Cap. \$700.34 (40) Property Tax/Income 1.86% (37) Property Tax Per Cap. \$433.32 (38) Sales Tax/Income 0.66% (27) Sales Tax Per Capita \$152.33 (21)</p>	<p>County Rev./Income 3.04% (28) County Rev. Per Cap. \$696.79 (31) Property Tax/Income 1.85% (27) Property Tax Per Cap. \$425.33 (30) Sales Tax/Income 0.68% (29) Sales Tax Per Capita \$155.69 (21)</p>	<p>Canton 4,037 (33) Clyde 1,356 (99) Maggie Valley 625 (16) Waynesville 9,348 (28)</p>
Henderson	 <p>2002 Burden: 3.56% 2001 Burden: 3.43% 2000 Burden: 3.46%</p> <p>Change FY01-02: 3.94% Rank: 76 (2002), 74 (2001)</p> <p>Population: 92,988 Per Capita Income: \$26,916</p>	<p>County Rev./Income 2.67% (65) County Rev. Per Cap. \$718.27 (35) Property Tax/Income 1.65% (57) Property Tax Per Cap. \$443.60 (37) Sales Tax/Income 0.59% (46) Sales Tax Per Capita \$158.26 (18)</p>	<p>County Rev./Income 2.54% (70) County Rev. Per Cap. \$690.39 (33) Property Tax/Income 1.58% (55) Property Tax Per Cap. \$429.01 (28) Sales Tax/Income 0.57% (53) Sales Tax Per Capita \$155.93 (19)</p>	<p>Flat Rock 2,682 (166) Fletcher 4,770 (66) Hendersonville 11,530 (31) Laurel Park 2,075 (50)</p>






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Hertford	 <p>2002 Burden: 4.36% 2001 Burden: 4.55% 2000 Burden: 4.63%</p> <p>Change FY01-02: -4.18% Rank: 42 (2002), 26 (2001)</p> <p>Population: 23,863 Per Capita Income: \$20,992</p>	<p>County Rev./Income 2.96% (41) County Rev. Per Cap. \$620.69 (64) Property Tax/Income 1.91% (32) Property Tax Per Cap. \$400.68 (49) Sales Tax/Income 0.64% (30) Sales Tax Per Capita \$134.76 (43)</p>	<p>County Rev./Income 3.03% (29) County Rev. Per Cap. \$615.25 (58) Property Tax/Income 1.94% (23) Property Tax Per Cap. \$393.68 (40) Sales Tax/Income 0.71% (22) Sales Tax Per Capita \$143.97 (35)</p>	<p>Ahoskie 4,436 (74) Cofield 337 (107) Como 75 (62) Harrellsville 99 (N/A) Murfreesboro 2,408 (84) Winton 938 (80)</p>
Hoke	 <p>2002 Burden: 4.33% 2001 Burden: 3.73% 2000 Burden: 4.42%</p> <p>Change FY01-02: 16.06% Rank: 44 (2002), 66 (2001)</p> <p>Population: 36,000 Per Capita Income: \$13,096</p>	<p>County Rev./Income 3.16% (29) County Rev. Per Cap. \$414.38 (100) Property Tax/Income 1.95% (29) Property Tax Per Cap. \$255.40 (98) Sales Tax/Income 0.53% (66) Sales Tax Per Capita \$69.26 (99)</p>	<p>County Rev./Income 2.95% (36) County Rev. Per Cap. \$392.44 (100) Property Tax/Income 1.96% (21) Property Tax Per Cap. \$260.07 (96) Sales Tax/Income 0.80% (8) Sales Tax Per Capita \$106.12 (94)</p>	<p>Raeford 3,517 (136)</p>
Hyde	 <p>2002 Burden: 7.13% 2001 Burden: 6.82% 2000 Burden: 8.84%</p> <p>Change FY01-02: 4.46% Rank: 3 (2002), 4 (2001)</p> <p>Population: 5,846 Per Capita Income: \$20,479</p>	<p>County Rev./Income 6.21% (3) County Rev. Per Cap. \$1,271.79 (3) Property Tax/Income 3.39% (2) Property Tax Per Cap. \$694.19 (6) Sales Tax/Income 0.89% (3) Sales Tax Per Capita \$182.67 (9)</p>	<p>County Rev./Income 5.80% (4) County Rev. Per Cap. \$1,213.02 (4) Property Tax/Income 3.05% (4) Property Tax Per Cap. \$637.57 (5) Sales Tax/Income 0.91% (4) Sales Tax Per Capita \$189.71 (5)</p>	<p>No incorporated municipalities.</p>
Iredell	 <p>2002 Burden: 3.89% 2001 Burden: 3.79% 2000 Burden: 3.81%</p> <p>Change FY01-02: 2.81% Rank: 66 (2002), 62 (2001)</p> <p>Population: 130,362 Per Capita Income: \$25,399</p>	<p>County Rev./Income 2.57% (75) County Rev. Per Cap. \$653.98 (52) Property Tax/Income 1.57% (73) Property Tax Per Cap. \$399.82 (50) Sales Tax/Income 0.58% (48) Sales Tax Per Capita \$147.50 (26)</p>	<p>County Rev./Income 2.45% (74) County Rev. Per Cap. \$640.21 (48) Property Tax/Income 1.48% (70) Property Tax Per Cap. \$387.10 (42) Sales Tax/Income 0.58% (51) Sales Tax Per Capita \$151.45 (27)</p>	<p>Harmony 548 (35) Love Valley 30 (20) Mooresville 19,905 (19) Statesville 24,292 (41) Troutman 1,648 (81)</p>
Jackson	 <p>2002 Burden: 3.64% 2001 Burden: 3.78% 2000 Burden: 3.39%</p> <p>Change FY01-02: -3.75% Rank: 74 (2002), 64 (2001)</p> <p>Population: 34,132 Per Capita Income: \$22,573</p>	<p>County Rev./Income 3.44% (19) County Rev. Per Cap. \$775.84 (22) Property Tax/Income 2.14% (19) Property Tax Per Cap. \$482.90 (24) Sales Tax/Income 0.85% (4) Sales Tax Per Capita \$190.80 (5)</p>	<p>County Rev./Income 3.56% (12) County Rev. Per Cap. \$771.18 (18) Property Tax/Income 2.22% (10) Property Tax Per Cap. \$480.16 (18) Sales Tax/Income 0.83% (7) Sales Tax Per Capita \$178.83 (10)</p>	<p>Dillsboro 211 (46) Forest Hills 335 (152) Sylva 2,472 (41) Webster 561 (182)</p>






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Johnston 	2002 Burden: 4.66% 2001 Burden: 4.33% 2000 Burden: 4.39% Change FY01-02: 7.71% Rank: 31 (2002), 38 (2001) Population: 132,660 Per Capita Income: \$24,620	County Rev./Income 2.82% (50) County Rev. Per Cap. \$693.37 (42) Property Tax/Income 1.72% (52) Property Tax Per Cap. \$423.07 (40) Sales Tax/Income 0.57% (49) Sales Tax Per Capita \$141.31 (33)	County Rev./Income 2.89% (38) County Rev. Per Cap. \$709.23 (26) Property Tax/Income 1.69% (40) Property Tax Per Cap. \$415.28 (33) Sales Tax/Income 0.61% (46) Sales Tax Per Capita \$148.70 (32)	Benson 3,057 (48) Clayton 9,911 (27) Four Oaks 1,511 (114) Kenly 1,638 (76) Micro 478 (96) Pine Level 1,610 (144) Princeton 1,114 (122) Selma 6,394 (50) Smithfield 11,442 (30) Wilson's Mills 1,414 (185)
Jones 	2002 Burden: 4.90% 2001 Burden: 3.01% 2000 Burden: 3.63% Change FY01-02: 62.74% Rank: 21 (2002), 92 (2001) Population: 10,243 Per Capita Income: \$20,419	County Rev./Income 2.53% (76) County Rev. Per Cap. \$515.64 (94) Property Tax/Income 1.77% (47) Property Tax Per Cap. \$361.69 (68) Sales Tax/Income 0.49% (78) Sales Tax Per Capita \$100.51 (96)	County Rev./Income 2.31% (82) County Rev. Per Cap. \$472.22 (96) Property Tax/Income 1.61% (49) Property Tax Per Cap. \$328.90 (75) Sales Tax/Income 0.48% (85) Sales Tax Per Capita \$97.41 (97)	Maysville 993 (207) Pollocksville 263 (154) Trenton 240 (181)
Lee 	2002 Burden: 4.52% 2001 Burden: 4.48% 2000 Burden: 4.45% Change FY01-02: 0.92% Rank: 36 (2002), 29 (2001) Population: 49,810 Per Capita Income: \$26,680	County Rev./Income 2.66% (66) County Rev. Per Cap. \$708.80 (39) Property Tax/Income 1.78% (43) Property Tax Per Cap. \$474.36 (28) Sales Tax/Income 0.49% (77) Sales Tax Per Capita \$131.36 (50)	County Rev./Income 2.59% (62) County Rev. Per Cap. \$698.38 (29) Property Tax/Income 1.67% (44) Property Tax Per Cap. \$449.09 (22) Sales Tax/Income 0.51% (75) Sales Tax Per Capita \$138.32 (49)	Broadway 1,018 (73) Sanford 23,530 (37)
Lenoir 	2002 Burden: 4.21% 2001 Burden: 3.87% 2000 Burden: 4.32% Change FY01-02: 8.85% Rank: 50 (2002), 56 (2001) Population: 59,294 Per Capita Income: \$23,792	County Rev./Income 2.68% (61) County Rev. Per Cap. \$638.20 (59) Property Tax/Income 1.73% (50) Property Tax Per Cap. \$410.94 (42) Sales Tax/Income 0.56% (54) Sales Tax Per Capita \$133.40 (46)	County Rev./Income 2.35% (80) County Rev. Per Cap. \$555.44 (75) Property Tax/Income 1.54% (60) Property Tax Per Cap. \$364.45 (53) Sales Tax/Income 0.45% (91) Sales Tax Per Capita \$107.20 (93)	Kinston 23,337 (43) La Grange 2,836 (135) Pink Hill 559 (53)
Lincoln 	2002 Burden: 4.80% 2001 Burden: 4.27% 2000 Burden: 4.31% Change FY01-02: 12.60% Rank: 24 (2002), 40 (2001) Population: 66,598 Per Capita Income: \$20,970	County Rev./Income 3.62% (15) County Rev. Per Cap. \$759.80 (24) Property Tax/Income 2.16% (17) Property Tax Per Cap. \$452.59 (33) Sales Tax/Income 0.67% (25) Sales Tax Per Capita \$140.87 (34)	County Rev./Income 3.09% (25) County Rev. Per Cap. \$661.86 (41) Property Tax/Income 1.75% (34) Property Tax Per Cap. \$375.44 (48) Sales Tax/Income 0.66% (31) Sales Tax Per Capita \$140.93 (47)	Lincolnton 10,206 (36)



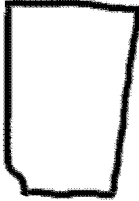


*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Macon 	2002 Burden: 4.99% 2001 Burden: 4.94% 2000 Burden: 4.73% Change FY01-02: 0.90% Rank: 15 (2002), 15 (2001) Population: 30,936 Per Capita Income: \$23,779	County Rev./Income 4.01% (9) County Rev. Per Cap. \$954.29 (8) Property Tax/Income 2.41% (8) Property Tax Per Cap. \$574.24 (11) Sales Tax/Income 0.82% (6) Sales Tax Per Capita \$195.03 (4)	County Rev./Income 3.94% (8) County Rev. Per Cap. \$936.63 (8) Property Tax/Income 2.33% (7) Property Tax Per Cap. \$553.23 (10) Sales Tax/Income 0.83% (5) Sales Tax Per Capita \$197.94 (4)	Franklin 3,586 (26) Highlands 926 (8)
	Madison 	2002 Burden: 3.08% 2001 Burden: 3.00% 2000 Burden: 3.05% Change FY01-02: 2.81% Rank: 97 (2002), 93 (2001) Population: 19,856 Per Capita Income: \$20,717	County Rev./Income 2.52% (79) County Rev. Per Cap. \$521.25 (93) Property Tax/Income 1.59% (70) Property Tax Per Cap. \$329.54 (81) Sales Tax/Income 0.52% (68) Sales Tax Per Capita \$108.71 (92)	County Rev./Income 2.46% (73) County Rev. Per Cap. \$510.61 (89) Property Tax/Income 1.59% (51) Property Tax Per Cap. \$330.79 (72) Sales Tax/Income 0.57% (56) Sales Tax Per Capita \$117.90 (83)
Martin 	2002 Burden: 5.03% 2001 Burden: 4.64% 2000 Burden: 4.92% Change FY01-02: 8.40% Rank: 14 (2002), 23 (2001) Population: 25,082 Per Capita Income: \$20,730	County Rev./Income 3.65% (14) County Rev. Per Cap. \$756.79 (25) Property Tax/Income 2.32% (11) Property Tax Per Cap. \$480.00 (26) Sales Tax/Income 0.69% (23) Sales Tax Per Capita \$142.08 (32)	County Rev./Income 3.35% (16) County Rev. Per Cap. \$688.56 (35) Property Tax/Income 2.04% (15) Property Tax Per Cap. \$419.33 (31) Sales Tax/Income 0.74% (14) Sales Tax Per Capita \$151.83 (26)	Bear Grass 51 (93) Everetts 177 (111) Hamilton 507 (113) Hassell 73 (153) Jamesville 487 (61) Oak City 368 (95) Parmele 283 (127) Robersonville 1,684 (98) Williamston 5,774 (39)
	McDowell 	2002 Burden: 3.37% 2001 Burden: 3.10% 2000 Burden: 3.11% Change FY01-02: 8.78% Rank: 86 (2002), 90 (2001) Population: 42,960 Per Capita Income: \$19,818	County Rev./Income 2.68% (63) County Rev. Per Cap. \$530.94 (90) Property Tax/Income 1.40% (88) Property Tax Per Cap. \$276.90 (96) Sales Tax/Income 0.74% (13) Sales Tax Per Capita \$145.67 (29)	County Rev./Income 2.40% (76) County Rev. Per Cap. \$489.14 (93) Property Tax/Income 1.35% (84) Property Tax Per Cap. \$274.43 (93) Sales Tax/Income 0.73% (16) Sales Tax Per Capita \$149.20 (31)
Mecklenburg 	2002 Burden: 5.45% 2001 Burden: 5.28% 2000 Burden: 5.25% Change FY01-02: 3.16% Rank: 11 (2002), 11 (2001) Population: 734,365 Per Capita Income: \$38,404	County Rev./Income 2.90% (44) County Rev. Per Cap. \$1,115.60 (5) Property Tax/Income 2.02% (25) Property Tax Per Cap. \$774.19 (3) Sales Tax/Income 0.51% (73) Sales Tax Per Capita \$195.45 (3)	County Rev./Income 2.70% (51) County Rev. Per Cap. \$1,029.20 (5) Property Tax/Income 1.74% (35) Property Tax Per Cap. \$663.82 (4) Sales Tax/Income 0.55% (59) Sales Tax Per Capita \$211.28 (3)	Charlotte 581,676 (1) Cornelius 14,577 (6) Davidson 7,489 (9) Huntersville 27,984 (11) Matthews 23,824 (14) Mint Hill 18,120 (29) Pineville 3,926 (14)



