

By The Numbers

What Government Costs in North Carolina Cities and Counties FY 2012

MICHAEL LOWREY JUNE 2014

ohn Locke

POLICY REPORT

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- 2 Foreword
- **3** Executive Summary
- 4 Introduction
- 6 Rankings of N.C. Counties by Combined Local Tax & Fee Burden
- 10 Rankings of N.C. Counties by Combined Property Tax Burden
- 11 Appendix A: County-by-County Data
- 28 Appendix A Summary
- 30 Characteristics of N.C. Counties
- **32** Appendix B: Local Cost of Government by Municipality and Population
- **42** Appendix C: Utilities Provided by Municipalities with Populations of 5,000+
- 43 Appendix D: AFIR Line Items Used in Analysis

Foreword

The economic recession that hit full force in 2008 was declared officially over in June 2009 when the country experienced two quarters of very slow growth. But a troubled housing sector and a still-sluggish economy with high unemployment have contributed to the fiscal crises facing many cities and counties in North Carolina. As always, this edition of *By the Numbers* (BTN) is must reading for government officials and taxpayers alike. It highlights what kinds of fiscal problems face local governments in an economy that grows only very slowly.

With the facts given here, county commissioners and city council members can easily compare their area's tax burden to similarly situated cities or counties. For taxpayers, BTN is a starting point for questions about taxes and spending, enabling them to hold their elected and appointed officials accountable. This year, as in previous years, policy analyst Michael Lowrey continues the meticulous data collection and reporting that make BTN an essential touchstone for discussions of city and county finances in North Carolina.

As always, readers should consider the numbers presented here in context. Cities and counties differ in many ways, making cross-comparisons tricky. For example, not all cities provide solid waste service, recreation facilities, or convention centers. In addition, property tax revenue bases differ. Some coastal and mountain cities and counties have large numbers of part-time residents with seasonal homes; they are not counted in the population figures, but they still pay property taxes. The differences matter, so we recommend that readers make comparisons with cities and counties with similar demographics.

There is no doubt that the recession has reduced local revenues. Its impact continues to be reflected in the period covered in this report, Fiscal Year 2012. The median county revenue per capita was up slightly from an inflation-adjusted \$1,267 to \$1,277 per capita. That figure represents a significant burden for a family of four of \$5,107, especially given the high levels of state and federal taxation and still-elevated unemployment levels.

The John Locke Foundation urges local government officials and taxpayers to continue to ask key questions: What is the proper role of local government? What are essential services, and what are unnecessary frills? North Carolina's families must face those kinds of questions every day in determining what are the essential expenses and unnecessary frills for their own households. Most people would probably agree that local government's core services are fire, police, and sanitation. But would they agree that core services also include taxpayers' subsidies to golf courses, convention centers, whitewater parks, and even restaurants? Especially in times of economic recession, these questions become even more important. While BTN does not answer these questions, it provides a baseline for discussing them. We at the John Locke Foundation believe that a lively public debate is healthy, and we are glad to provide this report to help foster and inform that debate.

The John Locke Foundation Research Division

Executive Summary

Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information 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 (AFIR), this report calculated county and municipal tax and fee burdens in two ways: 1) as a percentage of income (for counties), and 2) per capita (for counties and municipalities). We then constructed a set of rankings to view the cost of local government more clearly.

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

Findings

North Carolina collected \$21.9 billion in state tax and fee revenues for Fiscal Year 2012 (from July 1, 2011 to June 30, 2012), the latest year for which data are available. This represented 6.0 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$15.7 billion in property, sales, and other taxes and fees, representing another 4.3 percent of personal income. Combined, they represent a state and local tax and fee burden of 10.3 percent. Federal collections raise the total tax burden on North Carolinians to approximately 26.8 percent of personal income, on average.

Nominal (non-inflation adjusted) local government revenues increased by some \$400 million in FY 2012 as compared with the previous year. This is not to say that all revenue sources increased. Sales tax revenues increased were up by about \$150 million – a 7.5 percent increase – while property tax revenues increased by about \$250 million, or 3 percent. Water department revenues and other tax and fee income were essentially flat.

The larger increase in percentage terms of sales-tax revenues is significant. Sales tax receipts fell sharply during the Great Recession, leaving local governments more dependent upon property tax receipts. FY 2012 sales tax collections, though improved, were still \$600 million below the level of four years earlier.

Local tax and fee collections per-capita stood at \$1,276.80 in the median county in FY 2012, compared with an inflation-adjusted \$1,267.36 the year previous. That amounts to 3.94 percent of percapita personal income in the median county, down from 2011 when it was 4.24 percent of per-capita personal income.

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 burdens because of differences in per-capita incomes. Differences among counties can also reflect the extent to which residents live in towns and cities, which places more taxpayers onto municipal tax rolls.

The State Treasurer's office drastically reformulated how local government financial information is reported with the FY 2012 data. It is thus possible that the line items covered in the latest report may not exactly match those included in previous editions.

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

Introduction: Local Fiscal Policy Is a Statewide Issue

The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties continue to place a heavy burden on local governments and, by extension, local taxpayers. At the same time, the still sluggish economy has impacted the revenues localities receive from sales taxes and secondary revenue sources. While local governments did obtain more revenue from property taxes in FY 2012 than they had previously, continuing real estate market corrections are likely to limit the ability of many localities to obtain additional revenue from this source.

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 https://www.nctreasurer.com/slg/ Pages/County-and-Municipal-Financial-Data.aspx

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2012, the latest year for which data are available. For each of the three categories, a revenue-per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-items used for each category are listed in Appendix D (page 43).

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

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

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

Appendix C (page 42) indicates whether municipalities with populations of 5,000 and above operate water and sewer systems or operate electrical systems or sell natural gas.

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

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

While BTN shows the cost of local government, it does not attempt to measure the quantity or quality of services provided in exchange for those dollars. Nor does the report consider the additional out-ofpocket costs to individuals for services that their local government may not provide. In unincorporated areas, for example, homeowners may have to contract privately for garbage pickup, while those living in a town or city may well receive this service, paid for through their municipal property and other taxes. Municipalities may also use some of their tax dollars to provide a higher quality of fire protection, which may translate into lower homeowners insurance rates. Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is not the end of the debate over fiscal policy — it is merely the beginning. Citizens of North Carolina's cities and counties must decide whether the services they receive are worth the price they and their fellow taxpayers (residential and business) are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for FY 2012. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2011 by multiplying the listing by .9861. For FY 2010 partial results are included; the corresponding multiplier to adjust for inflation is .9516.

Local tax burden down

Based upon data available in May 2014, the typical resident of the median county in North Carolina paid \$1,277 in taxes and fees to county and municipal governments during FY 2012. This accounted for 3.94 percent of personal income. Collections in FY 2011 were an inflation-adjusted \$1,267 per capita.

The average North Carolinian actually pays more, though, than the typical resident of the median county. Many of the state's more populous counties also have above-average local tax and fee burdens; when that dynamic is factored in, a state average would amount to 4.28 percent of personal income.

Unfortunately, two counties – Hyde and Sampson – and 44 municipalities did not file their AFIR reports in a timely manner and thus are not included. Complete reporting would result in a somewhat higher combined city/county median tax burden.

Combined city/county taxes

Dare County residents paid the highest amount in taxes and fees to local government (\$4,388) per capita). The counties of Currituck (\$2,632), Mecklenburg (\$2,580), Durham (\$2,318), and Orange (\$2,245) also ranked in the top five in revenue collected per capita. Residents in the counties of Caswell (\$793), Gates (\$800), Stokes (\$827), Scotland (\$845), and Alexander (\$846) paid the lowest average amounts in taxes and fees to local governments.

Looking at the local tax burden as a percentage of personal income yielded somewhat different results. Dare County again lead the way with county and municipal revenue accounting for 10.65 percent of per-capita personal income. Second through fifth were the counties of Currituck (6.23 percent of per-capita personal income), Brunswick (5.83 percent), Durham (5.66 percent), and Mecklenburg (5.44 percent).

| Local | Tax Burd | len by Fi | scal Year |
|----------------|------------------|-------------------|----------------------|
| FISCAL YEAR | MEDIAN COUNTY | AVERAGE COUNTY | STATEWIDE AVERAGE |
| 2010 | 4.16% | 4.27% | 4.44% |
| 2011 | 4.11% | 4.17% | 4.32% |
| 2012 | 3.94% | 4.00% | 4.28% |

By comparison, taxes and fees collected by local governments accounted for 2.37 percent of per-capita personal income in Onslow and Caswell counties. In a majority of counties, total collections were at four percent of per-capita personal income or less.

Among the 36 cities with populations over 25,000, Charlotte had the highest combined city/county tax and fee collections per capita. Mooresville, Chapel Hill, Wilmington, and Monroe were also in the top five. The lowest percapita collections were in Jacksonville, followed by Thomasville, Indian Trail, Fayetteville, and Asheboro.

| COUNTY | 2012 COMBINED LOCAL BURDEN | 2012 RANK | 2011 COMBINED LOCAL BURDEN | 2011 RANK | % CHANGE 2011–2012 | 2010 COMBINED LOCAL BURDEN | 2010 RANK |
|-----------------------|-------------------------------|--------------|-------------------------------|--------------|--------------------------|-------------------------------|--------------|
| N.C. Median | \$1,276.80 | _ | \$1,267.36 | _ | 0.87% | \$1,305.69 | _ |
| HIGHER BURDEN | — UPPER QUARTILE | | | | | | |
| Dare | \$4,387.79 | 1 | \$4,355.08 | 1 | 0.75% | \$4,125.87 | 1 |
| Currituck | \$2,631.50 | 2 | \$2,533.73 | 2 | 3.86% | \$2,519.82 | 3 |
| Mecklenburg | \$2,579.51 | 3 | \$2,455.22 | 3 | 5.06% | \$2,573.57 | 2 |
| Durham | \$2,317.56 | 4 | \$2,297.65 | 5 | 0.87% | \$2,270.13 | 6 |
| Orange | \$2,245.21 | 5 | \$2,271.87 | 6 | -1.17% | \$2,332.18 | 4 |
| Brunswick | \$2,025.04 | 6 | \$2,440.74 | 4 | -17.03% | \$2,273.26 | 5 |
| Wake | \$1,989.22 | 7 | \$1,986.47 | 9 | 0.14% | \$2,011.36 | 9 |
| Guilford | \$1,960.15 | 8 | \$1,999.79 | 8 | -1.98% | \$2,040.23 | 8 |
| Cabarrus | \$1,849.01 | 9 | \$1,828.10 | 13 | 1.14% | \$1,944.33 | 10 |
| Wilson | \$1,832.71 | 10 | \$1,809.95 | 14 | 1.26% | \$1,872.23 | 14 |
| New Hanover | \$1,816.80 | 11 | \$1,876.40 | 10 | -3.18% | \$1,929.45 | 12 |
| Carteret | \$1,814.52 | 12 | \$1,856.51 | 11 | -2.26% | \$1,938.22 | 11 |
| Forsyth | \$1,805.85 | 13 | \$1,757.22 | 15 | 2.77% | \$1,886.55 | 13 |
| Macon | \$1,704.73 | 14 | \$1,666.99 | 16 | 2.26% | \$1,636.70 | 19 |
| Buncombe | \$1,641.53 | 15 | \$1,659.34 | 18 | -1.07% | \$1,751.32 | 16 |
| Moore | \$1,620.80 | 16 | \$1,664.97 | 17 | -2.65% | \$1,675.67 | 17 |
| Gaston | \$1,586.23 | 17 | \$1,538.94 | 25 | 3.07% | \$1,537.15 | 28 |
| Iredell | \$1,583.05 | 18 | \$1,569.34 | 22 | 0.87% | \$1,503.30 | 29 |
| Chatham | \$1,582.28 | 19 | \$1,612.78 | 19 | -1.89% | \$1,585.87 | 23 |
| Lee | \$1,580.88 | 20 | \$1,593.80 | 20 | -0.81% | \$1,564.07 | 25 |
| Chowan | \$1,574.47 | 21 | \$1,586.56 | 21 | -0.76% | \$1,621.84 | 20 |
| Pasquotank | \$1,557.59 | 22 | \$1,499.90 | 29 | 3.85% | \$1,449.21 | 36 |
| Avery | \$1,554.08 | 23 | \$1,559.07 | 23 | -0.32% | \$1,428.79 | 38 |
| Union | \$1,541.52 | 24 | \$1,521.52 | 26 | 1.31% | \$1,574.06 | 24 |
| AVERAGE BURDE | N — SECOND AND TH | IRD QUA | RTILES | | | | |
| Watauga | \$1,535.64 | 25 | \$1,541.11 | 24 | -0.35% | \$1,789.68 | 15 |
| Tyrrell | \$1,532.78 | 26 | \$1,832.63 | 12 | -16.36% | \$1,472.84 | 34 |
| Beaufort | \$1,509.08 | 27 | \$1,409.92 | 35 | 7.03% | \$1,358.09 | 44 |
| Haywood | \$1,463.31 | 28 | \$1,436.22 | 33 | 1.89% | \$1,498.13 | 31 |
| Pitt | \$1,455.25 | 29 | \$1,504.59 | 28 | -3.28% | \$1,640.44 | 18 |
| Transylvania | \$1,453.47 | 30 | \$1,473.89 | 31 | -1.39% | \$1,586.52 | 22 |
| Lenoir | \$1,430.16 | 31 | \$1,329.89 | 41 | 7.54% | \$1,427.33 | 40 |
| Cumberland | \$1,418.54 | 32 | \$1,458.35 | 32 | -2.73% | \$1,550.14 | 26 |
| Rowan | \$1,412.49 | 33 | \$1,354.95 | 39 | 4.25% | \$1,326.33 | 48 |
| Pender | \$1,407.73 | 34 | \$1,394.12 | 37 | 0.98% | \$1,160.12 | 70 |
| Alamance | \$1,390.14 | 35 | \$1,381.87 | 38 | 0.60% | \$1,455.00 | 35 |
| Edgecombe | \$1,389.71 | 36 | \$1,419.62 | 34 | -2.11% | \$1,587.70 | 21 |
| Johnston | \$1,384.75 | 37 | \$1,315.03 | 43 | 5.30% | \$1,347.42 | 46 |
| Warren | \$1,373.57 | 38 | \$1,295.63 | 47 | 6.02% | \$1,437.06 | 37 |
| Craven | \$1,373.23 \$1,370.46 | 39 40 | \$1,477.81 \$1,204.96 | 30 | -7.08% | \$1,483.95 \$1,240.20 | 33 |
| Martin Northampton | \$1,370.46 \$1,353.83 | 40 41 | \$1,304.96 \$1,335.51 | 44 40 | 5.02 <i>%</i> 1.37% | \$1,349.39 \$1,412.20 | 45 42 |
| Polk | \$1,353.83 \$1,345.80 | 41 | \$1,165.30 | 40 64 | 1.37% | \$1,412.20 \$1,496.48 | 42 |
| Camden | \$1,345.80 \$1,340.82 | 42 43 | \$1,200.77 | 64 59 | 15.49 <i>%</i> 11.66% | \$1,496.48 \$1,266.75 | 54 54 |
| Halifax | \$1,340.82 | 43 44 | \$1,268.79 | 48 | 3.88% | \$1,266.26 | 55 |
| Nash | \$1,306.45 | 45 | \$1,401.61 | 36 | -6.79% | \$1,500.27 | 30 |
| Lincoln | \$1,300.78 | 46 | \$1,326.13 | 42 | -1.91% | \$1,403.41 | 43 |
| Richmond | \$1,296.65 | 47 | \$1,265.93 | 49 | 2.43% | \$1,263.90 | 56 |
| Bladen | \$1,286.13 | 48 | \$1,097.87 | 72 | 17.15% | \$1,428.36 | 39 |