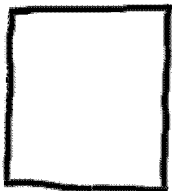


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COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Mitchell 	2002 Burden: 4.04% 2001 Burden: 3.89% 2000 Burden: 3.83% Change FY01-02: 4.00% Rank: 60 (2002), 55 (2001) Population: 15,934 Per Capita Income: \$20,492	County Rev./Income 3.19% (28) County Rev. Per Cap. \$653.30 (53) Property Tax/Income 1.72% (51) Property Tax Per Cap. \$353.02 (72) Sales Tax/Income 0.78% (8) Sales Tax Per Capita \$160.74 (15)	County Rev./Income 2.98% (33) County Rev. Per Cap. \$621.63 (56) Property Tax/Income 1.57% (57) Property Tax Per Cap. \$327.00 (76) Sales Tax/Income 0.74% (15) Sales Tax Per Capita \$153.69 (24)	Bakersville 361 (36) Spruce Pine 2,041 (59)
Montgomery 	2002 Burden: 4.22% 2001 Burden: 4.09% 2000 Burden: 4.06% Change FY01-02: 3.25% Rank: 49 (2002), 48 (2001) Population: 27,282 Per Capita Income: \$20,600	County Rev./Income 2.75% (57) County Rev. Per Cap. \$566.96 (81) Property Tax/Income 1.75% (48) Property Tax Per Cap. \$361.18 (69) Sales Tax/Income 0.54% (62) Sales Tax Per Capita \$110.73 (90)	County Rev./Income 2.60% (61) County Rev. Per Cap. \$545.90 (79) Property Tax/Income 1.62% (48) Property Tax Per Cap. \$339.43 (66) Sales Tax/Income 0.54% (66) Sales Tax Per Capita \$113.37 (91)	Biscoe 1,747 (129) Candor 887 (116) Mount Gilead 1,399 (132) Star 808 (92) Troy 4,226 (173)
Moore 	2002 Burden: 3.50% 2001 Burden: 3.52% 2000 Burden: 3.57% Change FY01-02: -0.53% Rank: 79 (2002), 72 (2001) Population: 77,424 Per Capita Income: \$31,472	County Rev./Income 1.98% (99) County Rev. Per Cap. \$623.00 (63) Property Tax/Income 1.30% (92) Property Tax Per Cap. \$407.63 (43) Sales Tax/Income 0.45% (91) Sales Tax Per Capita \$140.81 (35)	County Rev./Income 1.98% (98) County Rev. Per Cap. \$621.19 (57) Property Tax/Income 1.25% (89) Property Tax Per Cap. \$393.05 (41) Sales Tax/Income 0.49% (83) Sales Tax Per Capita \$153.06 (25)	Aberdeen 3,709 (47) Cameron 293 (104) Carthage 2,121 (61) Foxfire Village 490 (27) Pinebluff 1,142 (112) Pinehurst 10,218 (34) Robbins 1,230 (67) Southern Pines 11,334 (33) Taylortown 870 (89) Vass 765 (60) Whispering Pines 2,160 (92)
Nash 	2002 Burden: 3.94% 2001 Burden: 3.67% 2000 Burden: 3.87% Change FY01-02: 7.10% Rank: 64 (2002), 68 (2001) Population: 89,185 Per Capita Income: \$27,611	County Rev./Income 2.10% (97) County Rev. Per Cap. \$579.06 (76) Property Tax/Income 1.41% (86) Property Tax Per Cap. \$390.30 (56) Sales Tax/Income 0.45% (88) Sales Tax Per Capita \$125.33 (60)	County Rev./Income 2.00% (97) County Rev. Per Cap. \$541.29 (81) Property Tax/Income 1.29% (87) Property Tax Per Cap. \$348.13 (62) Sales Tax/Income 0.49% (82) Sales Tax Per Capita \$132.20 (54)	Bailey 681 (70) Castalia 350 (158) Dortches 817 (206) Middlesex 842 (49) Momeyer 294 (203) Nashville 4,392 (72) Red Oak 2,784 (188) Rocky Mount 56,160 (18) Sharpsburg 2,460 (172) Spring Hope 1,269 (54)
New Hanover 	2002 Burden: 6.20% 2001 Burden: 5.69% 2000 Burden: 5.82% Change FY01-02: 8.92% Rank: 6 (2002), 6 (2001) Population: 166,072 Per Capita Income: \$28,969	County Rev./Income 3.57% (17) County Rev. Per Cap. \$1,035.21 (7) Property Tax/Income 2.41% (9) Property Tax Per Cap. \$699.47 (5) Sales Tax/Income 0.64% (31) Sales Tax Per Capita \$185.88 (7)	County Rev./Income 3.33% (17) County Rev. Per Cap. \$944.16 (7) Property Tax/Income 2.18% (11) Property Tax Per Cap. \$618.50 (6) Sales Tax/Income 0.65% (34) Sales Tax Per Capita \$184.31 (7)	Carolina Beach 5,264 (4) Kure Beach 1,629 (16) Wilmington 91,458 (2) Wrightsville Bch 2,612 (4)

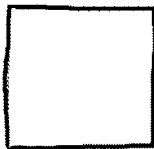


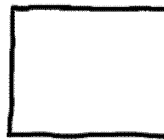

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Northampton 	2002 Burden: 4.77% 2001 Burden: 4.40% 2000 Burden: 4.27% Change FY01-02: 8.38% Rank: 27 (2002), 34 (2001) Population: 21,773 Per Capita Income: \$20,013	County Rev./Income 3.74% (13) County Rev. Per Cap. \$748.20 (26) Property Tax/Income 2.31% (12) Property Tax Per Cap. \$461.40 (29) Sales Tax/Income 0.48% (81) Sales Tax Per Capita \$96.09 (98)	County Rev./Income 3.43% (14) County Rev. Per Cap. \$682.18 (36) Property Tax/Income 2.01% (17) Property Tax Per Cap. \$398.38 (39) Sales Tax/Income 0.49% (84) Sales Tax Per Capita \$96.50 (98)	Conway 721 (59) Garysburg 1,239 (134) Gaston 996 (86) Jackson 685 (77) Lasker 99 (141) Rich Square 896 (57) Seaboard 677 (85) Severn 259 (37) Woodland 820 (76)
	Onslow 	2002 Burden: 3.21% 2001 Burden: 3.32% 2000 Burden: 3.16% Change FY01-02: -3.21% Rank: 95 (2002), 79 (2001) Population: 152,424 Per Capita Income: \$23,945	County Rev./Income 2.03% (98) County Rev. Per Cap. \$486.92 (99) Property Tax/Income 1.04% (100) Property Tax Per Cap. \$248.49 (99) Sales Tax/Income 0.49% (79) Sales Tax Per Capita \$117.42 (80)	County Rev./Income 2.02% (96) County Rev. Per Cap. \$468.96 (98) Property Tax/Income 0.97% (100) Property Tax Per Cap. \$226.22 (99) Sales Tax/Income 0.51% (73) Sales Tax Per Capita \$119.55 (77)
Orange 	2002 Burden: 4.96% 2001 Burden: 4.62% 2000 Burden: 4.53% Change FY01-02: 7.46% Rank: 18 (2002), 24 (2001) Population: 119,746 Per Capita Income: \$30,238	County Rev./Income 2.93% (42) County Rev. Per Cap. \$886.01 (12) Property Tax/Income 2.09% (22) Property Tax Per Cap. \$632.33 (7) Sales Tax/Income 0.41% (95) Sales Tax Per Capita \$123.21 (67)	County Rev./Income 2.76% (46) County Rev. Per Cap. \$833.88 (12) Property Tax/Income 1.95% (22) Property Tax Per Cap. \$588.46 (8) Sales Tax/Income 0.40% (97) Sales Tax Per Capita \$121.05 (74)	Carrboro 17,456 (12) Chapel Hill 50,540 (5) Hillsborough 5,535 (8)
	Pamlico 	2002 Burden: 3.86% 2001 Burden: 3.81% 2000 Burden: 4.03% Change FY01-02: 1.25% Rank: 69 (2002), 60 (2001) Population: 13,024 Per Capita Income: \$22,956	County Rev./Income 3.11% (33) County Rev. Per Cap. \$713.70 (38) Property Tax/Income 2.10% (20) Property Tax Per Cap. \$482.75 (25) Sales Tax/Income 0.55% (57) Sales Tax Per Capita \$125.86 (58)	County Rev./Income 3.07% (27) County Rev. Per Cap. \$692.71 (32) Property Tax/Income 1.98% (20) Property Tax Per Cap. \$446.75 (24) Sales Tax/Income 0.60% (48) Sales Tax Per Capita \$136.06 (50)
Pasquotank 	2002 Burden: 4.98% 2001 Burden: 5.57% 2000 Burden: 4.95% Change FY01-02: -10.66% Rank: 16 (2002), 7 (2001) Population: 35,816 Per Capita Income: \$22,985	County Rev./Income 3.12% (30) County Rev. Per Cap. \$717.99 (36) Property Tax/Income 1.52% (77) Property Tax Per Cap. \$349.91 (73) Sales Tax/Income 0.63% (34) Sales Tax Per Capita \$145.68 (28)	County Rev./Income 3.54% (13) County Rev. Per Cap. \$805.72 (14) Property Tax/Income 1.53% (63) Property Tax Per Cap. \$349.08 (61) Sales Tax/Income 0.69% (27) Sales Tax Per Capita \$157.40 (18)	Elizabeth City 17,490 (44)