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

| COUNTY | 2012 COMBINED LOCAL BURDEN | 2012 RANK | 2011 COMBINED LOCAL BURDEN | 2011 RANK | % CHANGE 2011–2012 | 2010 COMBINED LOCAL BURDEN | 2010 RANK |
|----------------|-------------------------------|--------------|-------------------------------|--------------|-----------------------|-------------------------------|--------------|
| Rockingham | \$1,277.46 | 49 | \$1,302.88 | 45 | -1.95% | \$1,305.69 | 49 |
| Stanly | \$1,276.15 | 50 | \$1,241.90 | 51 | 2.76% | \$1,333.42 | 47 |
| Hertford | \$1,273.24 | 51 | \$1,178.66 | 63 | 8.02% | \$1,214.40 | 67 |
| Anson | \$1,262.64 | 52 | \$1,208.23 | 57 | 4.50% | \$1,305.11 | 50 |
| Henderson | \$1,234.68 | 53 | \$1,253.41 | 50 | -1.49% | \$1,287.61 | 52 |
| Jackson | \$1,205.09 | 54 | \$1,193.95 | 61 | 0.93% | \$1,303.74 | 51 |
| Pamlico | \$1,200.47 | 55 | \$1,216.64 | 55 | -1.33% | \$1,262.08 | 57 |
| Franklin | \$1,200.25 | 56 | \$1,148.10 | 65 | 4.54% | \$1,178.69 | 68 |
| Surry | \$1,199.22 | 57 | \$1,187.15 | 62 | 1.02% | \$1,224.92 | 63 |
| Vance | \$1,198.16 | 58 | \$1,301.84 | 46 | -7.96% | \$1,425.05 | 41 |
| Davie | \$1,197.03 | 59 | \$1,226.61 | 54 | -2.41% | \$1,217.63 | 65 |
| Montgomery | \$1,189.42 | 60 | \$1,239.49 | 52 | -4.04% | \$1,255.11 | 58 |
| Cherokee | \$1,177.34 | 61 | — | — | — | \$1,239.13 | 62 |
| Alleghany | \$1,174.12 | 62 | \$1,143.96 | 66 | 2.64% | \$1,241.62 | 60 |
| Perquimans | \$1,172.65 | 63 | \$1,097.93 | 71 | 6.81% | \$1,240.28 | 61 |
| Mitchell | \$1,161.89 | 64 | \$1,102.75 | 70 | 5.36% | \$1,152.74 | 71 |
| Catawba | \$1,154.20 | 65 | \$1,515.80 | 27 | -23.86% | \$1,549.01 | 27 |
| Yancey | \$1,152.26 | 66 | \$1,110.64 | 68 | 3.75% | \$900.45 | 93 |
| Clay | \$1,149.64 | 67 | \$1,059.29 | 75 | 8.53% | \$1,068.34 | 78 |
| Wayne | \$1,148.73 | 68 | \$1,227.25 | 53 | -6.40% | \$1,163.93 | 69 |
| Graham | \$1,147.76 | 69 | \$1,195.11 | 60 | -3.96% | \$1,287.08 | 53 |
| Duplin | \$1,146.36 | 70 | \$1,109.36 | 69 | 3.34% | \$1,215.63 | 66 |
| Wilkes | \$1,130.91 | 71 | \$1,064.88 | 74 | 6.20% | \$1,064.05 | 79 |
| Cleveland | \$1,129.49 | 72 | \$1,135.21 | 67 | -0.50% | \$1,049.79 | 82 |
| Harnett | \$1,126.84 | 73 | _ | _ | _ | _ | _ |
| Columbus | \$1,117.95 | 74 | \$942.01 | 88 | 18.68% | \$1,106.66 | 74 |
| LOWER BURDEN - | - LOWER QUARTILE | | | | | | |
| Burke | \$1,109.57 | 75 | \$1,005.89 | 81 | 10.31% | \$1,053.60 | 81 |
| Onslow | \$1,086.80 | 76 | \$1,085.21 | 73 | 0.15% | \$1,100.77 | 75 |
| Ashe | \$1,066.85 | 77 | \$999.63 | 83 | 6.72% | \$1,062.03 | 80 |
| Caldwell | \$1,065.74 | 78 | \$1,058.39 | 76 | 0.69% | \$1,125.01 | 73 |
| Randolph | \$1,046.73 | 79 | \$1,037.10 | 79 | 0.93% | \$1,022.67 | 86 |
| Rutherford | \$1,044.58 | 80 | \$998.82 | 84 | 4.58% | \$1,087.33 | 76 |
| Davidson | \$1,039.24 | 81 | \$1,034.74 | 80 | 0.44% | \$1,045.60 | 83 |
| Granville | \$1,023.61 | 82 | \$991.60 | 85 | 3.23% | \$1,043.08 | 85 |
| Robeson | \$1,020.33 | 83 | \$1,045.34 | 77 | -2.39% | \$1,082.53 | 77 |
| Person | \$991.00 | 84 | \$1,042.48 | 78 | -4.94% | \$1,144.76 | 72 |
| Madison | \$968.84 | 85 | \$953.77 | 87 | 1.58% | \$950.55 | 91 |
| Jones | \$955.26 | 86 | \$938.17 | 89 | 1.82% | \$987.51 | 89 |
| Yadkin | \$948.62 | 87 | \$1,004.96 | 82 | -5.61% | \$1,043.58 | 84 |
| McDowell | \$927.97 | 88 | \$899.12 | 92 | 3.21% | \$995.68 | 88 |
| Swain | \$924.88 | 89 | \$934.59 | 90 | -1.04% | \$997.68 | 87 |
| Bertie | \$924.37 | 90 | \$954.81 | 86 | -3.19% | \$978.01 | 90 |
| Hoke | \$922.38 | 91 | — | — | — | — | — |
| Washington | \$912.90 | 92 | \$1,206.18 | 58 | -24.32% | \$1,253.01 | 59 |
| Greene | \$893.72 | 93 | \$828.38 | 94 | 7.89% | \$842.25 | 96 |
| Alexander | \$845.73 | 94 | \$875.95 | 93 | -3.45% | \$900.27 | 94 |
| Scotland | \$845.27 | 95 | \$1,210.33 | 56 | -30.16% | \$1,219.84 | 64 |
| Stokes | \$826.79 | 96 | \$911.47 | 91 | -9.29% | \$940.98 | 92 |
| Gates | \$799.64 | 97 | \$788.94 | 96 | 1.36% | \$871.50 | 95 |
| Caswell | \$792.68 | 98 | \$791.77 | 95 | 0.12% | \$809.28 | 97 |
| Hyde | — | — | \$2,143.45 | 7 | — | \$2,154.89 | 7 |
| Sampson | — | — | — | — | — | _ | — |

Note: Data are according to fiscal years. FY 2011 and 2010 values have been adjusted for inflation.

| COUNTY | 2012 COMBINED LOCAL BURDEN AS % OF INCOME | 2012 RANK | 2011 COMBINED LOCAL BURDEN AS % OF INCOME | 2011 RANK | % CHANGE 2011–2012 | 2010 COMBINED LOCAL BURDEN AS % OF INCOME | 2010 RANK |
|---------------|---|--------------|---|--------------|-----------------------|---|--------------|
| N.C. Median | 3.94% | _ | 4.11% | _ | -1.93% | 4.16% | |
| HIGHER BURDEN | - UPPER QUARTILE | | | | | | |
| Dare | 10.65% | 1 | 10.86% | 1 | -1.93% | 10.28% | 1 |
| Currituck | 6.23% | 2 | 6.15% | 5 | 1.34% | 6.18% | 4 |
| Brunswick | 5.83% | 3 | 7.11% | 2 | -18.06% | 6.63% | 3 |
| Durham | 5.66% | 4 | 5.67% | 6 | -0.14% | 5.54% | 9 |
| Mecklenburg | 5.44% | 5 | 5.31% | 10 | 2.47% | 5.53% | 10 |
| Macon | 5.32% | 6 | 5.36% | 8 | -0.65% | 5.27% | 13 |
| Avery | 5.25% | 7 | 5.45% | 7 | -3.67% | 4.84% | 21 |
| Wilson | 5.21% | 8 | 5.31% | , 9 | -1.96% | 5.44% | 11 |
| Tyrrell | 5.17% | 9 | 6.75% | 9 4 | -23.37% | 5.57% | 7 |
| , | | | | | -23.37 % | 5.63% | |
| Warren | 5.11% | 10 | 5.05% | 13 | | | 6 |
| Pasquotank | 5.06% | 11 | 5.02% | 15 | 0.70% | 4.80% | 22 |
| Guilford | 5.02% | 12 | 5.22% | 11 | -3.75% | 5.28% | 12 |
| Watauga | 4.91% | 13 | 5.02% | 14 | -2.22% | 5.71% | 5 |
| Cabarrus | 4.86% | 14 | 4.94% | 17 | -1.74% | 5.21% | 14 |
| Edgecombe | 4.84% | 15 | 5.09% | 12 | -4.89% | 5.55% | 8 |
| New Hanover | 4.84% | 16 | 5.00% | 16 | -3.22% | 5.17% | 15 |
| Anson | 4.78% | 17 | 4.77% | 19 | 0.22% | 4.97% | 17 |
| Lee | 4.74% | 18 | 4.79% | 18 | -1.06% | 4.56% | 32 |
| Forsyth | 4.56% | 19 | 4.57% | 24 | -0.19% | 4.87% | 20 |
| Gaston | 4.56% | 20 | 4.51% | 29 | 0.98% | 4.47% | 35 |
| Buncombe | 4.52% | 21 | 4.67% | 20 | -3.32% | 4.91% | 19 |
| Rowan | 4.50% | 22 | 4.41% | 33 | 2.20% | 4.27% | 44 |
| Richmond | 4.50% | 23 | 4.53% | 26 | -0.70% | 4.36% | 39 |
| Transylvania | 4.45% | 24 | 4.65% | 21 | -4.43% | 5.07% | 16 |
| AVERAGE BURDE | N — SECOND AND TH | | RTILES | | | | |
| Wake | 4.44% | 25 | 4.53% | 28 | -1.98% | 4.50% | 33 |
| Hertford | 4.43% | 26 | 4.28% | 39 | 3.44% | 4.27% | 43 |
| Iredell | 4.40% | 27 | 4.55% | 25 | -3.24% | 4.43% | 37 |
| Beaufort | 4.39% | 28 | 4.23% | 41 | 3.75% | 4.08% | 54 |
| Carteret | 4.35% | 29 | 4.57% | 23 | -5.00% | 4.69% | 25 |
| Orange | 4.34% | 30 | 4.45% | 31 | -2.32% | 4.61% | 30 |
| Pender | 4.33% | 31 | 4.33% | 36 | 0.08% | 3.57% | 74 |
| Haywood | 4.29% | 32 | 4.32% | 37 | -0.65% | 4.50% | 34 |
| Cherokee | 4.29% | 33 | _ | _ | _ | 4.64% | 27 |
| Chowan | 4.26% | 34 | 4.53% | 27 | -6.01% | 4.70% | 24 |
| Graham | 4.25% | 35 | 4.59% | 22 | -7.26% | 4.93% | 18 |
| Martin | 4.23% | 36 | 4.20% | 42 | 0.55% | 4.31% | 41 |
| Alamance | 4.22% | 37 | 4.29% | 38 | -1.70% | 4.46% | 36 |
| Halifax | 4.19% | 38 | 4.16% | 45 | 0.68% | 4.12% | 52 |
| Northampton | 4.16% | 39 | 4.41% | 32 | -5.68% | 4.67% | 26 |
| Yancey | 4.14% | 40 | 4.13% | 47 | 0.25% | 3.32% | 80 |
| Bladen | 4.13% | 41 | 3.66% | 67 | 12.98% | 4.62% | 29 |
| Lenoir | 4.13% | 42 | 3.96% | 55 | 4.37% | 4.26% | 45 |
| Pitt | 4.07% | 43 | 4.39% | 34 | -7.16% | 4.77% | 23 |
| Jackson | 4.07% | 44 | 4.12% | 48 | -1.38% | 4.42% | 38 |
| Mitchell | 4.05% | 45 | 3.92% | 56 | 3.42% | 4.09% | 53 |
| Union | 4.04% | 46 | 4.07% | 51 | -0.60% | 4.28% | 42 |
| Montgomery | 4.01% | 47 | 4.37% | 35 | -8.31% | 4.35% | 40 |

Rankings of N.C. Counties by Combined Local Tax & Fee Burden As % of Income

| COUNTY | 2012 COMBINED LOCAL BURDEN AS % OF INCOME | 2011 RANK | 2011 COMBINED LOCAL BURDEN AS % OF INCOME | 2011 RANK | % CHANGE 2011–2012 | 2010 COMBINED LOCAL BURDEN AS % OF INCOME | 2010 RANK |
|-----------------------------------|---|--------------|---|--------------|-----------------------|---|--------------|
| Moore | 3.99% | 48 | 4.18% | 44 | -4.48% | 4.21% | 48 |
| Rockingham | 3.95% | 49 | 4.14% | 46 | -4.55% | 4.13% | 51 |
| Clay | 3.93% | 50 | 3.73% | 64 | 5.37% | 3.67% | 69 |
| lohnston | 3.93% | 51 | 3.76% | 63 | 4.62% | 3.81% | 66 |
| Stanly | 3.93% | 52 | 3.97% | 54 | -0.92% | 4.23% | 46 |
| Robeson | 3.87% | 53 | 4.09% | 50 | -5.44% | 4.16% | 49 |
| Franklin | 3.86% | 53 54 | 3.77% | 62 | 2.47% | 3.80% | 67 |
| Vance | 3.86% | 55 | 4.28% | 40 | -9.93% | 4.63% | 28 |
| Caldwell | 3.79% | 55 56 | 4.28 % 3.82% | 40 59 | -9.95 % | 4.02% | 20 58 |
| | | | | | | | |
| Columbus | 3.78% | 57 | 3.30% | 79 50 | 14.80% | 3.74% | 68 |
| Surry | 3.75% | 58 | 3.83% | 58 | -2.17% | 3.95% | 62 |
| Harnett | 3.75% | 59 | _ | _ | | | _ |
| Duplin | 3.72% | 60 | 3.81% | 60 | -2.41% | 3.98% | 60 |
| Rutherford | 3.71% | 61 | 3.67% | 66 | 1.23% | 4.00% | 59 |
| Nash | 3.68% | 62 | 4.04% | 53 | -8.71% | 4.23% | 47 |
| Alleghany | 3.56% | 63 | 3.60% | 68 | -1.10% | 3.88% | 64 |
| _incoln | 3.56% | 64 | 3.69% | 65 | -3.70% | 4.02% | 57 |
| Perquimans | 3.55% | 65 | 3.49% | 70 | 1.85% | 3.90% | 63 |
| Ashe | 3.52% | 66 | 3.40% | 73 | 3.45% | 3.59% | 72 |
| Craven | 3.51% | 67 | 3.89% | 57 | -9.77% | 3.84% | 65 |
| Burke | 3.50% | 68 | 3.25% | 82 | 7.88% | 3.31% | 81 |
| Cleveland | 3.44% | 69 | 3.56% | 69 | -3.55% | 3.30% | 84 |
| Nayne | 3.42% | 70 | 3.78% | 61 | -9.65% | 3.58% | 73 |
| Vilkes | 3.39% | 71 | 3.31% | 77 | 2.52% | 3.26% | 88 |
| Randolph | 3.37% | 72 | 3.42% | 72 | -1.54% | 3.34% | 79 |
| Polk | 3.35% | 73 | 2.97% | 90 | 12.64% | 3.97% | 61 |
| McDowell | 3.34% | 74 | 3.31% | 78 | 0.96% | 3.66% | 70 |
| L OWER BURDEN Granville | <u>— LOWER QUARTILE</u> 3.33% | 75 | 3.34% | 76 | -0.10% | 3.54% | 75 |
| | | | | | | | |
| Catawba | 3.32% | 76 | 4.47% | 30 | -25.57% | 4.58% | 31 |
| Henderson | 3.26% | 77 | 3.39% | 74 | -3.79% | 3.48% | 76 |
| Madison | 3.19% | 78 | 3.26% | 80 | -2.24% | 3.21% | 89 |
| Camden | 3.19% | 79 | 3.03% | 88 | 5.10% | 3.27% | 87 |
| Person | 3.17% | 80 | 3.43% | 71 | -7.61% | 3.64% | 71 |
| Swain | 3.13% | 81 | 3.17% | 86 | -1.30% | 3.38% | 78 |
| Chatham | 3.12% | 82 | 3.24% | 83 | -3.67% | 3.15% | 90 |
| Cumberland | 3.11% | 83 | 3.21% | 84 | -3.16% | 3.39% | 77 |
| Davie | 3.10% | 84 | 3.26% | 81 | -4.79% | 3.30% | 82 |
| Greene | 3.02% | 85 | 2.94% | 91 | 2.93% | 2.99% | 93 |
| Bertie | 3.01% | 86 | 3.34% | 75 | -9.87% | 3.30% | 83 |
| Pamlico | 2.95% | 87 | 3.16% | 87 | -6.58% | 3.28% | 85 |
| Davidson | 2.93% | 88 | 2.98% | 89 | -1.80% | 3.05% | 92 |
| radkin | 2.89% | 89 | 3.19% | 85 | -9.44% | 3.27% | 86 |
| Nashington | 2.87% | 90 | 4.05% | 52 | -29.17% | 4.04% | 55 |
| Scotland | 2.86% | 91 | 4.19% | 43 | -31.81% | 4.04% | 56 |
| Hoke | 2.77% | 92 | | | | | |
| Gates | 2.63% | 93 | 2.81% | 94 | -6.24% | 3.13% | 91 |
| Alexander | 2.61% | 94 | 2.82% | 93 | -7.31% | 2.87% | 95 |
| lones | 2.52% | 94 95 | 2.62% | 95 | -3.74% | 2.74% | 96 |
| | 2.52% | 95 96 | | 95 92 | | 2.74% | 96 94 |
| | 1.0170 | 20 | 2.84% | | -11.88% | | 94 97 |
| | | 07 | 2 100/ | | | | |
| Caswell | 2.37% | 97 | 2.46% | 96 | -3.77% | 2.52% | |
| Stokes Caswell Onslow | | 97 98 | 2.31% | 97 | 2.58% | 2.34% | 98 |
| Caswell | 2.37% | | | | | | |

| Cont | C & B & C & C & C & C & C & C & C & C & | | const | С С С С С С С С С С С С С С С С С С С | | | | | |
|--------------------|---|----------|------------------------|---------------------------------------|-------------|--------|-----------|---------------|--------------|
| | | 4 8 | | o phi | | 6 4 5 | a a | | ک |
| N.C. Median | 2.15% | _ | \$688.98 | | N.C. Median | 2.15% | _ | \$688.98 | - |
| Dare | 5.39% | 1 | \$2,219.69 | 1 | Mitchell | 2.14% | 51 | \$612.06 | 7 |
| Avery | 3.70% | 2 | \$1,096.74 | 11 | Bladen | 2.13% | 52 | \$662.65 | 5 |
| Brunswick | 3.27% | 3 | \$1,137.61 | 7 | Martin | 2.13% | 53 | \$689.64 | 4 |
| Durham | 3.24% | 4 | \$1,328.93 | 4 | Alamance | 2.13% | 54 | \$700.55 | 4 |
| Tyrrell | 3.14% | 5 | \$929.51 | 20 | Lenoir | 2.12% | 55 | \$734.04 | 4 |
| Warren | 3.10% | 6 | \$832.99 | 31 | Montgomery | 2.11% | 56 | \$625.89 | 6 |
| Mecklenburg | 3.08% | 7 | \$1,462.20 | 2 | Granville | 2.09% | 57 | \$642.99 | 6 |
| Macon | 2.98% | 8 | \$954.32 | 17 | Lincoln | 2.08% | 58 | \$759.65 | 3 |
| Guilford | 2.95% | 9 | \$1,150.26 | 6 | Caldwell | 2.08% | 59 | \$583.94 | 8 |
| New Hanover | 2.93% | 10 | \$1,100.89 | 9 | Rutherford | 2.07% | 60 | \$583.30 | 8 |
| Cabarrus | 2.88% | 11 | \$1,097.06 | 10 | Columbus | 2.01% | 61 | \$594.64 | 7 |
| Transylvania | 2.81% | 12 | \$918.23 | 21 | Madison | 2.00% | 62 | \$607.22 | 7 |
| Yancey | 2.80% | 13 | \$778.48 | 36 | Chatham | 1.99% | 63 | \$1,010.80 | 1 |
| Jackson | 2.79% | 14 | \$827.81 | 33 | Henderson | 1.99% | 64 | \$753.69 | 4 |
| Currituck | 2.79% | 15 | \$1,177.35 | 5 | Cleveland | 1.97% | 65 | \$648.41 | 6 |
| Orange | 2.73% | 16 | \$1,413.07 | 3 | Vance | 1.97% | 66 | \$611.78 | 7 |
| Watauga | 2.72% | 17 | \$850.74 | 29 | Randolph | 1.95% | 67 | \$606.21 | , 7 |
| Pender | 2.70% | 18 | \$876.60 | 23 | Scotland | 1.94% | 68 | \$573.22 | , 8 |
| Clay | 2.64% | 19 | \$770.27 | 38 | Perquimans | 1.92% | 69 | \$635.20 | 6 |
| Lee | 2.62% | 20 | \$871.96 | 24 | Pitt | 1.92 % | 70 | \$685.69 | 5 |
| Northampton | 2.60% | 20 | \$845.64 | 30 | Nash | 1.92 % | 70 | \$677.26 | 5 |
| Buncombe | 2.56% | 22 | \$931.01 | 19 | Pamlico | 1.91% | 72 | \$776.63 | 3 |
| Haywood | 2.55% | 22 | \$867.63 | 26 | Wilkes | | 72 | | 6 |
| Carteret | 2.55% | 23 24 | \$1,059.70 | 12 | | 1.90% | 73 74 | \$632.08 | |
| | 2.54 % 2.54% | 24 25 | | 12 | Surry | 1.89% | | \$603.06 | 7 |
| Forsyth Iredell | 2.54% | 25 | \$1,004.25 \$913.19 | 22 | Yadkin | 1.88% | 75 | \$618.52 | 7 |
| | 2.54 % 2.50% | 26 27 | | | Burke | 1.88% | 76 | \$594.53 | 7 |
| Union | | | \$952.77 | 18 | Catawba | 1.87% | 77 | \$648.77 | 6 |
| Gaston | 2.49% | 28 | \$866.81 | 27 | Davie | 1.87% | 78 | \$720.31 | 4 |
| Wake | 2.47% | 29 | \$1,105.76 | 8 | Stanly | 1.87% | 79 | \$606.35 | 7 |
| Wilson | 2.46% | 30 | \$866.08 | 28 | Harnett | 1.86% | 80 | \$559.70 | 8 |
| Cherokee | 2.43% | 31 | \$666.30 | 56 | McDowell | 1.77% | 81 | \$491.13 | 9 |
| Alleghany | 2.40% | 32 | \$791.20 | 35 | Stokes | 1.76% | 82 | \$583.18 | 8 |
| Rowan | 2.38% | 33 | \$746.46 | 43 | Davidson | 1.75% | 83 | \$621.28 | 6 |
| Graham | 2.38% | 34 | \$642.13 | 64 | Duplin | 1.75% | 84 | \$538.24 | 8 |
| Edgecombe | 2.38% | 35 | \$681.91 | 52 | Wayne | 1.75% | 85 | \$587.15 | 8 |
| Moore | 2.36% | 36 | \$957.91 | 16 | Robeson | 1.73% | 86 | \$457.61 | 9 |
| Anson | 2.34% | 37 | \$619.11 | 70 | Gates | 1.66% | 87 | \$505.45 | 8 |
| Beaufort | 2.33% | 38 | \$801.33 | 34 | Craven | 1.65% | 88 | \$644.44 | 6 |
| Camden | 2.30% | 39 | \$968.03 | 15 | Cumberland | 1.64% | 89 | \$748.16 | 4 |
| Halifax | 2.29% | 40 | \$720.76 | 45 | Washington | 1.57% | 90 | \$499.32 | 9 |
| Richmond | 2.26% | 41 | \$650.28 | 59 | Bertie | 1.46% | 91 | \$448.93 | 9 |
| Chowan | 2.24% | 42 | \$828.61 | 32 | Jones | 1.46% | 92 | \$553.19 | 8 |
| Person | 2.20% | 43 | \$688.33 | 50 | Hoke | 1.43% | 93 | \$477.35 | 9 |
| Pasquotank | 2.20% | 44 | \$678.89 | 53 | Alexander | 1.41% | 94 | \$458.14 | 9 |
| Rockingham | 2.19% | 45 | \$709.08 | 47 | Caswell | 1.35% | 95 | \$452.87 | 9 |
| Ashe | 2.19% | 46 | \$663.54 | 57 | Greene | 1.31% | 96 | \$386.56 | 9 |
| Hertford | 2.19% | 47 | \$627.79 | 67 | Swain | 1.23% | 97 | \$362.54 | 9 |
| Franklin | 2.18% | 48 | \$678.60 | 54 | Onslow | 1.16% | 98 | \$533.33 | 8 |
| Polk | 2.16% | 49 | \$868.91 | 25 | Hyde | Die | l not sub | mit AFIR data | |
| laborton | 2 1 / 9/ | 50 | ¢750 47 | 11 | 6 | D.' | | | |