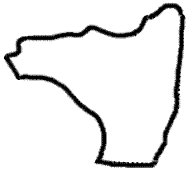



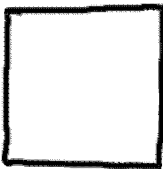
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COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Pender 	2002 Burden: 4.43% 2001 Burden: 4.09% 2000 Burden: 4.33% Change FY01-02: 8.30% Rank: 40 (2002), 47 (2001) Population: 43,135 Per Capita Income: \$19,962	County Rev./Income 3.40% (20) County Rev. Per Cap. \$678.59 (43) Property Tax/Income 2.30% (14) Property Tax Per Cap. \$459.32 (31) Sales Tax/Income 0.61% (37) Sales Tax Per Capita \$121.96 (69)	County Rev./Income 3.13% (22) County Rev. Per Cap. \$629.81 (54) Property Tax/Income 2.02% (16) Property Tax Per Cap. \$406.54 (36) Sales Tax/Income 0.62% (38) Sales Tax Per Capita \$125.28 (66)	Atkinson 239 (28) Burgaw 3,477 (85) Saint Helena 413 (149) Surf City 1,457 (10) Topsail Beach 494 (9) Watha 159 (167)
Perquimans 	2002 Burden: 4.36% 2001 Burden: 4.03% 2000 Burden: 4.19% Change FY01-02: 8.06% Rank: 43 (2002), 52 (2001) Population: 11,607 Per Capita Income: \$20,295	County Rev./Income 2.97% (40) County Rev. Per Cap. \$603.44 (67) Property Tax/Income 1.86% (36) Property Tax Per Cap. \$378.38 (59) Sales Tax/Income 0.53% (64) Sales Tax Per Capita \$108.24 (93)	County Rev./Income 2.89% (39) County Rev. Per Cap. \$583.52 (67) Property Tax/Income 1.80% (30) Property Tax Per Cap. \$364.34 (54) Sales Tax/Income 0.57% (57) Sales Tax Per Capita \$114.33 (90)	Hertford 2,080 (143) Winfall 563 (130)
Person 	2002 Burden: 4.88% 2001 Burden: 4.40% 2000 Burden: 4.52% Change FY01-02: 10.90% Rank: 22 (2002), 33 (2001) Population: 36,764 Per Capita Income: \$21,836	County Rev./Income 3.80% (11) County Rev. Per Cap. \$829.12 (17) Property Tax/Income 2.48% (7) Property Tax Per Cap. \$541.46 (13) Sales Tax/Income 0.63% (35) Sales Tax Per Capita \$138.30 (39)	County Rev./Income 3.43% (15) County Rev. Per Cap. \$763.07 (20) Property Tax/Income 2.23% (9) Property Tax Per Cap. \$495.33 (16) Sales Tax/Income 0.64% (35) Sales Tax Per Capita \$141.89 (42)	Roxboro 8,848 (16)
Pitt 	2002 Burden: 4.47% 2001 Burden: 4.50% 2000 Burden: 4.90% Change FY01-02: -0.51% Rank: 38 (2002), 28 (2001) Population: 137,901 Per Capita Income: \$24,854	County Rev./Income 2.40% (86) County Rev. Per Cap. \$595.58 (69) Property Tax/Income 1.25% (94) Property Tax Per Cap. \$310.38 (87) Sales Tax/Income 0.51% (71) Sales Tax Per Capita \$127.46 (54)	County Rev./Income 2.54% (71) County Rev. Per Cap. \$631.73 (51) Property Tax/Income 1.26% (88) Property Tax Per Cap. \$312.62 (83) Sales Tax/Income 0.53% (68) Sales Tax Per Capita \$131.74 (56)	Ayden 4,624 (141) Bethel 1,669 (125) Falkland 112 (155) Farmville 4,506 (57) Fountain 536 (106) Greenville 63,444 (19) Grifton 2,219 (145) Grimesland 439 (160) Simpson 464 (139) Winterville 5,289 (73)
Polk 	2002 Burden: 3.24% 2001 Burden: 2.78% 2000 Burden: 2.59% Change FY01-02: 16.22% Rank: 94 (2002), 99 (2001) Population: 18,866 Per Capita Income: \$29,914	County Rev./Income 2.41% (85) County Rev. Per Cap. \$721.33 (34) Property Tax/Income 1.63% (61) Property Tax Per Cap. \$486.22 (22) Sales Tax/Income 0.40% (98) Sales Tax Per Capita \$119.79 (71)	County Rev./Income 2.06% (95) County Rev. Per Cap. \$630.73 (53) Property Tax/Income 1.33% (85) Property Tax Per Cap. \$406.34 (37) Sales Tax/Income 0.39% (98) Sales Tax Per Capita \$119.04 (79)	Columbus 1,014 (49) Saluda 577 (19) Tryon 1,771 (23)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Randolph 	2002 Burden: 3.47% 2001 Burden: 3.15% 2000 Burden: 3.12% Change FY01-02: 10.13% Rank: 82 (2002), 86 (2001) Population: 133,836 Per Capita Income: \$23,372	County Rev./Income 2.39% (87) County Rev. Per Cap. \$559.30 (84) Property Tax/Income 1.40% (89) Property Tax Per Cap. \$326.34 (83) Sales Tax/Income 0.50% (74) Sales Tax Per Capita \$116.89 (82)	County Rev./Income 2.12% (92) County Rev. Per Cap. \$500.13 (91) Property Tax/Income 1.14% (95) Property Tax Per Cap. \$268.51 (94) Sales Tax/Income 0.52% (72) Sales Tax Per Capita \$122.19 (71)	Archdale 9,257 (76) Asheboro 22,346 (56) Franklinville 1,304 (180) Liberty 2,711 (104) Ramseur 1,604 (71) Randleman 3,763 (93) Seagrove 248 (51) Staley 353 (192) Trinity 6,794 (83)
	Richmond 	2002 Burden: 5.92% 2001 Burden: 4.97% 2000 Burden: 4.53% Change FY01-02: 19.02% Rank: 7 (2002), 14 (2001) Population: 46,721 Per Capita Income: \$21,125	County Rev./Income 4.25% (8) County Rev. Per Cap. \$897.25 (11) Property Tax/Income 1.54% (75) Property Tax Per Cap. \$326.28 (84) Sales Tax/Income 0.60% (41) Sales Tax Per Capita \$126.43 (56)	County Rev./Income 3.23% (19) County Rev. Per Cap. \$669.43 (37) Property Tax/Income 1.53% (62) Property Tax Per Cap. \$318.18 (81) Sales Tax/Income 0.63% (36) Sales Tax Per Capita \$131.54 (57)
Robeson 		2002 Burden: 4.61% 2001 Burden: 4.40% 2000 Burden: 4.61% Change FY01-02: 4.73% Rank: 33 (2002), 35 (2001) Population: 125,206 Per Capita Income: \$17,546	County Rev./Income 2.83% (49) County Rev. Per Cap. \$496.42 (97) Property Tax/Income 1.63% (60) Property Tax Per Cap. \$285.43 (93) Sales Tax/Income 0.70% (18) Sales Tax Per Capita \$123.52 (65)	County Rev./Income 2.68% (52) County Rev. Per Cap. \$470.96 (97) Property Tax/Income 1.35% (83) Property Tax Per Cap. \$236.98 (98) Sales Tax/Income 0.71% (20) Sales Tax Per Capita \$125.53 (65)
	Rockingham 	2002 Burden: 4.80% 2001 Burden: 4.69% 2000 Burden: 4.54% Change FY01-02: 2.38% Rank: 25 (2002), 21 (2001) Population: 92,589 Per Capita Income: \$22,148	County Rev./Income 2.98% (39) County Rev. Per Cap. \$660.61 (48) Property Tax/Income 1.83% (39) Property Tax Per Cap. \$404.36 (48) Sales Tax/Income 0.51% (72) Sales Tax Per Capita \$112.76 (88)	County Rev./Income 2.93% (37) County Rev. Per Cap. \$649.52 (45) Property Tax/Income 1.72% (37) Property Tax Per Cap. \$382.61 (45) Sales Tax/Income 0.53% (70) Sales Tax Per Capita \$117.39 (85)
Rowan 		2002 Burden: 4.05% 2001 Burden: 3.82% 2000 Burden: 3.88% Change FY01-02: 5.94% Rank: 59 (2002), 59 (2001) Population: 132,921 Per Capita Income: \$23,688	County Rev./Income 2.45% (83) County Rev. Per Cap. \$581.48 (74) Property Tax/Income 1.66% (55) Property Tax Per Cap. \$392.96 (54) Sales Tax/Income 0.49% (80) Sales Tax Per Capita \$115.30 (83)	County Rev./Income 2.37% (78) County Rev. Per Cap. \$567.70 (70) Property Tax/Income 1.57% (58) Property Tax Per Cap. \$375.97 (47) Sales Tax/Income 0.50% (78) Sales Tax Per Capita \$120.11 (76)



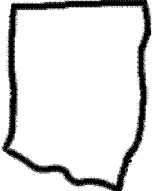


*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Rutherford 	2002 Burden: 3.97% 2001 Burden: 3.78% 2000 Burden: 3.78% Change FY01-02: 5.01% Rank: 63 (2002), 63 (2001) Population: 63,345 Per Capita Income: \$21,165	County Rev./Income 2.76% (56) County Rev. Per Cap. \$585.03 (73) Property Tax/Income 1.63% (59) Property Tax Per Cap. \$344.77 (76) Sales Tax/Income 0.65% (28) Sales Tax Per Capita \$138.35 (38)	County Rev./Income 2.61% (60) County Rev. Per Cap. \$558.83 (73) Property Tax/Income 1.52% (66) Property Tax Per Cap. \$325.52 (77) Sales Tax/Income 0.65% (32) Sales Tax Per Capita \$140.28 (48)	Bostic 326 (133) Chimney Rock Vill. 178 (117) Ellenboro 478 (196) Forest City 7,450 (74) Lake Lure 1,048 (9) Ruth 328 (163) Rutherfordton 4,139 (113) Spindale 3,973 (109)
Sampson 	2002 Burden: 3.42% 2001 Burden: 3.42% 2000 Burden: 3.77% Change FY01-02: 0.16% Rank: 85 (2002), 75 (2001) Population: 61,768 Per Capita Income: \$20,334	County Rev./Income 2.58% (73) County Rev. Per Cap. \$524.61 (92) Property Tax/Income 1.50% (80) Property Tax Per Cap. \$305.22 (91) Sales Tax/Income 0.60% (39) Sales Tax Per Capita \$122.50 (68)	County Rev./Income 2.55% (68) County Rev. Per Cap. \$511.07 (88) Property Tax/Income 1.45% (75) Property Tax Per Cap. \$290.43 (86) Sales Tax/Income 0.59% (49) Sales Tax Per Capita \$118.42 (81)	Autryville 200 (171) Clinton 8,638 (67) Garland 782 (90) Harrells 205 (199) Newton Grove 612 (114) Roseboro 1,349 (121) Salemberg 476 (144) Turkey 265 (191)
Scotland 	2002 Burden: 4.97% 2001 Burden: 4.72% 2000 Burden: 4.45% Change FY01-02: 5.36% Rank: 17 (2002), 20 (2001) Population: 35,766 Per Capita Income: \$20,660	County Rev./Income 3.56% (18) County Rev. Per Cap. \$734.96 (29) Property Tax/Income 2.38% (10) Property Tax Per Cap. \$491.73 (21) Sales Tax/Income 0.70% (17) Sales Tax Per Capita \$145.54 (30)	County Rev./Income 3.17% (21) County Rev. Per Cap. \$659.22 (43) Property Tax/Income 1.99% (19) Property Tax Per Cap. \$412.90 (34) Sales Tax/Income 0.75% (13) Sales Tax Per Capita \$154.85 (22)	East Laurinburg 290 (188) Gibson 578 (79) Laurinburg 15,856 (54) Wagram 788 (78)
Stanly 	2002 Burden: 4.43% 2001 Burden: 3.96% 2000 Burden: 3.97% Change FY01-02: 12.04% Rank: 39 (2002), 54 (2001) Population: 58,974 Per Capita Income: \$22,953	County Rev./Income 2.68% (62) County Rev. Per Cap. \$615.51 (65) Property Tax/Income 1.77% (46) Property Tax Per Cap. \$407.23 (44) Sales Tax/Income 0.54% (61) Sales Tax Per Capita \$123.42 (66)	County Rev./Income 2.27% (84) County Rev. Per Cap. \$528.15 (85) Property Tax/Income 1.43% (78) Property Tax Per Cap. \$332.14 (71) Sales Tax/Income 0.54% (67) Sales Tax Per Capita \$124.54 (68)	Albemarle 15,685 (35) Badin 1,135 (131) Locust 2,456 (137) New London 610 (137) Norwood 2,191 (117) Oakboro 1,187 (79) Richfield 517 (134) Stanfield 1,230 (126)
Stokes 	2002 Burden: 3.25% 2001 Burden: 3.10% 2000 Burden: 2.99% Change FY01-02: 4.78% Rank: 93 (2002), 91 (2001) Population: 45,355 Per Capita Income: \$22,434	County Rev./Income 2.58% (74) County Rev. Per Cap. \$578.23 (78) Property Tax/Income 1.60% (65) Property Tax Per Cap. \$359.67 (70) Sales Tax/Income 0.56% (56) Sales Tax Per Capita \$124.69 (62)	County Rev./Income 2.36% (79) County Rev. Per Cap. \$530.98 (84) Property Tax/Income 1.41% (79) Property Tax Per Cap. \$318.30 (80) Sales Tax/Income 0.57% (55) Sales Tax Per Capita \$128.47 (62)	Danbury 107 (164) King 6,037 (70) Walnut Cove 1,484 (139)






*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
<p>Surry</p> 	2002 Burden: 4.00% 2001 Burden: 3.82% 2000 Burden: 3.70% Change FY01-02: 4.65% Rank: 61 (2002), 58 (2001) Population: 72,028 Per Capita Income: \$22,912	County Rev./Income 2.91% (43) County Rev. Per Cap. \$667.58 (47) Property Tax/Income 1.59% (67) Property Tax Per Cap. \$365.27 (65) Sales Tax/Income 0.72% (15) Sales Tax Per Capita \$164.05 (14)	County Rev./Income 2.75% (48) County Rev. Per Cap. \$639.95 (49) Property Tax/Income 1.47% (72) Property Tax Per Cap. \$341.42 (65) Sales Tax/Income 0.73% (17) Sales Tax Per Capita \$170.23 (14)	Dobson 1,468 (91) Elkin 4,110 (34) Mount Airy 8,479 (18) Pilot Mountain 1,282 (46)
<p>Swain</p> 	2002 Burden: 4.14% 2001 Burden: 4.12% 2000 Burden: 4.08% Change FY01-02: 0.51% Rank: 55 (2002), 44 (2001) Population: 13,287 Per Capita Income: \$17,774	County Rev./Income 3.60% (16) County Rev. Per Cap. \$640.56 (58) Property Tax/Income 1.20% (97) Property Tax Per Cap. \$214.04 (100) Sales Tax/Income 0.78% (7) Sales Tax Per Capita \$139.46 (36)	County Rev./Income 3.60% (11) County Rev. Per Cap. \$622.81 (55) Property Tax/Income 1.21% (91) Property Tax Per Cap. \$209.60 (100) Sales Tax/Income 0.83% (6) Sales Tax Per Capita \$143.76 (36)	Bryson City 1,440 (83)
<p>Transylvania</p> 	2002 Burden: 4.70% 2001 Burden: 4.56% 2000 Burden: 4.35% Change FY01-02: 3.00% Rank: 30 (2002), 25 (2001) Population: 29,400 Per Capita Income: \$24,908	County Rev./Income 3.76% (12) County Rev. Per Cap. \$936.67 (10) Property Tax/Income 2.31% (13) Property Tax Per Cap. \$574.22 (12) Sales Tax/Income 0.70% (19) Sales Tax Per Capita \$173.62 (12)	County Rev./Income 3.67% (10) County Rev. Per Cap. \$931.63 (9) Property Tax/Income 2.27% (8) Property Tax Per Cap. \$575.34 (9) Sales Tax/Income 0.71% (23) Sales Tax Per Capita \$179.25 (9)	Brevard 6,786 (10) Rosman 491 (45)
<p>Tyrrell</p> 	2002 Burden: 5.55% 2001 Burden: 4.98% 2000 Burden: 5.18% Change FY01-02: 11.37% Rank: 10 (2002), 13 (2001) Population: 4,170 Per Capita Income: \$18,490	County Rev./Income 3.94% (10) County Rev. Per Cap. \$727.70 (31) Property Tax/Income 2.81% (6) Property Tax Per Cap. \$520.05 (16) Sales Tax/Income 0.69% (22) Sales Tax Per Capita \$127.85 (53)	County Rev./Income 3.69% (9) County Rev. Per Cap. \$698.16 (30) Property Tax/Income 2.66% (6) Property Tax Per Cap. \$502.39 (15) Sales Tax/Income 0.70% (25) Sales Tax Per Capita \$132.00 (55)	Columbia 851 (68)
<p>Union</p> 	2002 Burden: 3.92% 2001 Burden: 4.01% 2000 Burden: 4.24% Change FY01-02: -2.25% Rank: 65 (2002), 53 (2001) Population: 138,928 Per Capita Income: \$24,890	County Rev./Income 2.26% (92) County Rev. Per Cap. \$563.27 (83) Property Tax/Income 1.33% (91) Property Tax Per Cap. \$331.21 (80) Sales Tax/Income 0.48% (83) Sales Tax Per Capita \$119.11 (73)	County Rev./Income 2.30% (83) County Rev. Per Cap. \$565.55 (72) Property Tax/Income 1.36% (82) Property Tax Per Cap. \$334.63 (70) Sales Tax/Income 0.52% (71) Sales Tax Per Capita \$128.85 (61)	Hemby Bridge 1,541 (198) Indian Trail 14,909 (86) Lake Park 2,446 (187) Marshville 2,531 (159) Marvin 1,174 (195) Mineral Springs 1,506 (196) Monroe 28,449 (13) Stallings 8,382 (85) Unionville 5,740 (88) Waxhaw 2,868 (165) Weddington 7,446 (87) Wesley Chapel 3,468 (197) Wingate 2,629 (175)