Sampson

Did not submit AFIR data

41

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

Johnston

50

\$753.17

2.14%

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)* | | | |
|--|---|--|--|---|---------------------------|------------------------------|--|
| Alamance | 2012 Burden: 4.22% 2011 Burden: 4.29% | County Rev./Income 2.10% (93) | County Rev./Income 2.17% (87) | 0 | 975 50,587 | (139) (27) | |
| | 2010 Burden: 4.46% | County Rev. Per Cap. \$690.72 (90) Property Tax/Income | County Rev. Per Cap. \$698.88 (85) Property Tax/Income | Elon Graham Green Level | 9,703 14,229 2,102 | (77) (69) (—) | |
| | Change FY11-12: -1.70% Rank: 37 (2012), 38 (2011) | 1.34% (88) Property Tax Per Cap. \$441.69 (89) | 1.39% (86) Property Tax Per Cap. \$446.84 (86) | Haw River Mebane Ossipee | 2,307 11,688 549 | (123) (38) (157) | |
| | Population: 152,531 Per Capita Income: \$32,929 Rank: 18 (Pop.), 48 (PCI) | Sales Tax/Income 0.40% (53) Sales Tax Per Capita \$132.60 (56) | Sales Tax/Income 0.39% (50) Sales Tax Per Capita \$125.10 (54) | Swepsonville | 1,161 | (184) | |
| Alexander | 2012 Burden: 2.61% | County Rev./Income 2.18% (83) | County Rev./Income 2.37% (78) | Taylorsville | 2,123 | (122) | |
| | 2011 Burden: 2.82% 2010 Burden: 2.87% | County Rev. Per Cap. \$706.78 (86) Property Tax/Income | County Rev. Per Cap. \$736.75 (76) Property Tax/Income | | | | |
| $\langle \rangle$ | Change FY11-12: -7.31% Rank: 94 (2012), 92 (2011) | 1.36% (85) Property Tax Per Cap. \$440.83 (90) | 1.43% (83) Property Tax Per Cap. \$445.05 (87) | | | | |
| | Population: 37,528 Per Capita Income: \$32,402 Rank: 65 (Pop.), 57 (PCI) | Sales Tax/Income 0.41% (51) Sales Tax Per Capita \$132.24 (57) | Sales Tax/Income 0.41% (41) Sales Tax Per Capita \$126.65 (52) | | | | |
| Alleghany | 2012 Burden: 3.56% 2011 Burden: 3.60% 2010 Burden: 3.88% | County Rev./Income 3.18% (18) County Rev. Per Cap. \$1,049.12 (24) | County Rev./Income 3.11% (18) County Rev. Per Cap. \$990.40 (30) | Sparta | 1,756 | (96) | |
| | Change FY11-12: -1.10% Rank: 63 (2012), 67 (2011) | Property Tax/Income 2.28% (15) Property Tax Per Cap. | Property Tax/Income 2.18% (17) Property Tax Per Cap. | | | | |
| VV | Population: 11,069 Per Capita Income: \$33,011 Rank: 94 (Pop.), 47 (PCI) | \$754.14 (20) Sales Tax/Income 0.41% (47) Sales Tax Per Capita \$136.58 (50) | \$692.60 (31) Sales Tax/Income 0.42% (37) Sales Tax Per Capita \$132.71 (46) | | | | |
| Anson | 2012 Burden: 4.78% | County Rev./Income 2.90% (29) | County Rev./Income 2.93% (26) | Ansonville Lilesville | 607 516 | (—) (70) | |
| M | 2011 Burden: 4.77% 2010 Burden: 4.97% | County Rev. Per Cap. \$765.94 (72) Property Tax/Income | County Rev. Per Cap. \$743.18 (75) Property Tax/Income | McFarlan Morven Peachland | 113 488 415 | (166) (—) (144) | |
| | Change FY11-12: 0.22% Rank: 17 (2012), 19 (2011) | 2.03% (24) Property Tax Per Cap. \$536.29 (61) | 2.08% (23) Property Tax Per Cap. \$527.87 (59) | Polkton Wadesboro | 3,286 5,584 | (179) (68) | |
| | Population: 25,822 Per Capita Income: \$26,409 Rank: 74 (Pop.), 99 (PCI) | Sales Tax/Income 0.31% (83) Sales Tax Per Capita \$81.44 (94) | Sales Tax/Income 0.33% (68) Sales Tax Per Capita \$82.33 (91) | | | | |
| Ashe | 2012 Burden: 3.52% 2011 Burden: 3.40% 2010 Burden: 3.59% | County Rev./Income 3.02% (25) County Rev. Per Cap. \$915.25 (42) | County Rev./Income 2.90% (28) County Rev. Per Cap. \$852.15 (50) | Jefferson Lansing West Jefferson | 1,593 159 1,315 | (74) (132) (23) | |
| | Change FY11-12: 3.45% Rank: 66 (2012), 72 (2011) | Property Tax/Income 1.98% (28) Property Tax Per Cap. \$598.67 (46) | Property Tax/Income 1.98% (33) Property Tax Per Cap. \$581.74 (48) | | | | |
| کررکا | Population: 27,423 Per Capita Income: \$30,290 Rank: 72 (Pop.), 77 (PCI) | Sales Tax/Income 0.53% (20) Sales Tax Per Capita \$159.37 (26) | Sales Tax/Income 0.52% (17) Sales Tax Per Capita \$153.88 (23) | | | | |
| Avery | 2012 Burden: 5.25% 2011 Burden: 5.45% 2010 Burden: 4.84% | County Rev./Income 4.24% (3) County Rev. Per Cap. \$1,255.73 (5) | County Rev./Income 4.35% (5) County Rev. Per Cap. \$1,245.28 (10) | Banner Elk Crossnore Elk Park Grandfather Village | 1,101 195 450 25 | (15) (28) (35) (37) | |
| product of the second s | Change FY11-12: -3.67% Rank: 7 (2012), 7 (2011) | Property Tax/Income 3.22% (2) Property Tax Per Cap. \$954.53 (7) | Property Tax/Income 3.30% (3) Property Tax Per Cap. \$945.11 (7) | Newland Sugar Mountain | 696 197 | (20) (7) | |
| \bigvee | Population: 17,834 Per Capita Income: \$29,602 Rank: 86 (Pop.), 82 (PCI) | Sales Tax/Income 0.70% (3) Sales Tax Per Capita \$205.88 (5) | Sales Tax/Income 0.74% (4) Sales Tax Per Capita \$211.55 (5) | | | | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)* | | | |
|--|--|--|--|---|-----------------|----------------|--|
| Beaufort | | County Rev./Income | County Rev./Income | Aurora | 518 | () | |
| Deauton | 2012 Burden: 4.39% | 2.72% (38) | 2.66% (50) | Bath | 249 | () | |
| | 2011 Burden: 4.23% | County Rev. Per Cap. | County Rev. Per Cap. | Belhaven | 1,683 | (36) | |
| \searrow | 2010 Burden: 4.08% | \$935.09 (38) | \$885.53 (47) | Chocowinity | 822 | (15) | |
| | | Property Tax/Income | Property Tax/Income | Pantego | 180 | (103) | |
| د مر | Change FY11-12: 3.75% | 2.02% (26) | 1.96% (35) | Washington | 9,740 | (8) | |
| < man m | Rank: 28 (2012), 41 (2011) | Property Tax Per Cap. \$692.89 (32) | Property Tax Per Cap. | Washington Park | 451 | (97) | |
| v maria | Population: 47,854 | Sales Tax/Income | \$652.48 (36) Sales Tax/Income | | | | |
| ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | Per Capita Income: \$34,379 | 0.45% (36) | 0.43% (33) | | | | |
| | Rank: 55 (Pop.), 37 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | | |
| | | \$154.08 (33) | \$143.63 (34) | | | | |
| Bertie | 2012 Burden: 3.01% | County Rev./Income 2.10% (92) | County Rev./Income 2.32% (80) | Askewville Aulander | 237 | (182) (135) | |
| | 2012 Burden: 3.34% | 2.10% (92) County Rev. Per Cap. | 2.32% (80) County Rev. Per Cap. | Colerain | 879 200 | (135) | |
| | 2010 Burden: 3.30% | \$644.75 (96) | \$662.33 (91) | Kelford | 200 | (177) | |
| | 2010 Bulden: 5.50 % | Property Tax/Income | Property Tax/Income | Lewiston Woodville | 539 | (95) | |
| ι { | Change FY11-12: -9.87% | 1.36% (86) | 1.45% (82) | Powellsville | 270 | (181) | |
| ן כ | Rank: 86 (2012), 74 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Roxobel | 234 | (169) | |
| -, } | | \$417.39 (94) | \$413.88 (92) | Windsor | 3,575 | (177) | |
| hung 2 | Population: 20,890 | Sales Tax/Income | Sales Tax/Income | | | | |
| $\sim \sim \sim$ | Per Capita Income: \$30,704 | 0.24% (95) | 0.25% (93) Salaa Tau Dar Capita | | | | |
| V | Rank: 82 (Pop.), 74 (PCI) | Sales Tax Per Capita \$74.79 (96) | Sales Tax Per Capita \$70.97 (94) | | | | |
| Bladen | | County Rev./Income | County Rev./Income | Bladenboro | 1,740 | (71) | |
| Bidden | 2012 Burden: 4.13% | 3.06% (22) | 3.02% (23) | Clarkton | 833 | (40) | |
| | 2011 Burden: 3.66% | County Rev. Per Cap. | County Rev. Per Cap. | Dublin | 340 | (46) | |
| | 2010 Burden: 4.62% | \$952.67 (35) | \$906.73 (44) | East Arcadia | 485 | (133) | |
| | | Property Tax/Income | Property Tax/Income | Elizabethtown | 3,578 | (32) | |
| l l | Change FY11-12: 12.98% | 1.83% (41) | 1.93% (38) | Tar Heel | 118 | (86) | |
| $) \rightarrow$ | Rank: 41 (2012), 66 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | White Lake | 815 | (16) | |
| $1 \qquad \gamma$ | Population: 25 149 | \$570.04 (49) Sales Tax/Income | \$578.32 (49) Sales Tax/Income | | | | |
| | Population: 35,148 Per Capita Income: \$31,127 | 0.40% (54) | 0.38% (54) | | | | |
| | Rank: 67 (Pop.), 67 (PCI) | Sales Tax Per Capita \$124.19 (63) | Sales Tax Per Capita \$114.59 (64) | BRUNSWICK COUN Bald Head Island | ITY 160 | (1) | |
| | | | | Belville | 1,975 | (62) | |
| Brunswick | | County Rev./Income | County Rev./Income | Boiling Spring Lakes | 5,540 | (39) | |
| | 2012 Burden: 5.83% | 3.59% (10) | 3.69% (10) | Bolivia | 144 | (84) | |
| \sim | 2011 Burden: 7.11% | County Rev. Per Cap. | County Rev. Per Cap. | Calabash | 1,816 | (47) | |
| | 2010 Burden: 6.63% | \$1,247.33 (6) | \$1,265.61 (7) | Carolina Shores | 3,113 | (83) | |
| | Change EV11 12: 18.06% | Property Tax/Income 2.76% (6) | Property Tax/Income 2.74% (8) | Caswell Beach | 407 | (12) | |
| \sim | Change FY11-12: -18.06% Rank: 3 (2012), 2 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Holden Beach Leland | 582 | (6) | |
| } | Marik. 5 (2012), 2 (2011) | \$957.51 (6) | \$940.69 (8) | Navassa | 13,973 1,552 | (21) (58) | |
| J | Population: 110,140 | Sales Tax/Income | Sales Tax/Income | Northwest | 751 | (31) | |
| | Per Capita Income: \$34,739 | 0.42% (43) | 0.39% (48) | Oak Island | 6,874 | () | |
| | Rank: 25 (Pop.), 34 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | Ocean Isle Beach | 564 | (5) | |
| | | \$145.24 (40) | \$133.98 (43) | Sandy Creek | 265 | (43) | |
| | | | | Shallotte | 3,785 | (20) | |
| Buncombe | 2012 Purdam 4 52.0/ | County Rev./Income | County Rev./Income | Southport | 2,914 | () | |
| | 2012 Burden: 4.52% 2011 Burden: 4.67% | 2.93% (26) County Rev. Per Cap. | 3.01% (24) County Rev. Per Cap. | St. James | 3,338 | (50) | |
| | 2010 Burden: 4.97% 2010 Burden: 4.91% | \$1,064.57 (20) | \$1,069.24 (19) | Sunset Beach Varnamtown | 3,661 553 | (—) (58) | |
| | 2010 Bulden: 4.9176 | Property Tax/Income | Property Tax/Income | Vallialillowii | 005 | (56) | |
| South S | Change FY11-12: -3.32% | 1.91% (33) | 2.00% (31) | BUNCOMBE COUN | TY | | |
| \tilde{z} | Rank: 21 (2012), 20 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | 85,339 | (7) | |
| <u>\</u> { | | \$694.55 (31) | \$712.09 (28) | Biltmore Forest | 1,369 | (11) | |
| | Population: 243,855 | Sales Tax/Income | Sales Tax/Income | Black Mountain | 8,007 | (16) | |
| ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | Per Capita Income: \$36,341 | 0.56% (11) | 0.54% (12) | Montreat | 688 | (13) | |
| - | Rank: 7 (Pop.), 26 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | Weaverville | 3,721 | (24) | |
| | | \$203.78 (7) | \$192.33 (8) | Woodfin | 6,266 | (59) | |
| Burke | 2012 Burden: 3.50% | County Rev./Income 2.09% (94) | County Rev./Income 1.95% (93) | Connelly Springs | 1,663 | (—) (160) | |
| | 2012 Burden: 3.25% | County Rev. Per Cap. | County Rev. Per Cap. | Drexel Glen Alpine | 1,859 1 519 | (169) (171) | |
| \sim | 2010 Burden: 3.31% | \$661.34 (94) | \$605.29 (95) | Glen Alpine Hildebran | 1,519 2,010 | (171) (180) | |
| 1 2 | | Property Tax/Income | Property Tax/Income | | 16,878 | (180) | |
| \angle \sim | Change FY11-12: 7.88% | 1.52% (79) | 1.37% (89) | Rhodhiss | 1,075 | (175) | |
| \sim \sim | Rank: 68 (2012), 81 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Rutherford College | | (183) | |
| <u>۱</u> | | \$481.01 (81) | \$423.68 (90) | Valdese | 4,480 | (112) | |
| | | | | | | | |
| | Population: 90,722 | Sales Tax/Income | Sales Tax/Income | | | | |
| h | Population: 90,722 Per Capita Income: \$31,694 Rank: 31 (Pop.), 62 (PCI) | Sales Tax/Income 0.15% (98) Sales Tax Per Capita | Sales Tax/Income 0.15% (96) Sales Tax Per Capita | | | | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)* | | | |
|----------|--|---|---|--|---|--|--|
| Cabarrus | 2012 Burden: 4.86% 2011 Burden: 4.94% 2010 Burden: 5.21% Change FY11-12: -1.74% Rank: 14 (2012), 17 (2011) Population: 181,253 Per Capita Income: \$38,079 Rank: 12 (Pop.), 20 (PCI) | County Rev./Income 2.69% (42) County Rev. Per Cap. \$1,025.74 (25) Property Tax/Income 1.96% (31) Property Tax Per Cap. \$745.84 (22) Sales Tax/Income 0.49% (29) Sales Tax Per Capita | County Rev./Income 2.69% (46) County Rev. Per Cap. \$994.92 (29) Property Tax/Income 2.05% (25) Property Tax Per Cap. \$759.76 (20) Sales Tax/Income 0.39% (51) Sales Tax Per Capita \$143.42 (36) | Concord Harrisburg Kannapolis Midland Mount Pleasant | 80,386 13,064 43,141 3,152 1,669 | (20) (45) (23) (95) (43) | |