*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Vance 	2002 Burden: 4.84% 2001 Burden: 4.82% 2000 Burden: 4.69% Change FY01-02: 0.48% Rank: 23 (2002), 17 (2001) Population: 44,378 Per Capita Income: \$20,728	County Rev./Income 3.01% (36) County Rev. Per Cap. \$624.90 (62) Property Tax/Income 1.79% (42) Property Tax Per Cap. \$371.91 (62) Sales Tax/Income 0.74% (12) Sales Tax Per Capita \$152.61 (20)	County Rev./Income 3.00% (31) County Rev. Per Cap. \$631.34 (52) Property Tax/Income 1.77% (33) Property Tax Per Cap. \$373.16 (49) Sales Tax/Income 0.77% (10) Sales Tax Per Capita \$161.82 (16)	Henderson 16,464 (53) Kittrell 147 (211) Middleburg 168 (187)
Wake 	2002 Burden: 4.08% 2001 Burden: 4.07% 2000 Burden: 4.22% Change FY01-02: 0.18% Rank: 58 (2002), 51 (2001) Population: 679,510 Per Capita Income: \$36,870	County Rev./Income 2.25% (93) County Rev. Per Cap. \$829.57 (16) Property Tax/Income 1.46% (83) Property Tax Per Cap. \$539.28 (14) Sales Tax/Income 0.36% (99) Sales Tax Per Capita \$131.25 (51)	County Rev./Income 2.25% (85) County Rev. Per Cap. \$831.46 (13) Property Tax/Income 1.44% (77) Property Tax Per Cap. \$530.91 (12) Sales Tax/Income 0.38% (99) Sales Tax Per Capita \$141.53 (44)	Apex 23,595 (17) Cary 102,241 (9) Fuquay-Varina 9,191 (11) Garner 19,606 (15) Holly Springs 11,375 (5) Knightdale 6,360 (20) Morrisville 6,086 (2) Raleigh 303,567 (12) Rolesville 971 (21) Wake Forest 14,217 (13) Wendell 4,491 (35) Zebulon 4,267 (25)
Warren 	2002 Burden: 5.72% 2001 Burden: 5.31% 2000 Burden: 5.27% Change FY01-02: 7.72% Rank: 9 (2002), 10 (2001) Population: 20,000 Per Capita Income: \$16,663	County Rev./Income 4.77% (5) County Rev. Per Cap. \$795.46 (18) Property Tax/Income 3.06% (5) Property Tax Per Cap. \$509.13 (19) Sales Tax/Income 0.71% (16) Sales Tax Per Capita \$118.48 (77)	County Rev./Income 4.40% (6) County Rev. Per Cap. \$733.85 (22) Property Tax/Income 2.69% (5) Property Tax Per Cap. \$448.57 (23) Sales Tax/Income 0.73% (18) Sales Tax Per Capita \$121.50 (73)	Macon 112 (64) Norlina 1,099 (80) Warrenton 792 (26)
Washington 	2002 Burden: 4.65% 2001 Burden: 4.43% 2000 Burden: 4.33% Change FY01-02: 4.97% Rank: 32 (2002), 32 (2001) Population: 13,600 Per Capita Income: \$19,555	County Rev./Income 3.31% (24) County Rev. Per Cap. \$647.51 (55) Property Tax/Income 2.04% (23) Property Tax Per Cap. \$398.92 (52) Sales Tax/Income 0.60% (40) Sales Tax Per Capita \$117.72 (79)	County Rev./Income 2.99% (32) County Rev. Per Cap. \$583.51 (68) Property Tax/Income 1.84% (28) Property Tax Per Cap. \$358.20 (57) Sales Tax/Income 0.61% (43) Sales Tax Per Capita \$119.48 (78)	Creswell 270 (72) Plymouth 4,048 (118) Roper 604 (87)
Watauga 	2002 Burden: 4.52% 2001 Burden: 4.73% 2000 Burden: 4.80% Change FY01-02: -4.59% Rank: 37 (2002), 19 (2001) Population: 42,892 Per Capita Income: \$24,378	County Rev./Income 2.70% (60) County Rev. Per Cap. \$659.23 (50) Property Tax/Income 1.49% (82) Property Tax Per Cap. \$363.74 (66) Sales Tax/Income 0.77% (10) Sales Tax Per Capita \$187.00 (6)	County Rev./Income 2.73% (50) County Rev. Per Cap. \$641.65 (47) Property Tax/Income 1.49% (69) Property Tax Per Cap. \$350.26 (60) Sales Tax/Income 0.78% (9) Sales Tax Per Capita \$184.14 (8)	Beech Mountain 313 (4) Blowing Rock 1,412 (7) Boone 13,983 (45) Seven Devils 130 (6)

*Rank within relevant population range.

COUNTY	OVERALL DATA <i>Combined County and Municipal</i>	2002 DATA <i>County Only</i> (Rank)	2001 DATA <i>County Only</i> (Rank)	2002 MUN. POPULATION (Rank in Combined Local Revenue Per Capita)*
Wayne 	2002 Burden: 3.88% 2001 Burden: 3.67% 2000 Burden: 3.61% Change FY01-02: 5.93% Rank: 68 (2002), 69 (2001) Population: 113,844 Per Capita Income: \$21,738	County Rev./Income 2.51% (80) County Rev. Per Cap. \$545.39 (85) Property Tax/Income 1.21% (96) Property Tax Per Cap. \$261.95 (97) Sales Tax/Income 0.57% (50) Sales Tax Per Capita \$124.20 (64)	County Rev./Income 2.32% (81) County Rev. Per Cap. \$501.46 (90) Property Tax/Income 1.12% (98) Property Tax Per Cap. \$242.19 (97) Sales Tax/Income 0.47% (88) Sales Tax Per Capita \$101.25 (96)	Eureka 241 (136) Fremont 1,439 (170) Goldsboro 38,706 (23) Mount Olive 4,596 (133) Pikeville 714 (119) Seven Springs 86 (132) Walnut Creek 866 (40)
	Wilkes 	2002 Burden: 3.28% 2001 Burden: 3.12% 2000 Burden: 3.07% Change FY01-02: 5.29% Rank: 91 (2002), 89 (2001) Population: 66,660 Per Capita Income: \$25,088	County Rev./Income 2.63% (68) County Rev. Per Cap. \$660.56 (49) Property Tax/Income 1.59% (69) Property Tax Per Cap. \$399.23 (51) Sales Tax/Income 0.64% (32) Sales Tax Per Capita \$160.50 (16)	County Rev./Income 2.45% (75) County Rev. Per Cap. \$589.26 (64) Property Tax/Income 1.39% (80) Property Tax Per Cap. \$334.81 (69) Sales Tax/Income 0.69% (26) Sales Tax Per Capita \$166.20 (15)
Wilson 	2002 Burden: 4.79% 2001 Burden: 4.94% 2000 Burden: 4.85% Change FY01-02: -2.90% Rank: 26 (2002), 16 (2001) Population: 75,374 Per Capita Income: \$25,072	County Rev./Income 2.52% (77) County Rev. Per Cap. \$632.35 (61) Property Tax/Income 1.68% (54) Property Tax Per Cap. \$420.40 (41) Sales Tax/Income 0.53% (67) Sales Tax Per Capita \$131.88 (48)	County Rev./Income 2.57% (64) County Rev. Per Cap. \$633.12 (50) Property Tax/Income 1.67% (43) Property Tax Per Cap. \$411.67 (35) Sales Tax/Income 0.55% (65) Sales Tax Per Capita \$134.71 (52)	Black Creek 724 (129) Elm City 1,399 (102) Lucama 879 (138) Saratoga 382 (118) Sims 129 (122) Stantonsburg 730 (123) Wilson 45,741 (20)
	Yadkin 	2002 Burden: 3.54% 2001 Burden: 3.31% 2000 Burden: 3.39% Change FY01-02: 6.96% Rank: 78 (2002), 80 (2001) Population: 36,958 Per Capita Income: \$22,291	County Rev./Income 2.88% (45) County Rev. Per Cap. \$641.04 (57) Property Tax/Income 1.82% (40) Property Tax Per Cap. \$406.28 (46) Sales Tax/Income 0.59% (44) Sales Tax Per Capita \$131.83 (49)	County Rev./Income 2.62% (58) County Rev. Per Cap. \$598.21 (61) Property Tax/Income 1.65% (45) Property Tax Per Cap. \$376.14 (46) Sales Tax/Income 0.62% (39) Sales Tax Per Capita \$142.41 (41)
Yancey 	2002 Burden: 3.70% 2001 Burden: 3.52% 2000 Burden: 3.18% Change FY01-02: 5.01% Rank: 71 (2002), 71 (2001) Population: 17,944 Per Capita Income: \$19,134	County Rev./Income 3.12% (31) County Rev. Per Cap. \$597.46 (68) Property Tax/Income 1.97% (26) Property Tax Per Cap. \$376.49 (60) Sales Tax/Income 0.77% (9) Sales Tax Per Capita \$147.51 (25)	County Rev./Income 2.97% (34) County Rev. Per Cap. \$594.05 (62) Property Tax/Income 1.86% (26) Property Tax Per Cap. \$371.99 (51) Sales Tax/Income 0.75% (12) Sales Tax Per Capita \$150.10 (29)	Burnsville 1,630 (64)

*Rank within relevant population range.

2002 Combined County & Municipal Revenues by Municipality

Municipalities with populations greater than 25,000 (25 municipalities ranked)

Municipality	County	Local Revenues Per Capita	2002 Rank	2001 Rank	Property Tax Burden Per Capita	2002 Rank	2001 Rank	Sales Tax Burden Per Capita	2002 Rank	2001 Rank
<i>High Burden — Upper Quartile</i>										
Charlotte	Mecklenburg	\$2,017.88	1	1	\$1,175.14	1	1	\$373.47	1	1
Wilmington	New Hanover	\$1,820.63	2	4	\$1,164.42	2	3	\$295.11	3	4
Durham	Durham	\$1,661.15	3	3	\$995.38	5	4	\$253.87	9	8
Hickory	Catawba	\$1,607.69	4	2	\$944.85	7	5	\$294.83	4	3
Chapel Hill	Orange ^a	\$1,595.04	5	10	\$1,036.08	3	6	\$250.78	11	22
Asheville	Buncombe	\$1,551.14	6	8	\$860.58	12	11	\$321.14	2	2

Average Burden — Second and Third Quartiles

Greensboro	Guilford	\$1,550.51	7	7	\$936.83	9	7	\$251.04	10	9
High Point	Guilford ^a	\$1,524.95	8	6	\$937.65	8	8	\$249.37	12	10
Cary	Wake	\$1,510.58	9	5	\$979.36	6	2	\$262.70	6	7
Winston-Salem	Forsyth	\$1,499.86	10	11	\$849.56	13	13	\$249.21	13	13
Huntersville	Mecklenburg	\$1,486.83	11	13	\$1,006.53	4	9	\$244.54	15	12
Raleigh	Wake	\$1,465.81	12	9	\$875.72	11	10	\$262.57	7	6
Monroe	Union	\$1,370.12	13	12	\$690.99	18	16	\$247.42	14	19
Salisbury	Rowan	\$1,369.01	14	16	\$806.96	14	14	\$231.39	22	20
Concord	Cabarrus	\$1,359.25	15	14	\$891.71	10	12	\$269.54	5	5
Fayetteville	Cumberland	\$1,199.45	16	17	\$673.32	19	18	\$243.01	16	14
Gastonia	Gaston	\$1,191.43	17	19	\$748.53	15	15	\$231.52	21	21
Rocky Mount	Nash ^a	\$1,181.01	18	20	\$629.86	20	20	\$238.89	18	16
Greenville	Pitt	\$1,173.66	19	15	\$581.25	23	21	\$254.69	8	11

Low Burden — Lower Quartile

Wilson	Wilson	\$1,170.51	20	18	\$692.31	17	17	\$219.19	25	24
Kannapolis	Cabarrus ^a	\$1,093.27	21	21	\$719.74	16	19	\$224.59	23	23
Burlington	Alamance	\$1,032.72	22	23	\$607.20	21	23	\$238.03	19	15
Goldsboro	Wayne	\$1,018.30	23	24	\$487.40	24	24	\$241.37	17	25
Thomasville	Davidson	\$988.93	24	22	\$581.78	22	22	\$223.49	24	18
Jacksonville	Onslow	\$819.11	25	25	\$399.54	25	25	\$232.30	20	17

Municipalities with populations of 5,000 - 24,999 (88 municipalities ranked)

Municipality	County	Local Revenues Per Capita	2002 Rank	2001 Rank	Property Tax Burden Per Capita	2002 Rank	2001 Rank	Sales Tax Burden Per Capita	2002 Rank	2001 Rank
<i>High Burden — Upper Quartile</i>										
Kill Devil Hills	Dare	\$3,101.16	1	1	\$1,547.95	2	2	\$549.32	1	1
Morrisville	Wake	\$2,304.24	2	2	\$1,709.09	1	1	\$256.04	31	46
Oak Island	Brunswick	\$2,000.07	3	3	\$1,264.29	3	3	\$321.47	5	4
Carolina Beach	New Hanover	\$1,976.16	4	4	\$1,194.07	4	4	\$329.65	4	7
Holly Springs	Wake	\$1,720.02	5	5	\$938.58	14	10	\$246.32	43	38
Cornelius	Mecklenburg	\$1,712.67	6	6	\$1,151.22	5	5	\$291.05	15	18
Morehead City	Carteret	\$1,658.69	7	9	\$996.19	10	13	\$307.60	7	11
Hillsborough	Orange	\$1,624.81	8	7	\$1,113.51	6	6	\$245.94	44	52
Davidson	Mecklenburg	\$1,557.20	9	14	\$1,096.87	7	8	\$261.95	23	22
Brevard	Transylvania	\$1,521.85	10	8	\$877.14	18	14	\$268.51	19	31
Fuquay-Varina	Wake	\$1,498.92	11	10	\$938.67	13	9	\$254.18	34	28
Carrboro	Orange	\$1,483.75	12	19	\$1,024.10	8	11	\$243.66	45	60
Wake Forest	Wake	\$1,477.21	13	11	\$895.51	16	16	\$258.81	28	20
Matthews	Mecklenburg	\$1,467.95	14	17	\$1,013.42	9	12	\$248.83	40	37
Garner	Wake	\$1,446.26	15	12	\$965.17	11	7	\$261.75	24	16

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues		Property Tax Burden			Sales Tax Burden			
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Roxboro	Person	\$1,434.95	16	24	\$936.34	15	17	\$240.61	51	55
Apex	Wake	\$1,433.49	17	15	\$875.99	19	15	\$253.49	35	32
Mount Airy	Surry	\$1,431.81	18	23	\$863.15	21	28	\$330.03	3	3
Mooresville	Iredell	\$1,421.85	19	21	\$873.33	20	19	\$295.74	11	19
Knightsdale	Wake	\$1,403.45	20	22	\$845.10	22	23	\$265.09	21	25
New Bern	Craven	\$1,377.69	21	50	\$587.98	61	60	\$266.45	20	23
Rockingham	Richmond	\$1,366.24	22	44	\$560.59	69	69	\$254.58	33	33

Average Burden — Second and Third Quartiles

Conover	Catawba	\$1,365.06	23	20	\$833.72	25	22	\$291.80	14	5
Washington	Beaufort	\$1,359.14	24	16	\$691.38	41	42	\$293.12	13	12
Kernersville	Forsyth	\$1,353.99	25	26	\$885.53	17	18	\$260.44	25	45
Hamlet	Richmond	\$1,353.93	26	41	\$543.27	73	70	\$255.25	32	21
Clayton	Johnston	\$1,353.54	27	13	\$764.25	32	27	\$241.66	48	36
Waynesville	Haywood	\$1,349.62	28	18	\$726.25	36	35	\$306.12	8	6
Mint Hill	Mecklenburg	\$1,348.02	29	30	\$942.75	12	20	\$232.05	59	58
Smithfield	Johnston	\$1,330.70	30	27	\$757.48	33	29	\$256.43	29	39
Hendersonville	Henderson	\$1,317.77	31	25	\$823.49	26	21	\$309.24	6	9
Black Mountain	Buncombe	\$1,310.48	32	31	\$683.79	44	37	\$256.34	30	44
Southern Pines	Moore	\$1,308.22	33	28	\$839.81	23	24	\$282.52	17	14
Pinehurst	Moore	\$1,278.86	34	29	\$793.86	29	26	\$277.48	18	17
Albemarle	Stanly	\$1,276.57	35	38	\$715.99	37	50	\$248.48	41	48
Lincolnton	Lincoln	\$1,274.97	36	37	\$794.08	28	34	\$284.48	16	15
Sanford	Lee	\$1,266.45	37	32	\$839.31	24	25	\$259.92	26	27
Newton	Catawba	\$1,251.93	38	35	\$680.36	46	38	\$295.92	10	10
Williamston	Martin	\$1,244.92	39	52	\$797.28	27	36	\$236.78	53	50
Siler City	Chatham	\$1,229.69	40	40	\$790.53	30	33	\$264.35	22	42
Statesville	Iredell	\$1,224.74	41	34	\$736.74	35	30	\$298.18	9	13
Reidsville	Rockingham	\$1,187.28	42	36	\$747.47	34	31	\$227.06	65	65
Kinston	Lenoir	\$1,177.42	43	53	\$702.42	39	43	\$230.98	60	78
Elizabeth City	Pasquotank	\$1,160.16	44	33	\$583.95	63	56	\$241.35	49	24
Boone	Watauga	\$1,159.97	45	39	\$575.32	64	63	\$368.88	2	2
Whiteville	Columbus	\$1,153.14	46	43	\$608.23	56	52	\$223.02	69	54
Lexington	Davidson	\$1,152.66	47	56	\$662.86	49	58	\$249.16	39	41
Belmont	Gaston	\$1,136.85	48	49	\$772.72	31	32	\$228.50	63	63
Eden	Rockingham	\$1,132.89	49	51	\$649.66	51	46	\$226.58	67	68
Selma	Johnston	\$1,125.41	50	48	\$624.50	53	53	\$205.80	77	72
Mount Holly	Gaston	\$1,111.85	51	64	\$714.07	38	39	\$228.53	62	70
Morganton	Burke	\$1,108.38	52	72	\$686.86	42	59	\$174.77	81	82
Henderson	Vance	\$1,104.75	53	46	\$614.14	55	44	\$259.02	27	26
Laurinburg	Scotland	\$1,099.97	54	58	\$667.64	48	54	\$207.71	76	73
Marion	McDowell	\$1,097.25	55	47	\$575.02	65	57	\$295.23	12	8
Asheboro	Randolph	\$1,097.15	56	66	\$674.44	47	49	\$233.23	58	66
Tarboro	Edgecombe	\$1,089.88	57	42	\$686.53	43	51	\$208.49	74	76
Lumberton	Robeson	\$1,085.97	58	57	\$560.54	70	75	\$250.27	38	47
Bessemer City	Gaston	\$1,082.62	59	62	\$660.94	50	45	\$229.52	61	62
Spring Lake	Cumberland	\$1,082.14	60	60	\$604.96	58	62	\$241.13	50	40
Mebane	Alamance	\$1,077.77	61	70	\$702.12	40	48	\$235.10	55	29
Cherryville	Gaston	\$1,075.38	62	54	\$681.88	45	41	\$228.04	64	59
Roanoke Rapids	Halifax	\$1,067.52	63	71	\$635.05	52	47	\$210.65	72	75
Oxford	Granville	\$1,056.90	64	61	\$549.30	72	74	\$243.46	46	34
Dunn	Harnett	\$1,042.43	65	63	\$537.44	74	73	\$211.67	71	74
Lenoir	Caldwell	\$1,036.88	66	68	\$605.70	57	61	\$214.76	70	67

Low Burden — Lower Quartile

Clinton	Sampson	\$1,035.85	67	65	\$568.88	67	72	\$247.68	42	35
Edenton	Chowan	\$1,032.74	68	74	\$586.13	62	66	\$226.72	66	71
Hope Mills	Cumberland	\$1,024.32	69	69	\$566.11	68	65	\$238.30	52	56
King	Stokes	\$1,018.89	70	45	\$619.86	54	64	\$208.09	75	77
Kings Mountain	Cleveland ^a	\$1,007.01	71	67	\$551.62	71	67	\$181.61	80	80

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Shelby	Cleveland	\$1,002.45	72	59	\$604.82	59	55	\$210.51	73	69
Winterville	Pitt	\$997.85	73	73	\$482.23	79	76	\$250.35	36	61
Forest City	Rutherford	\$961.87	74	75	\$485.62	78	78	\$196.43	78	79
Graham	Alamance	\$948.22	75	76	\$533.17	76	79	\$241.81	47	49
Archdale	Randolph	\$919.57	76	80	\$476.88	80	81	\$235.35	54	57
Elon College	Alamance	\$892.98	77	77	\$471.79	81	80	\$233.59	57	53
Summerfield	Guilford	\$873.30	78	78	\$510.81	77	77	\$250.34	37	43
Wadesboro	Anson	\$859.98	79	55	\$535.18	75	40	\$192.67	79	51
Lewisville	Forsyth	\$856.37	80	81	\$588.77	60	68	\$166.20	83	84
Clemmons	Forsyth	\$841.77	81	79	\$572.64	66	71	\$164.64	84	83
Havelock	Craven	\$743.67	82	82	\$387.24	84	84	\$172.56	82	81
Trinity	Randolph	\$713.68	83	83	\$357.74	85	88	\$234.97	56	30
Sawmills	Caldwell	\$693.77	84	85	\$340.30	87	87	\$226.40	68	64
Stallings	Union	\$682.82	85	86	\$409.06	82	83	\$133.00	86	86
Indian Trail	Union	\$674.17	86	84	\$387.42	83	82	\$137.12	85	85
Weddington	Union	\$600.92	87	87	\$350.10	86	85	\$125.76	87	87
Unionville	Union	\$578.82	88	88	\$339.88	88	86	\$122.27	88	88

Municipalities with populations of 1,000 - 4,999 (199 municipalities ranked)

High Burden — Upper Quartile

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Nags Head	Dare	\$4,503.12	1	1	\$2,099.83	2	1	\$762.96	1	1
Manteo	Dare	\$3,723.04	2	2	\$1,790.25	3	3	\$631.92	2	2
Kitty Hawk	Dare	\$2,961.54	3	3	\$1,469.08	6	6	\$527.93	4	6
Wrightsville Beach	New Hanover	\$2,909.45	4	6	\$1,459.72	7	7	\$410.50	8	9
Southern Shores	Dare	\$2,854.09	5	5	\$1,378.60	9	8	\$508.26	6	5
Claremont	Catawba	\$2,837.00	6	4	\$2,148.21	1	2	\$297.07	40	32
Blowing Rock	Watauga	\$2,784.13	7	7	\$1,706.86	4	4	\$374.05	10	15
Atlantic Beach	Carteret	\$2,705.09	8	8	\$1,550.58	5	5	\$514.80	5	4
Lake Lure	Rutherford	\$2,535.19	9	9	\$1,255.87	11	12	\$601.26	3	3
Surf City	Pender	\$2,404.04	10	10	\$1,407.12	8	9	\$348.39	13	19
Sunset Beach	Brunswick	\$2,251.65	11	106	\$1,156.19	18	45	\$327.11	19	185
Emerald Isle	Carteret	\$2,118.46	12	12	\$1,239.00	12	15	\$384.71	9	10
Elizabethtown	Bladen	\$1,940.41	13	11	\$822.12	36	28	\$238.47	96	81
Pineville	Mecklenburg	\$1,939.16	14	14	\$1,222.51	14	16	\$294.44	43	26
Biltmore Forest	Buncombe	\$1,889.96	15	15	\$1,231.27	13	11	\$418.32	7	7
Kure Beach	New Hanover	\$1,886.84	16	18	\$1,260.40	10	14	\$340.91	15	22
Southport	Brunswick	\$1,864.86	17	16	\$1,198.42	16	13	\$321.68	25	18
Bladenboro	Bladen	\$1,734.79	18	17	\$668.99	81	56	\$191.93	171	159
Shalotte	Brunswick	\$1,733.97	19	21	\$1,197.80	17	17	\$307.72	33	35
Weaverville	Buncombe	\$1,721.81	20	20	\$857.10	30	29	\$310.88	32	33
Pine Knoll Shores	Carteret	\$1,675.24	21	26	\$1,130.17	19	18	\$341.34	14	12
Madison	Rockingham	\$1,673.36	22	19	\$1,221.42	15	10	\$226.88	132	108
Tryon	Polk	\$1,588.73	23	36	\$1,053.45	20	30	\$246.86	82	80
North Wilkesboro	Wilkes	\$1,570.95	24	29	\$879.48	28	38	\$322.14	24	31
Zebulon	Wake	\$1,552.54	25	22	\$994.59	21	20	\$267.54	59	39
Franklin	Macon	\$1,551.62	26	23	\$920.39	24	23	\$311.20	31	25
Jamestown	Guilford	\$1,533.95	27	27	\$792.87	45	44	\$261.01	61	51
Beaufort	Carteret	\$1,514.89	28	38	\$969.51	22	24	\$282.04	50	88
Murphy	Cherokee	\$1,513.94	29	33	\$745.38	56	90	\$311.53	30	11
Belhaven	Beaufort	\$1,512.57	30	30	\$622.93	100	108	\$295.94	42	29
Wilkesboro	Wilkes	\$1,476.91	31	34	\$894.89	26	27	\$322.41	23	23
Louisburg	Franklin	\$1,444.36	32	25	\$762.12	53	54	\$210.17	154	147
Canton	Haywood	\$1,441.34	33	31	\$952.40	23	21	\$307.39	34	45
Elkin	Surry	\$1,425.29	34	32	\$772.07	50	43	\$329.98	17	21
Wendell	Wake	\$1,411.17	35	35	\$803.03	42	34	\$268.65	57	66

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues		Property Tax Burden			Sales Tax Burden			
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Bermuda Run	Davie	\$1,399.64	36	41	\$721.74	58	82	\$243.61	89	54
Youngsville	Franklin	\$1,393.36	37	24	\$845.84	32	19	\$231.98	115	101
Boiling Spring Lakes	Brunswick	\$1,387.01	38	42	\$916.32	25	22	\$315.33	27	53
Mocksville	Davie	\$1,385.08	39	67	\$806.17	41	74	\$296.40	41	84
Pittsboro	Chatham	\$1,370.94	40	43	\$876.57	29	35	\$268.14	58	56
Sylva	Jackson	\$1,351.60	41	37	\$845.50	34	25	\$336.38	16	28
Cape Carteret	Carteret	\$1,337.61	42	47	\$893.10	27	31	\$280.37	51	37
Carolina Shores	Brunswick	\$1,336.56	43	49	\$830.07	35	36	\$323.47	22	42
West Jefferson	Ashe	\$1,320.69	44	54	\$845.63	33	42	\$302.84	36	52
Leland	Brunswick	\$1,318.00	45	58	\$854.18	31	37	\$324.00	21	76
Pilot Mountain	Surry	\$1,311.15	46	44	\$806.18	40	39	\$329.78	18	20
Aberdeen	Moore	\$1,306.68	47	40	\$814.71	38	33	\$274.60	54	34
Benson	Johnston	\$1,277.54	48	45	\$716.76	61	52	\$244.02	88	111
Columbus	Polk	\$1,261.90	49	60	\$706.56	64	72	\$238.56	95	129