| Caldwell | 2012 Burden: 3.79% 2011 Burden: 3.82% 2010 Burden: 4.02% Change FY11-12: -0.92% Rank: 56 (2012), 58 (2011) Population: 83,117 Per Capita Income: \$28,121 Rank: 33 (Pop.), 93 (PCI) | \$185.42 (12) County Rev./Income 2.35% (75) County Rev. Per Cap. \$660.23 (95) Property Tax/Income 1.65% (68) Property Tax Per Cap. \$463.70 (85) Sales Tax/Income 0.35% (67) Sales Tax Per Capita \$97.31 (89) | County Rev./Income 2.37% (77) County Rev. Per Cap. \$656.56 (93) Property Tax/Income 1.69% (65) Property Tax Per Cap. \$467.21 (79) Sales Tax/Income 0.33% (65) Sales Tax Per Capita \$92.63 (82) | Cajah's Mountain Cedar Rock Gamewell Granite Falls Hudson Lenoir Sawmills | 2,819 299 4,049 4,703 3,829 18,123 5,227 | (187) (168) (186) (148) (163) (62) (87) | |
| Camden | 2012 Burden: 3.19% 2011 Burden: 3.03% 2010 Burden: 3.27% Change FY11-12: 5.10% Rank: 79 (2012), 87 (2011) Population: 9,921 Per Capita Income: \$42,078 Rank: 97 (Pop.), 8 (PCI) | County Rev./Income 2.92% (27) County Rev. Per Cap. \$1,229.82 (10) Property Tax/Income 2.30% (13) Property Tax Per Cap. \$968.03 (5) Sales Tax/Income 0.25% (92) Sales Tax Per Capita \$105.44 (82) | County Rev./Income 2.76% (37) County Rev. Per Cap. \$1,094.02 (17) Property Tax/Income 2.09% (21) Property Tax Per Cap. \$827.40 (12) Sales Tax/Income 0.26% (87) Sales Tax Per Capita \$103.33 (75) | No incorporated m | nunicipalit | ies | |
| Carteret | 2012 Burden: 4.35% 2011 Burden: 4.57% 2010 Burden: 4.69% Change FY11-12: -5.00% Rank: 29 (2012), 23 (2011) Population: 67,696 Per Capita Income: \$41,761 Rank: 39 (Pop.), 9 (PCI) | County Rev./Income 2.65% (48) County Rev. Per Cap. \$1,107.36 (15) Property Tax/Income 1.81% (44) Property Tax Per Cap. \$753.98 (21) Sales Tax/Income 0.46% (35) Sales Tax Per Capita \$190.50 (9) | County Rev./Income 2.76% (38) County Rev. Per Cap. \$1,119.44 (16) Property Tax/Income 1.89% (42) Property Tax Per Cap. \$767.52 (18) Sales Tax/Income 0.45% (30) Sales Tax Per Capita \$183.19 (11) | Atlantic Beach Beaufort Bogue Cape Carteret Cedar Point Emerald Isle Indian Beach Morehead City Newport Peletier Pine Knoll Shores | 1,506 4,084 707 1,969 1,323 3,711 114 8,810 4,238 657 1,354 | (5) (21) (108) (60) (77) (12) (3) (4) (42) (107) (9) | |
| Caswell | 2012 Burden: 2.37% 2011 Burden: 2.46% 2010 Burden: 2.52% Change FY11-12: -3.77% Rank: 97 (2012), 95 (2011) Population: 23,654 Per Capita Income: \$33,466 Rank: 77 (Pop.), 40 (PCI) | County Rev./Income 2.11% (91) County Rev. Per Cap. \$704.67 (87) Property Tax/Income 1.31% (92) Property Tax Per Cap. \$439.14 (93) Sales Tax/Income 0.29% (85) Sales Tax Per Capita \$97.83 (88) | County Rev./Income 2.18% (85) County Rev. Per Cap. \$701.19 (84) Property Tax/Income 1.37% (90) Property Tax Per Cap. \$439.49 (88) Sales Tax/Income 0.29% (83) Sales Tax Per Capita \$92.09 (83) | Milton Yanceyville | 167 2,027 | (—) (181) | |
| Catawba | 2012 Burden: 3.32% 2011 Burden: 4.47% 2010 Burden: 4.58% Change FY11-12: -25.57% Rank: 76 (2012), 30 (2011) Population: 154,992 Per Capita Income: \$34,716 Rank: 17 (Pop.), 35 (PCI) | County Rev./Income 2.62% (51) County Rev. Per Cap. \$910.41 (47) Property Tax/Income 1.60% (73) Property Tax Per Cap. \$556.82 (53) Sales Tax/Income 0.51% (23) Sales Tax Per Capita \$178.54 (15) | County Rev./Income 2.68% (48) County Rev. Per Cap. \$909.24 (43) Property Tax/Income 1.65% (70) Property Tax Per Cap. \$558.66 (53) Sales Tax/Income 0.51% (21) Sales Tax Per Capita \$173.79 (14) | Brookford Catawba Claremont Conover Hickory Long View Maiden Newton | 382 606 1,366 8,207 40,086 4,882 3,360 12,971 | (32) (23) (—) (36) (—) (104) (25) (29) | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)* | | | |
|-----------|--|---|---|--|---|---|--|
| Chatham | 2012 Burden: 3.12% 2011 Burden: 3.24% 2010 Burden: 3.15% Change FY11-12: -3.67% Rank: 82 (2012), 82 (2011) Population: 64,553 Per Capita Income: \$50,697 Rank: 40 (Pop.), 2 (PCI) | County Rev./Income 2.44% (65) County Rev. Per Cap. \$1,238.40 (9) Property Tax/Income 1.87% (39) Property Tax Per Cap. \$947.74 (8) Sales Tax/Income 0.25% (93) Sales Tax Per Capita \$126.88 (61) | County Rev./Income 2.52% (64) County Rev. Per Cap. \$1,253.74 (9) Property Tax/Income 1.90% (40) Property Tax Per Cap. \$948.03 (5) Sales Tax/Income 0.25% (92) Sales Tax Per Capita \$125.10 (55) | Goldston Pittsboro Siler City | 267 3,875 7,939 | (48) (30) (22) | |
| Cherokee | 2012 Burden: 4.29% 2011 Burden: — 2010 Burden: 4.64% 7 Change FY11-12: — Rank: 33 (2012), — (2011) Population: 27,300 Per Capita Income: \$27,459 Rank: 73 (Pop.), 96 (PCI) | County Rev./Income 3.86% (6) County Rev. Per Cap. \$1,059.75 (22) Property Tax/Income 2.29% (14) Property Tax Per Cap. \$628.68 (42) Sales Tax/Income 0.66% (6) Sales Tax Per Capita \$181.37 (14) | Data not available Cherokee County had not submitted the AFIR report for FY 2011 that was due to the State Treaurer's office on Oct. 31, 2011 | Andrews Murphy | 1,763 1,615 | (—) (18) | |
| Chowan | 2012 Burden: 4.26% 2011 Burden: 4.53% 2010 Burden: 4.70% Change FY11-12: -6.01% Rank: 34 (2012), 27 (2011) Population: 14,796 Per Capita Income: \$36,980 Rank: 88 (Pop.), 24 (PCI) | County Rev./Income 3.18% (17) County Rev. Per Cap. \$1,176.73 (11) Property Tax/Income 1.97% (30) Property Tax Per Cap. \$728.00 (26) Sales Tax/Income 0.42% (42) Sales Tax Per Capita \$155.06 (32) | County Rev./Income 3.29% (16) County Rev. Per Cap. \$1,154.05 (12) Property Tax/Income 2.09% (22) Property Tax Per Cap. \$730.71 (24) Sales Tax/Income 0.43% (35) Sales Tax Per Capita \$149.46 (28) | Edenton | 5,007 | (18) | |
| Clay | 2012 Burden: 3.93% 2011 Burden: 3.73% 2010 Burden: 3.67% Change FY11-12: 5.37% Rank: 50 (2012), 63 (2011) Population: 10,460 | County Rev./Income 3.73% (8) County Rev. Per Cap. \$1,091.00 (17) Property Tax/Income 2.61% (9) Property Tax Per Cap. \$761.43 (18) Sales Tax/Income | County Rev./Income 3.55% (12) County Rev. Per Cap. \$1,006.43 (26) Property Tax/Income 2.43% (13) Property Tax Per Cap. \$688.35 (32) Sales Tax/Income | Hayesville | 311 | (53) | |
| | Per Capita Income: \$29,221 Rank: 95 (Pop.), 87 (PCI) | 0.53% (15) Sales Tax Per Capita \$155.97 (30) | 0.53% (15) Sales Tax Per Capita \$149.80 (26) | CLEVELAND COU Belwood Boiling Springs – Casar | NTY 951 4,658 297 | (184) (167) (180) | |
| Cleveland | 2012 Burden: 3.44% 2011 Burden: 3.56% 2010 Burden: 3.30% Change FY11-12: -3.55% Rank: 69 (2012), 68 (2011) Population: 98,209 Per Capita Income: \$32,852 Rank: 28 (Pop.), 50 (PCI) | County Rev./Income 2.37% (73) County Rev. Per Cap. \$777.11 (69) Property Tax/Income 1.61% (70) Property Tax Per Cap. \$530.40 (65) Sales Tax/Income 0.34% (71) Sales Tax Per Capita \$111.22 (75) | County Rev./Income 2.49% (67) County Rev. Per Cap. \$792.69 (62) Property Tax/Income 1.63% (72) Property Tax Per Cap. \$520.11 (64) Sales Tax/Income 0.33% (67) Sales Tax Per Capita \$103.91 (74) | Earl Fallston Grover Kings Mountain Kingstown Lattimore Lawndale Mooresboro Patterson Springs Polkville Shelby Waco | 297 261 607 709 10,646 680 488 606 311 624 546 20,346 321 | (175) (178) (-7) (67) (161) (174) (160) (186) (179) (176) (54) (173) | |
| Columbus | 2012 Burden: 3.78% 2011 Burden: 3.30% 2010 Burden: 3.74% Change FY11-12: 14.80% Rank: 57 (2012), 78 (2011) Population: 57,657 Per Capita Income: \$29,551 Rank: 49 (Pop.), 86 (PCI) | County Rev./Income 2.78% (34) County Rev. Per Cap. \$820.16 (60) Property Tax/Income 1.75% (51) Property Tax Per Cap. \$516.39 (70) Sales Tax/Income 0.37% (63) Sales Tax Per Capita \$108.31 (79) | County Rev./Income 2.65% (52) County Rev. Per Cap. \$756.90 (72) Property Tax/Income 1.76% (55) Property Tax Per Cap. \$503.10 (71) Sales Tax/Income 0.37% (58) Sales Tax Per Capita \$105.21 (73) | Boardman Bolton Brunswick Cerro Gordo Chadbourn Fair Bluff Lake Waccamaw Sandyfield Tabor City Whiteville | 156 691 1,120 204 1,841 943 1,465 447 3,968 5,347 | (155) (112) (156) (143) (94) (76) (75) (121) (99) (50) | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.I (RANK IN CO REVENUE I | MBINED | LOCAL |
|------------|---|---|---|--|---|--|
| Craven | 2012 Burden: 3.51% 2011 Burden: 3.89% 2010 Burden: 3.84% Change FY11-12: -9.77% Rank: 67 (2012), 56 (2011) Population: 104,965 Per Capita Income: \$39,078 Rank: 27 (Pop.), 16 (PCI) | County Rev./Income 1.80% (96) County Rev. Per Cap. \$701.50 (88) Property Tax/Income 1.16% (96) Property Tax Per Cap. \$453.09 (87) Sales Tax/Income 0.33% (77) Sales Tax Per Capita \$128.53 (59) | County Rev./Income 2.09% (89) County Rev. Per Cap. \$791.88 (63) Property Tax/Income 1.22% (93) Property Tax Per Cap. \$461.69 (83) Sales Tax/Income 0.32% (74) Sales Tax Per Capita \$120.89 (58) | Bridgeton Cove City Dover Havelock New Bern River Bend Trent Woods Vanceboro | 463 400 402 21,022 30,048 3,144 4,188 1,018 | (41) (183) (—) (80) (28) (157) (170) (139) |
| Cumberland | 2012 Burden: 3.11% 2011 Burden: 3.21% 2010 Burden: 3.39% Change FY11-12: -3.16% Rank: 83 (2012), 83 (2011) Population: 327,643 Per Capita Income: \$45,590 Rank: 5 (Pop.), 5 (PCI) | County Rev./Income 1.75% (97) County Rev. Per Cap. \$800.07 (63) Property Tax/Income 1.18% (95) Property Tax Per Cap. \$538.53 (60) Sales Tax/Income 0.30% (84) Sales Tax Per Capita \$138.44 (48) | County Rev./Income 1.79% (95) County Rev. Per Cap. \$813.50 (60) Property Tax/Income 1.14% (95) Property Tax Per Cap. \$518.66 (65) Sales Tax/Income 0.29% (82) Sales Tax Per Capita \$132.77 (45) | Eastover Falcon Fayetteville Godwin Hope Mills Linden Spring Lake Stedman Wade | 3,674 312 207,996 140 15,454 130 11,914 1,041 564 | (160) (140) (32) (—) (57) (120) (75) (149) (126) |
| Currituck | 2012 Burden: 6.23% 2011 Burden: 6.15% 2010 Burden: 6.18% Change FY11-12: 1.34% Rank: 2 (2012), 5 (2011) Population: 23,643 Per Capita Income: \$42,239 Rank: 78 (Pop.), 7 (PCI) | County Rev./Income 5.46% (2) County Rev. Per Cap. \$2,305.03 (2) Property Tax/Income 2.79% (5) Property Tax Per Cap. \$1,177.35 (2) Sales Tax/Income 0.79% (2) Sales Tax Per Capita \$332.95 (2) | County Rev./Income 5.46% (3) County Rev. Per Cap. \$2,248.93 (2) Property Tax/Income 2.84% (6) Property Tax Per Cap. \$1,169.88 (2) Sales Tax/Income 0.77% (3) Sales Tax Per Capita \$319.03 (2) | No incorporated | municipalit | ies |
| Dare | 2012 Burden: 10.65% 2011 Burden: 10.86% 2010 Burden: 10.28% Change FY11-12: -1.93% Rank: 1 (2012), 1 (2011) Population: 34,216 Per Capita Income: \$41,208 Rank: 69 (Pop.), 10 (PCI) | County Rev./Income 6.48% (1) County Rev. Per Cap. \$2,672.12 (1) Property Tax/Income 3.79% (1) Property Tax Per Cap. \$1,561.80 (1) Sales Tax/Income 1.16% (1) Sales Tax Per Capita \$478.80 (1) | County Rev./Income 6.75% (1) County Rev. Per Cap. \$2,706.66 (1) Property Tax/Income 3.99% (1) Property Tax Per Cap. \$1,599.87 (1) Sales Tax/Income 1.17% (1) Sales Tax Per Capita \$469.85 (1) | Duck Kill Devil Hills Kitty Hawk Manteo Nags Head Southern Shores | 372 6,750 3,296 1,453 2,773 2,743 | (2) (1) (8) (2) (1) (7) |
| Davidson | 2012 Burden: 2.93% 2011 Burden: 2.98% 2010 Burden: 3.05% Change FY11-12: -1.80% Rank: 88 (2012), 88 (2011) Population: 163,364 Per Capita Income: \$35,513 Rank: 15 (Pop.), 29 (PCI) | County Rev./Income 1.88% (95) County Rev. Per Cap. \$667.22 (92) Property Tax/Income 1.36% (87) Property Tax Per Cap. \$481.87 (80) Sales Tax/Income 0.29% (86) Sales Tax Per Capita \$102.27 (84) | County Rev./Income 1.94% (94) County Rev. Per Cap. \$672.58 (89) Property Tax/Income 1.37% (91) Property Tax Per Cap. \$474.08 (77) Sales Tax/Income 0.28% (85) Sales Tax Per Capita \$96.89 (81) | Denton Lexington Midway Thomasville Wallburg | 1,627 18,808 4,692 26,800 3,055 | (128) (61) (188) (34) (185) |
| Davie | 2012 Burden: 3.10% 2011 Burden: 3.26% 2010 Burden: 3.30% Change FY11-12: -4.79% Rank: 84 (2012), 80 (2011) Population: 41,560 Per Capita Income: \$38,552 Rank: 60 (Pop.), 18 (PCI) | County Rev./Income 2.37% (72) County Rev. Per Cap. \$912.00 (46) Property Tax/Income 1.68% (61) Property Tax Per Cap. \$648.99 (38) Sales Tax/Income 0.32% (81) Sales Tax Per Capita \$123.14 (66) | County Rev./Income 2.49% (66) County Rev. Per Cap. \$938.14 (35) Property Tax/Income 1.73% (60) Property Tax Per Cap. \$650.31 (37) Sales Tax/Income 0.32% (77) Sales Tax Per Capita \$118.54 (60) | Bermuda Run Cooleemee Mocksville | 1,736 964 5,108 | (35) (83) (41) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)* | | | |