Average Burden — Second and Third Quartiles

Laurel Park	Henderson	\$1,260.36	50	48	\$786.65	46	40	\$314.66	28	24
Newport	Carteret	\$1,257.37	51	62	\$799.44	43	47	\$236.44	104	91
Calabash	Brunswick	\$1,253.12	52	28	\$816.47	37	32	\$252.35	67	8
Mount Pleasant	Cabarrus	\$1,253.03	53	53	\$766.92	52	49	\$227.99	131	123
Spring Hope	Nash	\$1,240.59	54	61	\$770.74	51	55	\$252.42	66	78
Wallace	Duplin	\$1,236.95	55	197	\$677.95	77	194	\$234.27	114	198
Maiden	Catawba	\$1,230.75	56	55	\$697.78	69	62	\$300.43	39	36
Farmville	Pitt	\$1,229.41	57	50	\$580.40	125	88	\$247.47	81	69
Ellerbe	Richmond	\$1,226.09	58	107	\$464.71	168	158	\$254.71	64	63
Spruce Pine	Mitchell	\$1,225.43	59	52	\$639.35	90	48	\$350.78	12	49
Franklinton	Franklin	\$1,224.41	60	65	\$705.89	65	67	\$194.63	166	163
Carthage	Moore	\$1,214.29	61	76	\$678.13	76	71	\$283.94	47	44
Weldon	Halifax	\$1,213.07	62	66	\$721.23	59	58	\$241.89	91	97
Beulaville	Duplin	\$1,199.14	63	74	\$659.56	86	104	\$238.32	99	124
Burnsville	Yancey	\$1,195.22	64	56	\$778.47	48	50	\$286.69	45	41
Swansboro	Onslow	\$1,193.59	65	73	\$609.79	106	91	\$235.36	109	105
Fletcher	Henderson	\$1,193.01	66	71	\$694.33	70	60	\$303.51	35	59
Robbins	Moore	\$1,177.86	67	46	\$638.71	92	73	\$284.51	46	46
Rose Hill	Duplin	\$1,175.06	68	103	\$639.25	91	137	\$241.52	92	139
Mayodan	Rockingham	\$1,172.62	69	51	\$750.58	55	41	\$226.79	133	117
Warsaw	Duplin	\$1,170.22	70	86	\$666.20	82	94	\$238.41	97	152
Ramseur	Randolph	\$1,166.19	71	78	\$757.73	54	63	\$234.83	110	96
Nashville	Nash	\$1,165.57	72	82	\$690.26	73	78	\$249.46	78	90
Broadway	Lee	\$1,165.46	73	63	\$717.46	60	61	\$265.19	60	55
Ahoskie	Hertford	\$1,162.69	74	68	\$693.25	71	66	\$238.95	94	95
Navassa	Brunswick	\$1,160.67	75	39	\$813.86	39	26	\$214.10	151	17
Kenly	Johnston	\$1,159.85	76	64	\$703.12	67	59	\$238.40	98	106
Cramerton	Gaston	\$1,157.10	77	81	\$794.19	44	46	\$228.66	128	141
Woodfin	Buncombe	\$1,154.30	78	93	\$648.03	88	103	\$220.90	147	146
Oakboro	Stanly	\$1,148.65	79	108	\$778.43	49	81	\$249.68	75	47
Norlina	Warren	\$1,146.67	80	94	\$670.56	79	107	\$237.58	101	109
Troutman	Iredell	\$1,145.86	81	59	\$704.94	66	65	\$314.53	29	16
Long View	Catawba	\$1,138.69	82	72	\$619.21	101	77	\$293.40	44	40
Bryson City	Swain	\$1,134.38	83	83	\$463.96	169	168	\$272.23	55	82
Murfreesboro	Hertford	\$1,126.29	84	57	\$638.22	93	64	\$224.05	136	89
Burgaw	Pender	\$1,124.14	85	89	\$662.13	83	92	\$244.84	86	72
Andrews	Cherokee	\$1,121.12	86	69	\$516.19	150	135	\$356.99	11	13
Jefferson	Ashe	\$1,119.54	87	99	\$678.42	75	76	\$300.49	38	58
Princeville	Edgecombe	\$1,118.31	88	13	\$603.85	112	130	\$199.09	161	14
Saint Pauls	Robeson	\$1,116.02	89	122	\$692.66	72	159	\$243.51	90	79
Lake Waccamaw	Columbus	\$1,115.39	90	128	\$618.81	102	95	\$225.83	134	94
Dobson	Surry	\$1,107.38	91	80	\$590.02	119	93	\$324.12	20	27
Whispering Pines	Moore	\$1,102.57	92	77	\$734.75	57	51	\$278.95	52	57
Randleman	Randolph	\$1,102.01	93	112	\$570.21	129	153	\$230.57	122	120
Stanley	Gaston	\$1,101.86	94	85	\$697.98	68	68	\$230.10	123	98

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Sparta	Alleghany	\$1,096.92	95	90	\$605.25	110	112	\$278.94	53	43
Rural Hall	Forsyth	\$1,094.54	96	98	\$780.97	47	53	\$214.39	150	144
Gibsonville	Guilford*	\$1,087.84	97	101	\$706.84	63	70	\$245.27	85	77
Robersonville	Martin	\$1,084.68	98	123	\$707.34	62	83	\$207.87	155	148
Clyde	Haywood	\$1,083.20	99	97	\$585.90	123	98	\$301.57	37	48
Tabor City	Columbus	\$1,071.73	100	91	\$598.87	113	101	\$221.31	146	130
Valdese	Burke	\$1,068.65	101	109	\$634.69	94	119	\$172.42	180	176
Elm City	Wilson	\$1,065.23	102	70	\$656.04	87	57	\$206.91	157	145
Scotland Neck	Halifax	\$1,059.16	103	136	\$562.20	134	122	\$179.76	176	177
Liberty	Randolph	\$1,058.42	104	133	\$626.03	98	134	\$234.73	111	133
Taylorsville	Alexander	\$1,056.35	105	79	\$528.94	147	136	\$283.75	48	30
Creedmoor	Granville	\$1,053.49	106	110	\$617.39	103	100	\$234.50	112	99
Rowland	Robeson	\$1,048.54	107	140	\$481.20	162	171	\$246.01	83	153
Jonesville	Yadkin	\$1,042.96	108	134	\$660.68	84	89	\$222.43	141	136
Spindale	Rutherford	\$1,039.79	109	118	\$603.97	111	102	\$271.28	56	74
Spencer	Rowan	\$1,038.73	110	111	\$633.30	95	84	\$230.78	121	112
Yadkinville	Yadkin	\$1,038.64	111	88	\$683.96	74	69	\$228.23	130	107
Pinebluff	Moore	\$1,037.56	112	104	\$593.12	117	99	\$282.10	49	50
Rutherfordton	Rutherford	\$1,035.74	113	87	\$605.38	109	97	\$251.02	70	87
Four Oaks	Johnston	\$1,032.84	114	92	\$575.33	127	106	\$192.70	169	161
Denton	Davidson	\$1,031.86	115	75	\$624.48	99	105	\$244.44	87	70
Haw River	Alamance	\$1,031.08	116	135	\$561.29	135	163	\$245.84	84	61
Norwood	Stanly	\$1,030.83	117	141	\$673.39	78	118	\$249.97	73	38
Plymouth	Washington	\$1,029.23	118	121	\$561.17	136	133	\$235.45	108	119
Kenansville	Duplin	\$1,025.83	119	150	\$570.47	128	147	\$237.32	102	170
Red Springs	Robeson	\$1,020.02	120	120	\$479.15	163	170	\$252.34	68	71
Roseboro	Sampson	\$1,018.98	121	95	\$511.05	153	141	\$240.63	93	64
Princeton	Johnston	\$1,016.08	122	100	\$597.13	114	87	\$200.54	160	154
Ranlo	Gaston	\$1,012.09	123	113	\$660.49	85	75	\$229.23	126	114
Chadbourn	Columbus	\$1,008.66	124	102	\$564.89	133	121	\$222.61	139	126
Bethel	Pitt	\$1,007.25	125	96	\$468.58	167	155	\$259.34	63	73
Stanfield	Stanly	\$1,004.31	126	158	\$670.32	80	116	\$236.64	103	125
Lowell	Gaston	\$998.13	127	126	\$645.06	89	85	\$229.82	124	118
Lillington	Harnett	\$996.39	128	115	\$587.26	120	96	\$230.99	120	121
Biscoe	Montgomery	\$993.19	129	137	\$605.53	108	110	\$223.10	138	134
Dallas	Gaston	\$990.69	130	139	\$592.03	118	120	\$228.58	129	122
Badin	Stanly	\$990.68	131	149	\$628.50	97	128	\$250.62	71	60
Mount Gilead	Montgomery	\$988.30	132	116	\$594.64	116	80	\$222.54	140	128
Mount Olive	Wayne	\$973.82	133	147	\$479.04	164	161	\$234.35	113	138
Garysburg	Northampton	\$971.70	134	153	\$569.34	131	145	\$191.96	170	173
La Grange	Lenoir	\$971.26	135	155	\$576.53	126	140	\$183.69	174	186
Raeford	Hoke	\$958.81	136	127	\$553.72	138	113	\$184.91	173	100
Locust	Stanly	\$957.63	137	168	\$612.78	104	154	\$247.49	80	92
China Grove	Rowan	\$952.85	138	124	\$609.55	107	79	\$231.49	118	104
Walnut Cove	Stokes	\$951.77	139	161	\$587.05	121	131	\$201.16	159	158
Enfield	Halifax	\$949.95	140	130	\$539.68	141	132	\$179.28	177	171
Ayden	Pitt	\$949.74	141	119	\$451.79	175	164	\$260.17	62	83
Granite Falls	Caldwell	\$948.77	142	159	\$530.00	146	148	\$221.81	143	149
Hertford	Perquimans	\$945.99	143	131	\$548.93	139	125	\$219.95	148	102
Pine Level	Johnston	\$945.48	144	114	\$545.74	140	111	\$182.47	175	165
Grifton	Pitt	\$945.05	145	105	\$470.19	166	156	\$248.73	79	62
Boonville	Yadkin	\$942.21	146	164	\$610.58	105	124	\$187.59	172	162
Coats	Harnett	\$934.82	147	132	\$515.98	151	139	\$205.60	158	157
Fair Bluff	Columbus	\$934.42	148	117	\$538.34	142	127	\$222.18	142	137
Erwin	Harnett	\$933.62	149	84	\$470.33	165	138	\$212.61	152	143

Low Burden — Lower Quartile

Pembroke	Robeson	\$933.37	150	143	\$485.49	161	172	\$235.95	107	85
Landis	Rowan	\$931.91	151	144	\$566.16	132	123	\$231.81	116	93
Angier	Harnett	\$923.87	152	138	\$487.87	160	149	\$193.69	168	167
Granite Quarry	Rowan	\$916.09	153	146	\$586.19	122	109	\$231.67	117	115

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Maxton	Robeson	\$910.06	154	148	\$442.38	178	178	\$252.91	65	65
Walkertown	Forsyth	\$907.76	155	151	\$631.77	96	86	\$171.50	182	174
Hudson	Caldwell	\$902.66	156	162	\$530.47	145	143	\$229.54	125	110
Mars Hill	Madison	\$902.54	157	157	\$569.50	130	115	\$217.95	149	132
Tobaccoville	Forsyth	\$901.15	158	152	\$528.71	148	144	\$152.64	189	190
Marshville	Union	\$899.69	159	142	\$537.75	143	114	\$195.83	163	156
Rockwell	Rowan	\$899.45	160	163	\$581.01	124	126	\$231.00	119	131
Fairmont	Robeson	\$899.09	161	145	\$463.42	170	176	\$250.46	72	68
Harrisburg	Cabarrus	\$896.66	162	169	\$596.75	115	129	\$170.73	184	181
Windsor	Bertie	\$892.81	163	172	\$430.34	181	180	\$194.82	165	155
Snow Hill	Greene	\$889.79	164	156	\$499.91	158	146	\$168.75	186	178
Waxhaw	Union	\$889.32	165	160	\$556.67	137	117	\$193.94	167	160
Flat Rock	Henderson	\$883.59	166	167	\$443.60	177	169	\$317.01	26	67
Pleasant Garden	Guilford	\$880.59	167	165	\$510.81	154	150	\$252.01	69	75
Drexel	Burke	\$870.79	168	173	\$511.50	152	174	\$171.94	181	168
Stokesdale	Guilford	\$869.64	169	170	\$510.81	154	150	\$249.73	74	116
Fremont	Wayne	\$864.07	170	154	\$399.38	187	184	\$194.99	164	172
Oak Ridge	Guilford	\$862.50	171	171	\$510.81	154	150	\$249.63	76	140
Sharpsburg	Nash*	\$861.10	172	175	\$506.45	157	157	\$207.32	156	150
Troy	Montgomery	\$860.73	173	166	\$523.07	149	142	\$221.64	144	142
Pinetops	Edgecombe	\$854.36	174	129	\$499.67	159	160	\$210.62	153	135
Wingate	Union	\$849.27	175	125	\$437.82	180	162	\$159.57	187	182
Hildebran	Burke	\$834.55	176	182	\$445.77	176	188	\$174.91	178	180
Polkton	Anson	\$817.81	177	180	\$404.91	185	179	\$238.28	100	127
River Bend	Craven	\$815.31	178	174	\$442.28	179	173	\$196.63	162	166
Midland	Cabarrus	\$804.03	179	181	\$534.72	144	165	\$150.82	191	193
Franklinville	Randolph	\$783.13	180	184	\$417.07	182	190	\$235.98	106	151
Glen Alpine	Burke	\$780.93	181	178	\$454.47	172	175	\$140.51	194	175
Wentworth	Rockingham	\$771.44	182	179	\$404.36	186	182	\$223.59	137	164
Brunswick	Columbus	\$767.79	183	189	\$416.48	183	181	\$221.57	145	191
Boiling Springs	Cleveland	\$750.61	184	176	\$454.72	171	167	\$153.40	188	189
Wilson's Mills	Johnston	\$740.14	185	177	\$454.16	173	166	\$151.59	190	187
Rutherford College	Burke	\$725.25	186	188	\$410.28	184	193	\$171.14	183	169
Lake Park	Union	\$718.90	187	187	\$452.54	174	177	\$146.47	193	192
Red Oak	Nash	\$707.22	188	186	\$390.30	188	189	\$249.54	77	86
Trent Woods	Craven	\$705.98	189	185	\$379.49	189	186	\$170.47	185	179
Greenlevel	Alamance	\$684.76	190	198	\$368.47	191	195	\$236.14	105	184
Connelly Springs	Burke	\$664.84	191	196	\$351.47	194	198	\$173.30	179	183
Yanceyville	Caswell	\$662.08	192	183	\$378.91	190	183	\$148.06	192	188
Cajah's Mountain	Caldwell	\$649.55	193	190	\$313.65	197	196	\$228.77	127	103
Gamewell	Caldwell	\$647.68	194	191	\$313.65	197	196	\$225.38	135	113
Marvin	Union	\$629.06	195	192	\$361.64	192	185	\$129.60	195	195
Mineral Springs	Union	\$606.29	196	193	\$358.19	193	187	\$128.45	196	194
Wesley Chapel	Union	\$599.31	197	194	\$345.91	195	191	\$123.23	197	196
Hemby Bridge	Union	\$579.69	198	195	\$337.44	196	192	\$121.79	198	197
East Spencer	Rowan	N/A	—	—	N/A	—	—	N/A	—	—

Municipalities with populations under 1,000 (229 municipalities ranked)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
<i>High Burden — Upper Quartile</i>										
Municipality	County	Per Capita	Rank	Rank	Per Capita	Rank	Rank	Per Capita	Rank	Rank
Bald Head Island	Brunswick	\$24,182.66	1	1	\$17,485.15	1	1	\$317.94	22	44
Indian Beach	Carteret	\$18,992.56	2	8	\$3,102.68	6	6	\$886.74	1	1
Ocean Isle Beach	Brunswick	\$7,533.63	3	4	\$3,248.88	5	5	\$325.46	15	7
Beech Mountain	Watauga	\$7,491.08	4	3	\$5,477.18	2	2	\$374.40	6	20
Sugar Mountain	Avery	\$5,689.85	5	5	\$3,428.87	4	4	\$351.56	11	63

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues		Property Tax Burden		Sales Tax Burden		2002 Rank	2001 Rank	
		Per Capita	Rank	Per Capita	Rank	Per Capita	Rank			
Seven Devils	Watauga	\$4,829.89	6	2	\$3,444.81	3	3	\$373.19	7	11
Holden Beach	Brunswick	\$3,672.96	7	6	\$2,026.00	7	7	\$321.78	20	18
Highlands	Macon	\$3,361.43	8	7	\$1,820.40	9	8	\$648.04	2	2
Topsail Beach	Pender	\$2,996.84	9	10	\$1,766.16	10	10	\$243.94	83	89
White Lake	Bladen	\$2,755.99	10	9	\$1,349.71	13	13	\$376.65	5	9
North Topsail Beach	Onslow	\$2,708.74	11	12	\$1,829.95	8	11	\$238.40	97	28
Caswell Beach	Brunswick	\$2,585.75	12	11	\$1,619.78	11	9	\$317.62	23	40
Dublin	Bladen	\$2,578.11	13	14	\$687.42	42	37	\$174.97	186	162
Santeetlah	Graham	\$2,277.98	14	13	\$1,358.78	12	12	\$263.03	52	112
Belville	Brunswick	\$1,892.56	15	18	\$1,050.56	18	17	\$315.73	25	128
Maggie Valley	Haywood	\$1,870.98	16	17	\$1,283.32	14	14	\$302.34	29	24
Montreat	Buncombe	\$1,824.40	17	16	\$1,163.51	16	15	\$431.09	3	6
St. James	Brunswick	\$1,648.48	18	23	\$1,188.10	15	16	\$322.16	19	38
Saluda	Polk	\$1,610.53	19	28	\$1,061.35	17	20	\$242.84	85	71
Love Valley	Iredell	\$1,603.35	20	22	\$751.25	33	34	\$381.50	4	3
Rolesville	Wake	\$1,589.63	21	19	\$914.02	19	18	\$267.30	48	59
Clarkton	Bladen	\$1,577.42	22	15	\$658.32	53	23	\$127.43	217	121
Parkton	Robeson	\$1,560.89	23	178	\$397.25	198	214	\$276.15	43	111
Banner Elk	Avery	\$1,495.67	24	21	\$852.23	22	19	\$337.83	13	10
Tar Heel	Bladen	\$1,461.90	25	20	\$628.42	66	45	\$175.18	185	182
Warrenton	Warren	\$1,433.25	26	29	\$881.67	20	28	\$239.53	94	68
Foxfire Village	Moore	\$1,376.94	27	24	\$680.40	45	42	\$281.33	41	43
Atkinson	Pender	\$1,351.10	28	36	\$808.49	26	32	\$257.25	57	33
Northwest	Brunswick	\$1,349.34	29	33	\$835.97	23	24	\$333.24	14	13
Bunn	Franklin	\$1,323.12	30	32	\$720.44	37	41	\$199.44	151	150
Sandy Creek	Brunswick	\$1,322.69	31	35	\$866.00	21	21	\$324.28	17	14
East Arcadia	Bladen	\$1,317.21	32	27	\$514.67	127	120	\$143.60	208	212
Catawba	Catawba	\$1,285.75	33	30	\$812.56	25	22	\$257.11	58	31
Aurora	Beaufort	\$1,282.50	34	31	\$771.28	29	35	\$295.64	34	25
Harmony	Iredell	\$1,277.56	35	132	\$440.08	177	170	\$305.88	26	23
Bakersville	Mitchell	\$1,275.13	36	37	\$743.00	34	40	\$265.44	49	79
Severn	Northampton	\$1,274.76	37	45	\$822.15	24	33	\$192.20	167	169
Stoneville	Rockingham	\$1,272.26	38	25	\$755.91	32	25	\$227.32	118	85
Robbinsville	Graham	\$1,269.20	39	34	\$593.59	89	46	\$272.23	45	53
Walnut Creek	Wayne	\$1,253.95	40	46	\$727.02	36	36	\$352.65	10	84
Varnamtown	Brunswick	\$1,248.99	41	39	\$795.43	27	29	\$324.11	18	22
Bolivia	Brunswick	\$1,239.73	42	26	\$794.12	28	26	\$316.05	24	5
Newland	Avery	\$1,222.65	43	40	\$741.93	35	30	\$357.27	9	16
Brookford	Catawba	\$1,209.02	44	38	\$621.72	70	53	\$302.79	28	26
Rosman	Transylvania	\$1,197.35	45	43	\$682.01	44	39	\$207.74	143	155
Dillsboro	Jackson	\$1,193.04	46	42	\$767.41	30	27	\$301.48	31	47
Faison	Duplin	\$1,183.49	47	49	\$682.48	43	49	\$237.59	101	139
Halifax	Halifax	\$1,153.08	48	61	\$556.08	107	44	\$187.22	172	195
Middlesex	Nash	\$1,124.29	49	56	\$687.92	41	54	\$252.52	64	60
Dobbins Heights	Richmond	\$1,118.32	50	113	\$390.43	203	200	\$254.99	61	52
Seagrove	Randolph	\$1,117.06	51	53	\$691.29	39	72	\$240.04	92	81
Oriental	Pamlico	\$1,115.90	52	54	\$757.96	31	31	\$200.91	150	144
Pink Hill	Lenoir	\$1,113.97	53	72	\$660.76	51	61	\$217.10	131	171
Littleton	Halifax	\$1,107.38	54	58	\$666.39	49	47	\$218.93	128	120
Old Fort	McDowell	\$1,104.70	55	59	\$631.37	65	48	\$294.14	35	32
Elk Park	Avery	\$1,090.10	56	44	\$603.59	82	65	\$357.76	8	12
Average Burden — Second and Third Quartiles										
Rich Square	Northampton	\$1,089.19	57	64	\$671.91	48	66	\$194.54	160	145
Norman	Richmond	\$1,083.24	58	130	\$326.28	219	219	\$267.87	46	35
Conway	Northampton	\$1,082.58	59	69	\$676.79	46	59	\$192.57	164	158
Vass	Moore	\$1,075.85	60	52	\$641.59	60	50	\$283.77	40	37
Jamesville	Martin	\$1,072.00	61	82	\$675.07	47	58	\$202.42	149	148
Como	Hertford	\$1,067.33	62	75	\$527.29	122	110	\$172.46	189	172
Whitakers	Edgecombe	\$1,060.54	63	51	\$621.44	71	96	\$220.49	127	114
Macon	Warren	\$1,060.00	64	71	\$605.07	81	113	\$239.56	93	42

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues		Property Tax Burden		Sales Tax Burden		2002 Rank	2001 Rank	
		Per Capita	Rank	Per Capita	Rank	Per Capita	Rank			
Cleveland	Rowan	\$1,059.35	65	50	\$715.00	38	38	\$234.99	108	78
Aulander	Bertie	\$1,057.56	66	57	\$633.01	64	76	\$198.05	152	98
Hoffman	Richmond	\$1,056.19	67	163	\$364.60	209	204	\$241.94	88	118
Columbia	Tyrrell	\$1,054.78	68	70	\$637.98	61	51	\$157.84	199	199
Chocowinity	Beaufort	\$1,052.68	69	48	\$591.44	92	90	\$296.10	33	30
Bailey	Nash	\$1,046.25	70	83	\$628.12	67	88	\$251.14	70	105
Bridgeton	Craven	\$1,045.65	71	47	\$636.14	63	52	\$251.25	69	50
Creswell	Washington	\$1,044.26	72	62	\$536.70	114	122	\$245.11	80	70
Cedar Point	Carteret	\$1,037.57	73	129	\$654.10	56	70	\$204.82	147	151
Goldston	Chatham	\$1,036.92	74	66	\$646.18	57	73	\$267.68	47	29
Calypso	Duplin	\$1,035.08	75	86	\$511.85	129	166	\$257.98	56	90
Woodland	Northampton	\$1,032.45	76	109	\$609.86	77	111	\$192.35	165	179
Jackson	Northampton	\$1,021.58	77	107	\$627.43	68	98	\$192.26	166	192
Wagram	Scotland	\$1,020.82	78	108	\$658.18	54	79	\$205.02	146	154
Gibson	Scotland	\$1,018.48	79	85	\$660.67	52	81	\$203.97	148	140
Winton	Hertford	\$1,015.06	80	67	\$592.26	91	64	\$206.53	145	134
Lilesville	Anson	\$1,012.74	81	77	\$608.64	78	63	\$238.88	96	109
Richlands	Onslow	\$1,011.65	82	60	\$477.18	158	142	\$302.03	30	21
Bath	Beaufort	\$1,010.78	83	94	\$597.49	87	92	\$292.23	38	92
Marshall	Madison	\$1,009.70	84	78	\$689.10	40	43	\$218.52	129	104
Seaboard	Northampton	\$1,007.64	85	100	\$603.13	83	106	\$193.39	162	143
Gaston	Northampton	\$1,006.32	86	93	\$616.12	73	94	\$164.62	194	156
Roper	Washington	\$1,005.42	87	84	\$492.90	144	152	\$236.05	107	101
East Bend	Yadkin	\$999.64	88	106	\$664.61	50	62	\$223.78	119	110
Taylortown	Moore	\$997.84	89	90	\$587.06	94	89	\$294.13	36	51
Garland	Sampson	\$994.57	90	87	\$474.20	160	151	\$252.38	65	83
Crossnore	Avery	\$991.47	91	74	\$552.49	109	84	\$324.77	16	17
Star	Montgomery	\$989.83	92	89	\$637.01	62	68	\$223.16	120	99
Bear Grass	Martin	\$989.79	93	125	\$655.59	55	78	\$193.67	161	159
Cooleemee	Davie	\$988.62	94	65	\$518.85	126	174	\$241.97	87	119
Oak City	Martin	\$984.33	95	104	\$643.52	58	67	\$189.31	171	157
Micro	Johnston	\$982.11	96	68	\$559.84	104	93	\$184.77	174	164
Bethania	Forsyth	\$981.38	97	76	\$626.33	69	69	\$177.64	184	188
Magnolia	Duplin	\$980.64	98	112	\$493.46	143	165	\$236.46	105	160
Holly Ridge	Onslow	\$977.27	99	110	\$490.51	147	157	\$280.52	42	93
Pantego	Beaufort	\$975.63	100	98	\$578.76	97	118	\$294.01	37	39
Washington Park	Beaufort	\$972.63	101	80	\$566.35	103	104	\$298.70	32	27
Faith	Rowan	\$970.20	102	92	\$614.41	74	71	\$232.29	111	91
Teachey	Duplin	\$968.66	103	153	\$583.47	95	146	\$239.14	95	141
Cameron	Moore	\$968.43	104	63	\$559.35	105	91	\$289.32	39	15
Grandfather Village	Avery	\$967.77	105	117	\$523.52	123	108	\$351.34	12	56
Fountain	Pitt	\$964.82	106	103	\$488.13	148	126	\$255.94	60	124
Cofield	Hertford	\$961.13	107	79	\$597.64	85	60	\$208.79	140	126
Macclesfield	Edgecombe	\$959.95	108	73	\$531.91	120	141	\$207.88	142	122
Stedman	Cumberland	\$949.97	109	88	\$548.32	111	82	\$241.09	90	87
High Shoals	Gaston	\$949.87	110	116	\$592.98	90	86	\$228.14	116	135
Everetts	Martin	\$949.04	111	140	\$621.15	72	100	\$181.42	180	174
Ronda	Wilkes	\$949.00	112	139	\$511.08	130	150	\$320.01	21	46
Hamilton	Martin	\$943.92	113	136	\$614.35	75	95	\$180.11	181	175
Newton Grove	Sampson	\$943.88	114	95	\$520.85	124	117	\$246.97	77	75
Lansing	Ashe	\$942.53	115	127	\$533.33	118	139	\$303.71	27	34
Candor	Montgomery	\$942.34	116	99	\$596.49	88	74	\$216.31	132	129
Chimney Rock Vill.	Rutherford	\$940.01	117	119	\$487.64	149	119	\$216.09	133	125
Saratoga	Wilson	\$936.91	118	101	\$611.22	76	56	\$193.00	163	167
Pikeville	Wayne	\$934.09	119	133	\$458.64	165	162	\$222.96	121	152
Minnesott Beach	Pamlico	\$931.39	120	102	\$643.33	59	55	\$169.32	191	181
Colerain	Bertie	\$929.93	121	122	\$530.85	121	134	\$196.58	154	147
Sims	Wilson	\$927.68	122	96	\$588.50	93	75	\$184.11	175	180
Stantonsburg	Wilson	\$924.73	123	114	\$574.28	98	83	\$178.08	183	190
Peletier	Carteret	\$923.39	124	147	\$605.71	80	85	\$191.77	168	165
Bogue	Carteret	\$919.53	125	149	\$606.23	79	87	\$191.68	169	166
Falcon	Cumberland	\$911.38	126	126	\$447.40	172	155	\$249.62	71	67