|-----------|--|---|--|--|--|---|--|
| | 2012 Burden: 3.72% 2011 Burden: 3.81% 2010 Burden: 3.98% Change FY11-12: -2.41% Rank: 60 (2012), 59 (2011) Population: 59,476 Per Capita Income: \$30,804 Rank: 46 (Pop.), 72 (PCI) | County Rev./Income 2.62% (52) County Rev. Per Cap. \$805.59 (62) Property Tax/Income 1.53% (77) Property Tax Per Cap. \$472.38 (83) Sales Tax/Income 0.40% (55) Sales Tax Per Capita \$122.49 (67) | County Rev./Income 2.80% (32) County Rev. Per Cap. \$814.14 (59) Property Tax/Income 1.57% (74) Property Tax Per Cap. \$455.46 (84) Sales Tax/Income 0.34% (62) Sales Tax Per Capita \$99.98 (79) | Beulaville Calypso Faison Greenevers Kenansville Magnolia Rose Hill Teachey Wallace Warsaw | 1,307 544 979 639 854 949 1,645 381 3,922 3,071 | (106) (142) (68) (136) (69) (100) (177) (79) (64) (89) | |
| Durham | 2012 Burden: 5.66% 2011 Burden: 5.67% 2010 Burden: 5.54% Change FY11-12: -0.14% Rank: 4 (2012), 6 (2011) Population: 272,314 Per Capita Income: \$40,963 Rank: 6 (Pop.), 11 (PCI) | County Rev./Income 2.85% (31) County Rev. Per Cap. \$1,165.95 (12) Property Tax/Income 2.07% (22) Property Tax Per Cap. \$846.58 (10) Sales Tax/Income 0.46% (33) Sales Tax Per Capita \$188.65 (10) | County Rev./Income 2.77% (36) County Rev. Per Cap. \$1,125.16 (15) Property Tax/Income 2.13% (20) Property Tax Per Cap. \$865.31 (9) Sales Tax/Income 0.41% (39) Sales Tax Per Capita \$167.98 (17) | Durham | 231,730 | (6) | |
| Edgecombe | 2012 Burden: 4.84% 2011 Burden: 5.09% 2010 Burden: 5.55% Change FY11-12: -4.89% Rank: 15 (2012), 12 (2011) Population: 56,089 Per Capita Income: \$28,697 Rank: 50 (Pop.), 90 (PCI) | County Rev./Income 2.54% (57) County Rev. Per Cap. \$729.17 (81) Property Tax/Income 1.71% (55) Property Tax Per Cap. \$490.40 (76) Sales Tax/Income 0.28% (87) Sales Tax Per Capita \$81.43 (95) | County Rev./Income 2.61% (57) County Rev. Per Cap. \$726.48 (78) Property Tax/Income 1.74% (59) Property Tax Per Cap. \$485.68 (75) Sales Tax/Income 0.26% (90) Sales Tax Per Capita \$71.41 (93) | Conetoe Leggett MacClesfield Pinetops Princeville Speed Tarboro Whitakers | 292 60 468 1,360 2,108 80 11,327 738 | (—) (137) (111) (174) (—) (162) (65) (75) | |
| Forsyth | 2012 Burden: 4.56% 2011 Burden: 4.57% 2010 Burden: 4.87% Change FY11-12: -0.19% Rank: 19 (2012), 24 (2011) Population: 354,878 Per Capita Income: \$39,583 Rank: 4 (Pop.), 15 (PCI) | County Rev./Income 2.31% (78) County Rev. Per Cap. \$913.36 (43) Property Tax/Income 1.67% (64) Property Tax Per Cap. \$662.55 (35) Sales Tax/Income 0.38% (60) Sales Tax Per Capita \$148.97 (39) | County Rev./Income 2.39% (75) County Rev. Per Cap. \$916.92 (42) Property Tax/Income 1.76% (56) Property Tax Per Cap. \$675.25 (35) Sales Tax/Income 0.37% (56) Sales Tax Per Capita \$142.88 (37) | Bethania Clemmons Kernersville Lewisville Rural Hall Tobaccoville Walkertown Winston-Salem | 329 18,829 23,782 12,774 2,976 2,462 4,703 232,143 | (61) (78) (17) (74) (117) (161) (84) (21) | |
| Franklin | 2012 Burden: 3.86% 2011 Burden: 3.77% 2010 Burden: 3.80% Change FY11-12: 2.47% Rank: 54 (2012), 61 (2011) Population: 61,651 Per Capita Income: \$31,063 Rank: 42 (Pop.), 68 (PCI) | County Rev./Income 3.04% (24) County Rev. Per Cap. \$945.38 (36) Property Tax/Income 2.03% (25) Property Tax Per Cap. \$629.29 (41) Sales Tax/Income 0.38% (59) Sales Tax Per Capita \$119.36 (68) | County Rev./Income 2.92% (27) County Rev. Per Cap. \$890.02 (46) Property Tax/Income 2.07% (24) Property Tax Per Cap. \$631.32 (41) Sales Tax/Income 0.35% (61) Sales Tax Per Capita \$107.21 (71) | Bunn Centerville Franklinton Louisburg Youngsville | 344 89 2,027 3,414 1,170 | (36) (164) (82) (57) (31) | |
| Gaston | 2012 Burden: 4.56% 2011 Burden: 4.51% 2010 Burden: 4.47% Change FY11-12: 0.98% Rank: 20 (2012), 29 (2011) Population: 207,506 Per Capita Income: \$34,812 Rank: 8 (Pop.), 33 (PCI) | County Rev./Income 2.59% (53) County Rev. Per Cap. \$901.97 (50) Property Tax/Income 1.78% (47) Property Tax Per Cap. \$618.71 (43) Sales Tax/Income 0.34% (70) Sales Tax Per Capita \$118.90 (69) | County Rev./Income 2.59% (58) County Rev. Per Cap. \$883.25 (48) Property Tax/Income 1.83% (47) Property Tax Per Cap. \$623.68 (42) Sales Tax/Income 0.32% (72) Sales Tax Per Capita \$109.79 (70) | Belmont Bessemer City Cherryville Cramerton Dallas Gastonia High Shoals Lowell McAdenville Mount Holly Ranlo Spencer Mountai Stanley | 10,127 5,360 5,775 4,214 4,544 72,173 698 3,563 655 13,887 3,450 in 37 3,585 | (23) (60) (55) (100) (25) (-) (109) (49) (58) (146) (-) (69) | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.I (RANK IN CO REVENUE I | MBINED | LOCAL |
|-------------------|--|--|--|--|------------------|---------------|
| Catao | | County Doy (Income | County Days /Incom- | Gatesville | 314 | () |
| Gates | 2012 Burden: 2.63% | County Rev./Income 2.39% (71) | County Rev./Income 2.54% (62) | Gatesville | 314 | (—) |
| | 2011 Burden: 2.81% | County Rev. Per Cap. | County Rev. Per Cap. | | | |
| | 2010 Burden: 3.13% | \$725.09 (83) | \$714.58 (81) | | | |
| | | Property Tax/Income | Property Tax/Income | | | |
| ί (| Change FY11-12: -6.24% | 1.66% (65) | 1.78% (51) | | | |
| ر <u>ب</u> | Rank: 93 (2012), 93 (2011) | Property Tax Per Cap. \$505.45 (72) | Property Tax Per Cap. \$500.51 (72) | | | |
| \neg | Population: 11,944 | Sales Tax/Income | Sales Tax/Income | | | |
| - | Per Capita Income: \$30,387 | 0.33% (75) | 0.32% (69) | | | |
| | Rank: 93 (Pop.), 75 (PCI) | Sales Tax Per Capita \$101.60 (86) | Sales Tax Per Capita \$91.24 (85) | | | |
| Graham | | County Rev./Income | County Rev./Income | Robbinsville | 619 | (34) |
| Julian | 2012 Burden: 4.25% | 3.59% (11) | 3.88% (9) | Santeetlah | 45 | (14) |
| | 2011 Burden: 4.59% | County Rev. Per Cap. | County Rev. Per Cap. | | | |
| | 2010 Burden: 4.93% | \$968.12 (33) | \$1,010.40 (25) | | | |
| | Chappen EV11 12: 7 269/ | Property Tax/Income | Property Tax/Income | | | |
| | Change FY11-12: -7.26% Rank: 35 (2012), 22 (2011) | 2.23% (17) Property Tax Per Cap. | 2.27% (15) Property Tax Per Cap. | | | |
| م م | Main. 35 (2012), 22 (2011) | \$602.82 (45) | \$591.98 (45) | | | |
| | Population: 8,942 | Sales Tax/Income | Sales Tax/Income | | | |
| | Per Capita Income: \$26,988 | 0.50% (26) | 0.52% (19) | | | |
| | Rank: 98 (Pop.), 97 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | |
| | | \$134.93 (51) | \$134.32 (42) | | | |
| Granville | 2012 0 1 2 220/ | County Rev./Income | County Rev./Income | Butner | 7,672 | (86) |
| | 2012 Burden: 3.33% | 2.25% (80) | 2.25% (82) | Creedmoor | 4,168 | (63) |
| ſ | 2011 Burden: 3.34% 2010 Burden: 3.54% | County Rev. Per Cap. \$690.85 (89) | County Rev. Per Cap. \$668.59 (90) | Oxford Stem | 8,512 492 | (52) (145) |
| | 2010 Buildell. 3.94 % | Property Tax/Income | Property Tax/Income | Stovall | 419 | (125) |
| | Change FY11-12: -0.10% | 1.70% (56) | 1.78% (52) | | | (-==) |
| | Rank: 75 (2012), 75 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| | | \$523.69 (67) | \$529.20 (58) | | | |
| } | Population: 60,863 | Sales Tax/Income | Sales Tax/Income | | | |
| ~ 1 | Per Capita Income: \$30,722 | 0.27% (90) Salas Tax Por Capita | 0.25% (91) Salas Tax Par Capita | | | |
| | Rank: 44 (Pop.), 73 (PCI) | Sales Tax Per Capita \$83.87 (93) | Sales Tax Per Capita \$75.74 (92) | | | |
| Greene | | County Rev./Income | County Rev./Income | Hookerton | 409 | (114) |
| | 2012 Burden: 3.02% | 2.15% (86) | 2.08% (90) | Snow Hill | 1,603 | (147) |
| | 2011 Burden: 2.94% | County Rev. Per Cap. | County Rev. Per Cap. | Walstonburg | 220 | (130) |
| \wedge | 2010 Burden: 2.99% | \$635.37 (97) Property Tax/Income | \$587.76 (96) Property Tax/Income | | | |
| ~ 1 | Change FY11-12: 2.93% | 1.23% (94) | 1.39% (85) | | | |
| $\overline{}$ | Rank: 85 (2012), 90 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| ۲. | | \$365.18 (96) | \$393.31 (94) | | | |
| | Population: 21,489 | Sales Tax/Income | Sales Tax/Income | | | |
| | Per Capita Income: \$29,576 | 0.33% (78) | 0.32% (73) | | | |
| | Rank: 80 (Pop.), 84 (PCI) | Sales Tax Per Capita \$96.98 (90) | Sales Tax Per Capita \$90.72 (86) | | | |
| | | | | | | |
| Guilford | 2012 0 1 5 020/ | County Rev./Income | County Rev./Income | Gibsonville | 6,471 | (46) |
| | 2012 Burden: 5.02% 2011 Burden: 5.22% | 2.39% (70) County Rev. Per Cap. | 2.40% (73) County Rev. Per Cap. | Greensboro High Point | 272,190 | (17) (10) |
| | 2011 Burden: 5.22% | \$934.37 (39) | \$919.37 (40) | Jamestown | 105,493 3,504 | (10) |
| | 2010 Buidell, J.20 /0 | Property Tax/Income | Property Tax/Income | Oak Ridge | 6,476 | (81) |
| | Change FY11-12: -3.75% | 1.87% (38) | 1.83% (48) | Pleasant Garden | 4,529 | (176) |
| | Rank: 12 (2012), 11 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Sedalia | 629 | (113) |
| | | \$730.35 (25) | \$700.74 (29) | Stokesdale | 5,176 | (88) |
| | Population: 495,231 | Sales Tax/Income | Sales Tax/Income | Summerfield | 10,487 | (85) |
| | Per Capita Income: \$39,037 | 0.35% (68) Sales Tax Per Capita | 0.34% (64) Sales Tax Per Capita | Whitsett | 599 | (156) |
| | Rank: 3 (Pop.), 17 (PCI) | Sales Tax Per Capita \$134.79 (52) | \$129.34 (49) | | | |
| Halifax | | County Rev./Income | County Rev./Income | Enfield | 2,523 | (133) |
| | 2012 Burden: 4.19% | 2.84% (32) | 2.72% (41) | Halifax | 235 | (72) |
| | 2011 Burden: 4.16% 2010 Burden: 4.12% | County Rev. Per Cap. \$891.27 (52) | County Rev. Per Cap. | Hobgood | 347 672 | (96) (62) |
| | 2010 burden: 4.12% | \$891.27 (52) Property Tax/Income | \$828.86 (55) Property Tax/Income | Littleton Roanoke Rapids | 672 15,669 | (62) (48) |
| | Change FY11-12: 0.68% | 1.70% (58) | 1.79% (50) | Scotland Neck | 2,052 | (48) |
| | Rank: 38 (2012), 45 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Weldon | 1,648 | (28) |
| _ <i>ک</i> ر | | \$534.24 (64) | \$544.48 (56) | | , | / |
| ~~~ } | Population: 54,397 | Sales Tax/Income | Sales Tax/Income | | | |
| $\langle \rangle$ | Per Capita Income: \$31,433 | 0.44% (39) | 0.37% (59) | | | |
| | Rank: 51 (Pop.), 63 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | |
| | Rank. 51 (10p.), 05 (1 Cl) | \$136.79 (49) | \$111.55 (69) | | | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. (RANK IN CO REVENUE | MBINED | LOCAL |
|-----------|---|---|---|---|--|---|
| Harnett | 2012 Burden: 3.75% 2011 Burden: — 2010 Burden: — Change FY11-12: — Rank: 59 (2012), — (2011) Population: 118,615 Per Capita Income: \$30,059 Rank: 24 (Pop.), 78 (PCI) | County Rev./Income 2.49% (63) County Rev. Per Cap. \$747.22 (80) Property Tax/Income 1.63% (69) Property Tax Per Cap. \$489.34 (77) Sales Tax/Income 0.39% (58) Sales Tax Per Capita \$116.40 (72) | Data not available Harnett County had not submitted the AFIR report for FY 2011 that was due to the State Treaurer's office on Oct. 31, 2011 | Angier Coats Dunn Erwin Lillington | 4,495 2,167 9,433 4,483 3,251 | (134) (155) (53) (142) (127) |
| Haywood | 2012 Burden: 4.29% 2011 Burden: 4.32% 2010 Burden: 4.50% Change FY11-12: -0.65% Rank: 32 (2012), 37 (2011) Population: 59,684 Per Capita Income: \$34,080 Rank: 45 (Pop.), 38 (PCI) | County Rev./Income 3.11% (21) County Rev. Per Cap. \$1,060.72 (21) Property Tax/Income 2.08% (21) Property Tax Per Cap. \$710.55 (29) Sales Tax/Income 0.52% (22) Sales Tax Per Capita \$176.12 (17) | County Rev./Income 3.08% (21) County Rev. Per Cap. \$1,021.93 (23) Property Tax/Income 2.15% (18) Property Tax Per Cap. \$714.49 (26) Sales Tax/Income 0.51% (22) Sales Tax Per Capita \$169.50 (15) | Canton Clyde Maggie Valley Waynesville | 4,259 1,231 1,160 9,922 | (29) (91) (13) (10) |