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Parmele	Martin	\$910.85	127	155	\$597.61	86	102	\$174.77	187	183
Gatesville	Gates	\$909.97	128	134	\$494.17	142	129	\$232.54	110	168
Black Creek	Wilson	\$909.11	129	105	\$581.30	96	77	\$185.30	173	184
Winfall	Perquimans	\$908.64	130	138	\$532.95	119	109	\$220.91	126	146
Vanceboro	Craven	\$907.82	131	97	\$467.01	164	149	\$212.31	137	138
Seven Springs	Wayne	\$907.59	132	228	\$453.87	169	226	\$196.14	155	228
Bostic	Rutherford	\$905.90	133	118	\$601.46	84	57	\$171.73	190	194
Richfield	Stanly	\$904.45	134	168	\$549.45	110	159	\$247.13	76	73
Linden	Cumberland	\$903.29	135	91	\$514.17	128	107	\$244.65	81	49
Eureka	Wayne	\$903.11	136	150	\$432.85	183	187	\$208.04	141	173
New London	Stanly	\$898.38	137	204	\$557.74	106	195	\$241.72	89	131
Lucama	Wilson	\$897.36	138	124	\$568.72	102	80	\$178.86	182	187
Simpson	Pitt	\$895.74	139	115	\$456.96	166	153	\$254.96	62	80
Godwin	Cumberland	\$895.66	140	142	\$480.58	154	128	\$228.32	114	153
Lasker	Northampton	\$894.65	141	111	\$505.77	135	164	\$194.56	159	57
Hobgood	Halifax	\$887.53	142	164	\$486.15	150	137	\$164.55	195	198
Spencer Mountain	Gaston	\$883.65	143	55	\$541.12	113	112	\$231.73	113	8
Salemberg	Sampson	\$880.58	144	145	\$438.87	181	169	\$246.53	79	107
Sedalia	Guilford	\$879.87	145	143	\$510.81	131	131	\$252.19	66	69
Whitsett	Guilford	\$876.48	146	137	\$510.81	131	131	\$251.32	68	54
Wade	Cumberland	\$865.03	147	128	\$482.81	152	125	\$181.47	179	94
Bolton	Columbus	\$859.14	148	135	\$475.13	159	144	\$222.77	122	95
Saint Helena	Pender	\$855.22	149	166	\$502.56	137	156	\$244.47	82	97
Ansonville	Anson	\$855.12	150	174	\$430.50	184	172	\$238.09	99	116
Vandemere	Pamlico	\$854.79	151	154	\$573.38	99	101	\$149.59	204	204
Forest Hills	Jackson	\$853.43	152	141	\$536.33	115	97	\$214.83	135	161
Hassell	Martin	\$852.21	153	175	\$555.82	108	133	\$159.61	197	196
Pollocksville	Jones	\$849.65	154	182	\$535.78	116	130	\$149.55	205	209
Falkland	Pitt	\$848.04	155	123	\$408.85	194	181	\$260.11	55	66
Stovall	Granville	\$846.29	156	144	\$425.14	186	190	\$254.15	63	62
Bayboro	Pamlico	\$845.22	157	159	\$571.25	100	99	\$150.48	203	202
Castalia	Nash	\$840.81	158	187	\$439.56	179	198	\$249.54	72	117
Morven	Anson	\$837.57	159	157	\$455.58	167	163	\$238.30	98	108
Grimesland	Pitt	\$835.90	160	121	\$406.40	196	180	\$260.72	54	64
Hot Springs	Madison	\$835.44	161	169	\$505.76	136	124	\$215.24	134	132
Speed	Edgecombe	\$834.35	162	120	\$508.75	133	173	\$217.11	130	100
Ruth	Rutherford	\$828.58	163	161	\$501.45	138	127	\$210.34	139	137
Danbury	Stokes	\$827.15	164	190	\$518.90	125	143	\$181.96	178	178
Alamance	Alamance	\$824.12	165	165	\$506.18	134	147	\$227.51	117	82
McAdenville	Gaston	\$822.69	166	148	\$477.42	157	167	\$232.04	112	58
Watha	Pender	\$821.24	167	162	\$472.14	162	175	\$243.48	84	65
Roxobel	Bertie	\$820.62	168	186	\$455.44	168	193	\$195.76	157	163

Low Burden — Lower Quartile

Hayesville	Clay	\$819.55	169	167	\$479.45	156	135	\$214.21	136	142
Mesic	Pamlico	\$818.98	170	173	\$547.32	112	114	\$143.39	209	206
Autryville	Sampson	\$817.27	171	151	\$450.35	171	160	\$247.90	74	77
Greenevers	Duplin	\$811.82	172	41	\$414.66	192	116	\$237.17	103	4
Walstonburg	Greene	\$811.42	173	160	\$472.45	161	138	\$157.22	200	185
Grover	Cleveland	\$803.64	174	152	\$483.95	151	136	\$165.90	192	193
Cedar Rock	Caldwell	\$801.19	175	193	\$452.14	170	196	\$228.18	115	96
Kelford	Bertie	\$799.32	176	192	\$444.09	175	185	\$195.34	158	208
Stem	Granville	\$797.82	177	158	\$444.94	173	171	\$242.55	86	55
Dover	Craven	\$797.37	178	203	\$387.38	205	201	\$183.89	176	186
Hookerton	Greene	\$796.61	179	172	\$439.01	180	168	\$147.47	206	200
Powellville	Bertie	\$796.08	180	188	\$439.59	178	191	\$196.13	156	149
Trenton	Jones	\$794.92	181	194	\$569.96	101	105	\$157.16	201	210
Webster	Jackson	\$794.39	182	170	\$499.02	140	121	\$190.80	170	191
Stonewall	Pamlico	\$784.25	183	176	\$535.33	117	123	\$139.82	211	211
Cerro Gordo	Columbus	\$782.93	184	185	\$411.83	193	197	\$222.55	124	123
Leggett	Edgecombe	\$769.17	185	131	\$469.50	163	184	\$211.79	138	72

2002 Combined County & Municipal Revenues by Municipality (cont.)

Municipality	County	Local Revenues			Property Tax Burden			Sales Tax Burden		
		Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank	Per Capita	2002 Rank	2001 Rank
Sandyfield	Columbus	\$766.28	186	196	\$419.89	189	188	\$221.12	125	136
Middleburg	Vance	\$759.23	187	180	\$444.04	176	161	\$182.67	177	176
East Laurinburg	Scotland	\$757.65	188	206	\$491.73	146	177	\$145.54	207	207
Peachland	Anson	\$755.94	189	177	\$420.97	188	178	\$237.49	102	115
Askeville	Bertie	\$755.91	190	195	\$435.96	182	192	\$197.80	153	127
Turkey	Sampson	\$752.75	191	179	\$362.27	210	208	\$246.64	78	74
Staley	Randolph	\$750.16	192	210	\$392.51	201	220	\$234.86	109	103
Conetoe	Edgecombe	\$749.08	193	171	\$444.33	174	194	\$207.31	144	170
McFarlan	Anson	\$742.17	194	156	\$416.79	191	182	\$237.65	100	88
Alliance	Pamlico	\$742.01	195	197	\$482.75	153	154	\$125.86	219	216
Ellenboro	Rutherford	\$741.32	196	200	\$427.89	185	183	\$173.09	188	189
Lawndale	Cleveland	\$739.00	197	181	\$407.41	195	158	\$156.09	202	203
Grantsboro	Pamlico	\$738.12	198	198	\$500.25	139	140	\$130.41	215	214
Harrells	Sampson	\$731.94	199	184	\$346.35	213	213	\$236.93	104	76
Arapahoe	Pamlico	\$730.67	200	201	\$492.26	145	148	\$128.58	216	215
Lumber Bridge	Robeson	\$730.17	201	202	\$394.88	200	206	\$247.83	75	102
Rhodhiss	Burke	\$729.58	202	81	\$480.54	155	103	\$104.89	224	45
Momeyer	Nash	\$721.49	203	209	\$404.77	197	203	\$251.95	67	86
Proctorville	Robeson	\$715.88	204	183	\$331.06	218	222	\$263.90	51	41
Milton	Caswell	\$713.72	205	207	\$424.97	187	189	\$165.24	193	205
Dortches	Nash	\$711.16	206	205	\$390.30	204	207	\$256.19	59	61
Maysville	Jones	\$708.94	207	216	\$497.85	141	145	\$137.63	213	218
Boardman	Columbus	\$698.06	208	211	\$370.30	207	212	\$222.64	123	106
Raynham	Robeson	\$696.63	209	189	\$335.07	217	221	\$274.09	44	19
Kingstown	Cleveland	\$688.98	210	199	\$419.17	190	179	\$143.14	210	213
Kittrell	Vance	\$663.38	211	212	\$396.64	199	186	\$162.36	196	197
Cove City	Craven	\$662.80	212	217	\$347.77	212	218	\$159.48	198	201
Lattimore	Cleveland	\$642.72	213	213	\$391.54	202	199	\$133.14	214	217
Waco	Cleveland	\$640.97	214	221	\$370.61	206	211	\$137.72	212	222
Marietta	Robeson	\$638.04	215	215	\$285.43	223	227	\$265.15	50	36
Orrum	Robeson	\$637.08	216	214	\$285.43	223	227	\$262.27	53	48
Earl	Cleveland	\$629.03	217	218	\$368.95	208	202	\$126.64	218	220
Swepsonville	Alamance	\$628.14	218	223	\$303.65	220	223	\$236.39	106	113
McDonald	Robeson	\$627.89	219	227	\$291.80	222	225	\$248.62	73	130
Rennert	Robeson	\$624.05	220	226	\$295.07	221	224	\$240.70	91	133
Fallston	Cleveland	\$607.63	221	220	\$361.12	211	205	\$122.72	220	221
Belwood	Cleveland	\$593.41	222	225	\$338.80	214	215	\$114.43	221	225
Patterson Springs	Cleveland	\$585.37	223	222	\$338.80	214	215	\$114.43	221	225
Moorsboro	Cleveland	\$580.63	224	224	\$338.80	214	215	\$114.43	221	225
Casar ^b	Cleveland	N/A	—	219	N/A	—	210	N/A	—	224
Centerville ^b	Franklin	N/A	—	191	N/A	—	176	N/A	—	219
Harrellsville ^b	Hertford	N/A	—	146	N/A	—	115	N/A	—	177
Lewiston Woodville ^c	Bertie	N/A	—	—	N/A	—	—	N/A	—	—
Polkville ^b	Cleveland	N/A	—	208	N/A	—	209	N/A	—	223

Notes:

- a) Municipality has at least 1,000 residents in two counties; is listed under county where greatest number of residents live.
b) Results could be calculated; municipality did not submit FY 2002 AFIR by June 10, 2003.
c) Results could be calculated; municipality had not submit FY 2001 and FY 2002 AFIR by June 10, 2003.

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 Tax	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
	21	1/2% Local Government Option Sales Tax (Article 42)		18	1/2% Local Government Option Sales Tax
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	Privilege Licenses
	17	Real Property Transfer Tax		20	General Municipal Vehicle Tax
	18	Scrap Tire Disposal Tax		21	Vehicle Tax for Public Transportation
	22	Local Occupancy Tax		22	Other Licenses (including CATV)
	23	Prepared Food Tax		23	Local Occupancy Tax
	24	911 Charges		24	Prepared Food Tax
	25	Gross Receipts Tax on Short Term Leased Vehicles		25	911 Charges
	26	White Goods Disposal Tax		26	Gross Receipts Tax on Short Term Vehicles Leases
	27	Privilege Licenses		71	Building Permits
	28	Other Licenses (including CATV)		72	Inspection Fees
	81	Building Permits		73	Other Permits
	82	Register of Deeds		74	Parking Revenues
	83	Inspection Fees		75	Rents and Royalties
	84	Concealed Handgun Permits		77	Fire Protection Charges
	85	Other Permits		78	Solid Waste
	86	Parking Revenues		79	Ambulance and Rescue Squad Charges
	87	Rents and Royalties		80	Cemeteries
	89	Fire Protection Charges		81	Recreation Service Revenues
	90	Solid Waste		82	Library Service Revenues
	91	Ambulance and Rescue Squad Charges		83	Other Cultural and Rec Service Revenues
	92	Cemeteries		84	Mass Transit - City Operated
	93	Recreation Service Revenues		85	Other Sales and Services
	94	Library Service Revenues		86	Water and Sewer Charges*
	95	Other Cultural and Rec. Service Rev.		91	Special Assessments
	93	Client and third party payments - health		92	Private Contributions and Donations
	94	Mental Health		96	ABC Mixed Drink Surcharge
	95	Social Services		97	ABC Profit Distribution
	99	County Home		98	Other Miscellaneous Revenues
	100	Mass Transit - County Operated			
	101	Other Sales and Services			
	102	Water and Sewer Charges*			
	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 level and county only analysis.

Note: Line items are similar but not identical in the 2000 AFIR.

“Taxes are the price we pay for civilization.”

— *Oliver Wendell Holmes*

“The art of taxation consists in so plucking the goose as to get the most feathers with the least hissing.”

— *Jean Baptiste Colbert*

“We still find the greedy hand of government thrusting itself into every corner and crevice of industry, and grasping the spoil of the multitude. Invention is continually exercised, to furnish new pretenses for revenues and taxation. It watched prosperity as its prey and permits none to escape without tribute.”

— *Thomas Paine*

“The power of taxation shall be exercised in a just and equitable manner, for public purposes only, and shall never be surrendered, suspended, or contracted away.”

— *North Carolina Constitution*

“Let me tell you how it will be / There’s one for you, nineteen for me / Cause I’m the taxman / Yeah I’m the taxman.”

— *The Beatles*

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