| Henderson | 2012 Burden: 3.26% 2011 Burden: 3.39% 2010 Burden: 3.48% Change FY11-12: -3.79% Rank: 77 (2012), 73 (2011) Population: 108,448 Per Capita Income: \$37,856 Rank: 26 (Pop.), 22 (PCI) | County Rev./Income 2.41% (67) County Rev. Per Cap. \$912.66 (44) Property Tax/Income 1.68% (63) Property Tax Per Cap. \$635.04 (40) Sales Tax/Income 0.41% (46) Sales Tax Per Capita \$156.63 (28) | County Rev./Income 2.54% (61) County Rev. Per Cap. \$940.09 (34) Property Tax/Income 1.75% (57) Property Tax Per Cap. \$646.71 (38) Sales Tax/Income 0.42% (38) Sales Tax Per Capita \$153.46 (24) | Flat Rock Fletcher Hendersonville Laurel Park Mills River | 3,159 7,335 13,278 2,200 6,910 | (145) (49) (19) (44) (83) |
| Hertford | 2012 Burden: 4.43% 2011 Burden: 4.28% 2010 Burden: 4.27% Change FY11-12: 3.44% Rank: 26 (2012), 39 (2011) Population: 24,466 Per Capita Income: \$28,728 Rank: 75 (Pop.), 89 (PCI) | County Rev./Income 2.63% (50) County Rev. Per Cap. \$754.15 (77) Property Tax/Income 1.72% (53) Property Tax Per Cap. \$492.73 (73) Sales Tax/Income 0.56% (10) Sales Tax Per Capita \$161.14 (23) | County Rev./Income 2.54% (63) County Rev. Per Cap. \$697.53 (86) Property Tax/Income 1.68% (67) Property Tax Per Cap. \$462.41 (82) Sales Tax/Income 0.52% (18) Sales Tax Per Capita \$143.69 (33) | Ahoskie Cofield Como Harrellsville Murfreesboro Winton | 4,883 402 89 103 2,990 746 | (61) (123) (149) (119) (116) (116) |
| Hoke | 2012 Burden: 2.77% 2011 Burden: — 2010 Burden: — Change FY11-12: — Rank: 92 (2012), — (2011) Population: 49,065 Per Capita Income: \$33,268 Rank: 54 (Pop.), 44 (PCI) | County Rev./Income 2.14% (88) County Rev. Per Cap. \$711.70 (85) Property Tax/Income 1.32% (90) Property Tax Per Cap. \$440.33 (92) Sales Tax/Income 0.33% (80) Sales Tax Per Capita \$108.22 (80) | Data not available Hoke County had not submitted the AFIR report for FY 2011 that was due to the State Treaurer's office on Oct. 31, 2011 | Raeford | 4,769 | (103) |
| Hyde | 2012 Burden: — 2011 Burden: 6.96% 2010 Burden: 7.45% Change FY11-12: — Rank: — (2012), 3 (2011) Population: 5,815 Per Capita Income: \$33,302 Rank: 99 (Pop.), 43 (PCI) | Data not available Hyde County had not submitted the AFIR report for FY 2012 that was due to the State Treaurer's office on Oct. 31, 2012 | | No incorporated | municipalit | ies |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. (RANK IN CO REVENUE | | LOCAL |
|--|--|---|---------------------------------------|-------------------------------------|----------------|---------------|
| redell | | County Rev./Income | County Rev./Income | Harmony | 534 | (92) |
| reach | 2012 Burden: 4.40% | 2.67% (45) | 2.68% (49) | Love Valley | 113 | (56) |
| | 2011 Burden: 4.55% | County Rev. Per Cap. | County Rev. Per Cap. | Mooresville | 33,387 | (2) |
| γ | 2010 Burden: 4.43% | \$960.05 (34) | \$924.63 (38) | Statesville | 24,680 | (15) |
| 1 | | Property Tax/Income | Property Tax/Income | Troutman | 2,468 | (38) |
| Į | Change FY11-12: -3.24% Rank: 27 (2012), 25 (2011) | 1.82% (43) Property Tax Per Cap. | 1.83% (46) Property Tax Per Cap. | | | |
| | Ralik. 27 (2012), 25 (2011) | \$653.54 (37) | \$632.62 (40) | | | |
| 1 | Population: 161,522 | Sales Tax/Income | Sales Tax/Income | | | |
| \sum | Per Capita Income: \$35,994 | 0.44% (38) | 0.45% (32) | | | |
| | Rank: 16 (Pop.), 27 (PCI) | Sales Tax Per Capita \$159.76 (25) | Sales Tax Per Capita \$154.64 (21) | | | |
| ackson | | County Rev./Income | County Rev./Income | Dillsboro | 231 | (26) |
| ~ | 2012 Burden: 4.07% | 3.84% (7) | 3.90% (8) | Forest Hills | 367 | (—) |
| \sim | 2011 Burden: 4.12% | County Rev. Per Cap. | County Rev. Per Cap. | Sylva | 2,702 | (26) |
| 7 | 2010 Burden: 4.42% | \$1,138.12 (13) Property Tay (Income | \$1,130.75 (14) | Webster | 365 | (89) |
| 7 | Change FY11-12: -1.38% | Property Tax/Income 2.67% (7) | Property Tax/Income 2.72% (9) | | | |
| <u> </u> | Rank: 44 (2012), 48 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| \neg | | \$791.92 (14) | \$788.28 (15) | | | |
| 5 | Population: 40,606 | Sales Tax/Income | Sales Tax/Income | | | |
| \geq \langle | Per Capita Income: \$29,638 | 0.67% (4) | 0.64% (6) | | | |
| 13 | Rank: 61 (Pop.), 81 (PCI) | Sales Tax Per Capita \$198.67 (8) | Sales Tax Per Capita \$185.31 (10) | | | |
| ohnston | | County Rev./Income | County Rev./Income | Archer Lodge | 4,393 | (173) |
| | 2012 Burden: 3.93% | 2.53% (58) | 2.37% (76) | Benson | 3,336 | (52) |
| ~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~ | 2011 Burden: 3.76% | County Rev. Per Cap. | County Rev. Per Cap. | Clayton | 16,437 | (20) |
| | 2010 Burden: 3.81% | \$890.78 (53) Property Tax/Income | \$830.56 (54) Property Tax/Income | Four Oaks Kenly | 1,943 1,347 | (115) (55) |
| | Change FY11-12: 4.62% | 1.80% (45) | 1.68% (66) | Micro | 444 | (60) |
| 7 | Rank: 51 (2012), 62 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | Pine Level | 1,725 | (98) |
| / | | \$635.21 (39) | \$588.09 (47) | Princeton | 1,201 | (80) |
| | Population: 172,570 | Sales Tax/Income | Sales Tax/Income | Selma | 6,118 | (47) |
| | Per Capita Income: \$35,210 | 0.42% (41) | 0.40% (44) | Smithfield | 11,016 | (7) |
| | Rank: 13 (Pop.), 31 (PCI) | Sales Tax Per Capita \$149.58 (38) | Sales Tax Per Capita \$138.74 (40) | Wilson's Mill | 2,330 | (166) |
| ones | | County Rev./Income | County Rev./Income | Maysville | 1,035 | (152) |
| | 2012 Burden: 2.52% | 2.23% (81) | 2.02% (92) | Pollocksville | 317 | (122) |
| | 2011 Burden: 2.62% | County Rev. Per Cap. | County Rev. Per Cap. | Trenton | 293 | (146) |
| The second secon | 2010 Burden: 2.74% | \$845.48 (55) Property Tax/Income | \$723.90 (79) Property Tax/Income | | | |
| | Change FY11-12: -3.74% | 1.37% (84) | 1.43% (84) | | | |
| ~ ~ | Rank: 95 (2012), 94 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| | | \$520.44 (68) | \$510.92 (67) | | | |
| | Population: 10,327 | Sales Tax/Income | Sales Tax/Income | | | |
| L. | Per Capita Income: \$37,924 | 0.25% (94) | 0.26% (89) | | | |
| | Rank: 96 (Pop.), 21 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | |
| | | \$94.50 (91) | \$92.07 (84) | | | |
| .ee | 2012 Burden: 4.74% | County Rev./Income 2.70% (39) | County Rev./Income | Broadway Sanford | 1,253 | (76) |
| | 2012 Burden: 4.74 % | 2.70% (39) County Rev. Per Cap. | 2.79% (33) County Rev. Per Cap. | Samoru | 28,280 | (24) |
| | 2010 Burden: 4.56% | \$901.46 (51) | \$928.84 (36) | | | |
| | | Property Tax/Income | Property Tax/Income | | | |
| -) | Change FY11-12: -1.06% | 1.97% (29) | 2.04% (27) | | | |
| } | Rank: 18 (2012), 18 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| λ | Denvilations 50 204 | \$657.93 (36) | \$679.50 (34) | | | |
| \checkmark | Population: 58,304 Per Capita Income: \$33,332 | Sales Tax/Income 0.48% (31) | Sales Tax/Income 0.46% (29) | | | |
| | Rank: 48 (Pop.), 41 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | |
| | | \$160.35 (24) | \$154.32 (22) | | | |
| .enoir | 2012 Rurdon: 4.12% | County Rev./Income | County Rev./Income | Kinston | 21,577 | (25) |
| | 2012 Burden: 4.13% 2011 Burden: 3.96% | 2.44% (66) County Rev. Per Cap. | 2.32% (79) County Rev. Per Cap. | La Grange Pink Hill | 2,868 550 | (118) (47) |
| \sim | 2010 Burden: 4.26% | \$845.28 (56) | \$780.71 (67) | T THE THE | 0.0 | (,,,) |
| \sim > | | Property Tax/Income | Property Tax/Income | | | |
| { | Change FY11-12: 4.37% | 1.61% (71) | 1.56% (75) | | | |
| | Rank: 42 (2012), 54 (2011) | Property Tax Per Cap. | Property Tax Per Cap. | | | |
| L) | | \$558.32 (52) | \$524.39 (62) | | | |
| γ | Population: 59,314 Per Capita Income: \$34,630 | Sales Tax/Income 0.40% (52) | Sales Tax/Income 0.39% (47) | | | |
| | | | 11397/2 (/1/) | | | |
| | Rank: 47 (Pop.), 36 (PCI) | Sales Tax Per Capita | Sales Tax Per Capita | | | |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN (RANK IN CO REVENUE | | LOCAL |
|-------------|--|---|---|--|--|---|
| Lincoln | 2012 Burden: 3.56% 2011 Burden: 3.69% 2010 Burden: 4.02% Change FY11-12: -3.70% Rank: 64 (2012), 64 (2011) Population: 79,026 Per Capita Income: \$36,580 Rank: 35 (Pop.), 25 (PCI) | County Rev./Income 2.76% (35) County Rev. Per Cap. \$1,010.85 (27) Property Tax/Income 1.92% (32) Property Tax Per Cap. \$701.78 (30) Sales Tax/Income 0.40% (57) Sales Tax Per Capita \$144.54 (41) | County Rev./Income 2.88% (29) County Rev. Per Cap. \$1,035.56 (22) Property Tax/Income 2.01% (30) Property Tax Per Cap. \$720.08 (25) Sales Tax/Income 0.37% (57) Sales Tax Per Capita \$132.78 (44) | Lincolnton | 10,517 | (33) |
| Macon | 2012 Burden: 5.32% 2011 Burden: 5.36% 2010 Burden: 5.27% Change FY11-12: -0.65% Rank: 6 (2012), 8 (2011) Population: 34,459 Per Capita Income: \$32,028 Rank: 68 (Pop.), 59 (PCI) | County Rev./Income 3.87% (5) County Rev. Per Cap. \$1,240.78 (8) Property Tax/Income 2.59% (10) Property Tax Per Cap. \$830.96 (11) Sales Tax/Income 0.55% (12) Sales Tax Per Capita \$176.89 (16) | County Rev./Income 4.14% (7) County Rev. Per Cap. \$1,289.50 (6) Property Tax/Income 2.75% (7) Property Tax Per Cap. \$854.46 (10) Sales Tax/Income 0.64% (5) Sales Tax Per Capita \$200.02 (6) | Franklin Highlands | 3,888 930 | (27) (9) |
| Madison | 2012 Burden: 3.19% 2011 Burden: 3.26% 2010 Burden: 3.21% Change FY11-12: -2.24% Rank: 78 (2012), 79 (2011) Population: 21,193 Per Capita Income: \$30,369 Rank: 81 (Pop.), 76 (PCI) | County Rev./Income 2.68% (43) County Rev. Per Cap. \$812.52 (61) Property Tax/Income 1.80% (46) Property Tax Per Cap. \$545.88 (58) Sales Tax/Income 0.33% (79) Sales Tax Per Capita \$99.23 (87) | County Rev./Income 2.81% (31) County Rev. Per Cap. \$821.09 (57) Property Tax/Income 1.89% (41) Property Tax Per Cap. \$553.47 (54) Sales Tax/Income 0.29% (81) Sales Tax Per Capita \$86.02 (89) | Hot Springs Mars Hill Marshall | 569 1,969 881 | (88) (107) (57) |
| Martin | 2012 Burden: 4.23% 2011 Burden: 4.20% 2010 Burden: 4.31% Change FY11-12: 0.55% Rank: 36 (2012), 42 (2011) Population: 24,083 Per Capita Income: \$32,414 Rank: 76 (Pop.), 56 (PCI) | County Rev./Income 2.83% (33) County Rev. Per Cap. \$916.90 (41) Property Tax/Income 1.70% (57) Property Tax Per Cap. \$551.02 (55) Sales Tax/Income 0.53% (19) Sales Tax Per Capita \$170.88 (18) | County Rev./Income 2.70% (44) County Rev. Per Cap. \$837.69 (53) Property Tax/Income 1.69% (64) Property Tax Per Cap. \$525.53 (61) Sales Tax/Income 0.50% (24) Sales Tax Per Capita \$156.00 (20) | Bear Grass Everetts Hamilton Hassell Jamesville Oak City Parmele Robersonville Williamston | 72 161 401 84 484 312 273 1,462 5,428 | (59) (117) (—) (153) (87) (105) (—) (66) (31) |
| McDowell | 2012 Burden: 3.34% 2011 Burden: 3.31% 2010 Burden: 3.66% Change FY11-12: 0.96% Rank: 74 (2012), 77 (2011) Population: 45,462 Per Capita Income: \$27,808 Rank: 59 (Pop.), 95 (PCI) | County Rev./Income 2.72% (37) County Rev. Per Cap. \$757.37 (76) Property Tax/Income 1.58% (75) Property Tax Per Cap. \$440.49 (91) Sales Tax/Income 0.55% (13) Sales Tax Per Capita \$152.79 (35) | County Rev./Income 2.62% (55) County Rev. Per Cap. \$711.86 (82) Property Tax/Income 1.55% (77) Property Tax Per Cap. \$422.95 (91) Sales Tax/Income 0.53% (14) Sales Tax Per Capita \$144.56 (32) | Marion Old Fort | 8,158 912 | (70) (81) |
| Mecklenburg | 2012 Burden: 5.44% 2011 Burden: 5.31% 2010 Burden: 5.53% Change FY11-12: 2.47% Rank: 5 (2012), 10 (2011) Population: 940,697 Per Capita Income: \$47,426 Rank: 1 (Pop.), 3 (PCI) | County Rev./Income 2.85% (30) County Rev. Per Cap. \$1,353.96 (3) Property Tax/Income 2.11% (20) Property Tax Per Cap. \$999.96 (4) Sales Tax/Income 0.46% (34) Sales Tax Per Capita \$217.78 (4) | County Rev./Income 2.72% (42) County Rev. Per Cap. \$1,256.28 (8) Property Tax/Income 2.05% (26) Property Tax Per Cap. \$945.97 (6) Sales Tax/Income 0.42% (36) Sales Tax Per Capita \$196.14 (7) | Charlotte Cornelius Davidson Huntersville Matthews Mint Hill Pineville | 751,999 25,671 11,283 48,463 27,878 23,342 7,744 | (1) (8) (6) (14) (12) (28) (2) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. POPULAT (RANK IN COMBINED LC REVENUE PER CAPITA | OCAL |
|-------------|--|--|--|--|--|
| Mitchell | 2012 Burden: 4.05% 2011 Burden: 3.92% 2010 Burden: 4.09% Change FY11-12: 3.42% Rank: 45 (2012), 55 (2011) Population: 15,501 Per Capita Income: \$28,657 Rank: 87 (Pop.), 91 (PCI) | County Rev./Income 3.15% (20) County Rev. Per Cap. \$903.94 (48) Property Tax/Income 1.91% (35) Property Tax Per Cap. \$546.00 (57) Sales Tax/Income 0.65% (7) Sales Tax Per Capita \$185.53 (11) | County Rev./Income 3.10% (19) County Rev. Per Cap. \$872.04 (49) Property Tax/Income 1.87% (43) Property Tax Per Cap. \$527.18 (60) Sales Tax/Income 0.63% (7) Sales Tax Per Capita \$177.75 (12) | Bakersville 464 Spruce Pine 2,181 | (50) (53) |
| Montgomery | 2012 Burden: 4.01% 2011 Burden: 4.37% 2010 Burden: 4.35% Change FY11-12: -8.31% Rank: 47 (2012), 35 (2011) Population: 27,864 Per Capita Income: \$29,661 Rank: 71 (Pop.), 79 (PCI) | County Rev./Income 2.56% (54) County Rev. Per Cap. \$760.52 (74) Property Tax/Income 1.82% (42) Property Tax Per Cap. \$540.07 (59) Sales Tax/Income 0.34% (69) Sales Tax Per Capita \$101.79 (85) | County Rev./Income 2.78% (35) County Rev. Per Cap. \$786.44 (65) Property Tax/Income 1.99% (32) Property Tax Per Cap. \$563.50 (51) Sales Tax/Income 0.31% (78) Sales Tax Per Capita \$88.88 (87) | Candor 848 Mount Gilead 1,175 (Star 875 | (113) (66) (119) (94) (111) |
| Moore | 2012 Burden: 3.99% 2011 Burden: 4.18% 2010 Burden: 4.21% Change FY11-12: -4.48% Rank: 48 (2012), 44 (2011) Population: 89,395 Per Capita Income: \$40,636 Rank: 32 (Pop.), 13 (PCI) | County Rev./Income 2.29% (79) County Rev. Per Cap. \$928.74 (40) Property Tax/Income 1.66% (66) Property Tax Per Cap. \$675.46 (34) Sales Tax/Income 0.35% (66) Sales Tax Per Capita \$143.46 (43) | County Rev./Income 2.40% (74) County Rev. Per Cap. \$955.75 (33) Property Tax/Income 1.71% (61) Property Tax Per Cap. \$682.96 (33) Sales Tax/Income 0.38% (53) Sales Tax Per Capita \$152.75 (25) | Aberdeen6,495Cameron289Carthage2,224Foxfire920Pinebluff1,346Pinehurst14,979Robbins1,107Southern Pines12,502Taylortown725Vass725Whispering Pines2,994 | (24) (39) (41) (30) (59) (14) (72) (12) (52) (44) (54) |
| Nash | 2012 Burden: 3.68% 2011 Burden: 4.04% 2010 Burden: 4.23% Change FY11-12: -8.71% Rank: 62 (2012), 52 (2011) Population: 96,122 Per Capita Income: \$35,459 Rank: 29 (Pop.), 30 (PCI) | County Rev./Income 2.11% (89) County Rev. Per Cap. \$747.62 (79) Property Tax/Income 1.44% (83) Property Tax Per Cap. \$509.54 (71) Sales Tax/Income 0.35% (65) Sales Tax Per Capita \$125.57 (62) | County Rev./Income 2.06% (91) County Rev. Per Cap. \$715.19 (80) Property Tax/Income 1.47% (81) Property Tax Per Cap. \$509.08 (69) Sales Tax/Income 0.33% (66) Sales Tax Per Capita \$113.94 (66) | Middlesex 818 Momeyer 222 (Nashville 5,411 Red Oak 3,456 (Rocky Mount 57,275 | (90) (—) (171) (82) (152) (—) (182) (26) (158) (—) |
| New Hanover | 2012 Burden: 4.84% 2011 Burden: 5.00% 2010 Burden: 5.17% Change FY11-12: -3.22% Rank: 16 (2012), 16 (2011) Population: 206,774 Per Capita Income: \$37,559 Rank: 9 (Pop.), 23 (PCI) | County Rev./Income 3.30% (15) County Rev. Per Cap. \$1,240.98 (7) Property Tax/Income 2.18% (19) Property Tax Per Cap. \$819.96 (12) Sales Tax/Income 0.66% (5) Sales Tax Per Capita \$249.24 (3) | County Rev./Income 3.24% (17) County Rev. Per Cap. \$1,216.67 (11) Property Tax/Income 2.20% (16) Property Tax Per Cap. \$825.04 (13) Sales Tax/Income 0.61% (9) Sales Tax Per Capita \$230.74 (4) | Carolina Beach 5,773 Kure Beach 2,051 Wilmington 108,333 Wrightsville Beach 2,494 | (—) (14) (4) (3) |
| Northampton | 2012 Burden: 4.16% 2011 Burden: 4.41% 2010 Burden: 4.67% Change FY11-12: -5.68% Rank: 39 (2012), 32 (2011) Population: 21,844 Per Capita Income: \$32,555 Rank: 79 (Pop.), 53 (PCI) | County Rev./Income 3.35% (13) County Rev. Per Cap. \$1,089.71 (18) Property Tax/Income 2.42% (11) Property Tax Per Cap. \$787.43 (15) Sales Tax/Income 0.21% (96) Sales Tax Per Capita \$67.67 (97) | County Rev./Income 3.46% (13) County Rev. Per Cap. \$1,047.18 (20) Property Tax/Income 2.52% (11) Property Tax Per Cap. \$763.03 (19) Sales Tax/Income 0.22% (95) Sales Tax Per Capita \$65.70 (95) | Gaston 1,144 Jackson 504 | (55) (105) (—) (51) (110) (65) (64) (29) (42) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.P (RANK IN CO/ REVENUE P | MBINED | LOCAL |
|------------|--|--|--|---|---|---|
| Onslow | 2012 Burden: 2.37% 2011 Burden: 2.31% 2010 Burden: 2.34% Change FY11-12: 2.58% Rank: 98 (2012), 96 (2011) Population: 184,228 Per Capita Income: \$45,953 Rank: 11 (Pop.), 4 (PCI) | County Rev./Income 1.50% (98) County Rev. Per Cap. \$689.81 (91) Property Tax/Income 0.88% (98) Property Tax Per Cap. \$404.91 (95) Sales Tax/Income 0.37% (62) Sales Tax Per Capita | County Rev./Income 1.44% (96) County Rev. Per Cap. \$677.11 (88) Property Tax/Income 0.84% (96) Property Tax Per Cap. \$397.41 (93) Sales Tax/Income 0.32% (76) Sales Tax Per Capita | Holly Ridge Jacksonville North Topsail Beau Richlands Swansboro | 1,294 74,610 ch 743 1,567 2,704 | (65) (35) (11) (129) (46) |
| Orange | 2012 Burden: 4.34% 2011 Burden: 4.45% 2010 Burden: 4.61% Change FY11-12: -2.32% Rank: 30 (2012), 31 (2011) Population: 135,776 Per Capita Income: \$51,702 Rank: 21 (Pop.), 1 (PCI) | \$169.30 (19) County Rev./Income 2.56% (56) County Rev. Per Cap. \$1,323.39 (4) Property Tax/Income 1.99% (27) Property Tax Per Cap. \$1,031.43 (3) Sales Tax/Income 0.21% (97) Sales Tax Per Capita \$106.65 (81) | \$149.51 (27) County Rev./Income 2.66% (51) County Rev. Per Cap. \$1,357.14 (5) Property Tax/Income 2.04% (28) Property Tax Per Cap. \$1,042.45 (4) Sales Tax/Income 0.22% (94) Sales Tax Per Capita \$114.43 (65) | Carrboro Chapel Hill Hillsborough | 19,905 57,757 6,239 | (5) (3) (3) |
| Pamlico | 2012 Burden: 2.95% 2011 Burden: 3.16% 2010 Burden: 3.28% Change FY11-12: -6.58% Rank: 87 (2012), 86 (2011) Population: 13,214 Per Capita Income: \$40,704 Rank: 91 (Pop.), 12 (PCI) | County Rev./Income 2.31% (76) County Rev. Per Cap. \$941.85 (37) Property Tax/Income 1.77% (48) Property Tax Per Cap. \$719.86 (27) Sales Tax/Income 0.33% (76) Sales Tax Per Capita \$134.03 (55) | County Rev./Income 2.55% (60) County Rev. Per Cap. \$983.00 (32) Property Tax/Income 1.92% (39) Property Tax Per Cap. \$739.67 (22) Sales Tax/Income 0.32% (75) Sales Tax Per Capita \$122.66 (56) | Alliance Arapahoe Bayboro Grantsboro Mesic Minnesott Beach Oriental Stonewall Vandemere | 774 562 1,262 695 220 449 905 282 254 | (159) (165) (168) (158) (115) (99) (27) (141) (109) |
| Pasquotank | 2012 Burden: 5.06% 2011 Burden: 5.02% 2010 Burden: 4.80% Change FY11-12: 0.70% Rank: 11 (2012), 15 (2011) Population: 40,438 Per Capita Income: \$30,811 Rank: 62 (Pop.), 71 (PCI) | County Rev./Income 3.25% (16) County Rev. Per Cap. \$1,002.28 (28) Property Tax/Income 1.69% (60) Property Tax Per Cap. \$519.24 (69) Sales Tax/Income 0.53% (16) Sales Tax Per Capita \$163.62 (22) | County Rev./Income 3.10% (20) County Rev. Per Cap. \$926.14 (37) Property Tax/Income 1.70% (63) Property Tax Per Cap. \$509.39 (68) Sales Tax/Income 0.53% (16) Sales Tax Per Capita \$157.33 (18) | Elizabeth City | 18,597 | (37) |
| Pender | 2012 Burden: 4.33% 2011 Burden: 4.33% 2010 Burden: 3.57% Change FY11-12: 0.08% Rank: 31 (2012), 36 (2011) Population: 53,437 Per Capita Income: \$32,480 Rank: 52 (Pop.), 54 (PCI) | County Rev./Income 3.05% (23) County Rev. Per Cap. \$989.37 (30) Property Tax/Income 2.26% (16) Property Tax Per Cap. \$734.62 (23) Sales Tax/Income 0.41% (48) Sales Tax Per Capita \$134.22 (54) | County Rev./Income 3.05% (22) County Rev. Per Cap. \$983.26 (31) Property Tax/Income 2.01% (29) Property Tax Per Cap. \$646.12 (39) Sales Tax/Income 0.39% (45) Sales Tax Per Capita \$126.62 (53) | Atkinson Burgaw St. Helena Surf City Topsail Beach Watha | 305 3,928 397 1,899 374 194 | (19) (56) (93) (4) (8) (104) |
| Perquimans | 2012 Burden: 3.55% 2011 Burden: 3.49% 2010 Burden: 3.90% Change FY11-12: 1.85% Rank: 65 (2012), 69 (2011) Population: 13,537 Per Capita Income: \$33,019 Rank: 90 (Pop.), 46 (PCI) | County Rev./Income 2.53% (62) County Rev. Per Cap. \$834.04 (58) Property Tax/Income 1.75% (50) Property Tax Per Cap. \$577.79 (48) Sales Tax/Income 0.28% (89) Sales Tax Per Capita \$90.99 (92) | County Rev./Income 2.48% (68) County Rev. Per Cap. \$782.11 (66) Property Tax/Income 1.71% (62) Property Tax Per Cap. \$538.49 (57) Sales Tax/Income 0.27% (86) Sales Tax Per Capita \$85.00 (90) | Hertford Winfall | 2,149 597 | (102) (77) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.F (RANK IN CO/ REVENUE P | MBINED | LOCAL |
|----------|---|--|--|---|--|---|
| Person | 2012 Burden: 3.17% 2011 Burden: 3.43% 2010 Burden: 3.64% Change FY11-12: -7.61% Rank: 80 (2012), 70 (2011) Population: 39,700 Per Capita Income: \$31,237 Rank: 63 (Pop.), 66 (PCI) | County Rev./Income 3.17% (19) County Rev. Per Cap. \$991.00 (29) Property Tax/Income 2.20% (18) Property Tax Per Cap. \$688.33 (33) Sales Tax/Income 0.49% (28) Sales Tax Per Capita \$152.29 (37) | County Rev./Income 3.43% (14) County Rev. Per Cap. \$1,042.48 (21) Property Tax/Income 2.31% (14) Property Tax Per Cap. \$699.80 (30) Sales Tax/Income 0.47% (28) Sales Tax Per Capita \$141.99 (38) | Roxboro | 8,348 | (—) |
| Pitt | 2012 Burden: 4.07% 2011 Burden: 4.39% 2010 Burden: 4.77% Change FY11-12: -7.16% Rank: 43 (2012), 34 (2011) Population: 170,263 Per Capita Income: \$35,743 Rank: 14 (Pop.), 28 (PCI) | County Rev./Income 2.11% (90) County Rev. Per Cap. \$753.57 (78) Property Tax/Income 1.28% (93) Property Tax Per Cap. \$458.25 (86) Sales Tax/Income 0.46% (32) Sales Tax Per Capita \$165.62 (21) | County Rev./Income 2.19% (84) County Rev. Per Cap. \$749.99 (73) Property Tax/Income 1.38% (87) Property Tax Per Cap. \$471.95 (78) Sales Tax/Income 0.41% (40) Sales Tax Per Capita \$140.15 (39) | Ayden Bethel Falkland Farmville Fountain Greenville Grifton Grimesland Simpson Winterville | 4,972 1,585 96 4,682 431 85,059 2,636 446 418 9,344 | (90) (150) (118) (67) (91) (30) (144) (38) (128) (66) |
| Polk | 2012 Burden: 3.35% 2011 Burden: 2.97% 2010 Burden: 3.97% Change FY11-12: 12.64% Rank: 73 (2012), 89 (2011) Population: 20,453 Per Capita Income: \$40,232 Rank: 84 (Pop.), 14 (PCI) | County Rev./Income 2.53% (61) County Rev. Per Cap. \$1,016.40 (26) Property Tax/Income 1.88% (37) Property Tax Per Cap. \$754.78 (19) Sales Tax/Income 0.27% (91) Sales Tax Per Capita \$108.97 (78) | County Rev./Income 2.55% (59) County Rev. Per Cap. \$1,000.89 (28) Property Tax/Income 1.93% (37) Property Tax Per Cap. \$758.12 (21) Sales Tax/Income 0.26% (88) Sales Tax Per Capita \$100.98 (77) | Columbus Saluda Tryon | 986 706 1,647 | (25) (17) (22) |
| Randolph | 2012 Burden: 3.37% 2011 Burden: 3.42% 2010 Burden: 3.34% Change FY11-12: -1.54% Rank: 72 (2012), 71 (2011) Population: 142,901 Per Capita Income: \$31,062 Rank: 19 (Pop.), 69 (PCI) | County Rev./Income 2.14% (87) County Rev. Per Cap. \$666.00 (93) Property Tax/Income 1.50% (81) Property Tax Per Cap. \$466.27 (84) Sales Tax/Income 0.37% (61) Sales Tax Per Capita \$116.16 (73) | County Rev./Income 2.18% (86) County Rev. Per Cap. \$659.50 (92) Property Tax/Income 1.53% (79) Property Tax Per Cap. \$464.45 (81) Sales Tax/Income 0.38% (52) Sales Tax Per Capita \$116.12 (62) | Archdale Asheboro Franklinville Liberty Ramseur Randleman Seagrove Staley Trinity | 11,576 25,371 1,171 2,674 1,702 4,139 228 398 6,652 | (76) (31) (159) (132) (114) (68) (67) (170) (84) |
| Richmond | 2012 Burden: 4.50% 2011 Burden: 4.53% 2010 Burden: 4.36% Change FY11-12: -0.70% Rank: 23 (2012), 26 (2011) Population: 46,459 Per Capita Income: \$28,820 | County Rev./Income 2.70% (41) County Rev. Per Cap. \$777.23 (68) Property Tax/Income 1.86% (40) Property Tax Per Cap. \$535.79 (62) Sales Tax/Income 0.41% (49) | County Rev./Income 2.78% (34) County Rev. Per Cap. \$777.70 (68) Property Tax/Income 1.87% (44) Property Tax Per Cap. \$523.38 (63) Sales Tax/Income 0.41% (42) | Dobbins Heights Ellerbe Hamlet Hoffman Norman Rockingham | 863 1,053 6,515 585 140 9,543 | (134) (45) (56) (147) (167) (63) |
| Robeson | Rank: 57 (Pop.), 88 (PCI) 2012 Burden: 3.87% 2011 Burden: 4.09% 2010 Burden: 4.16% Change FY11-12: -5.44% Rank: 53 (2012), 49 (2011) Population: 134,651 Per Capita Income: \$26,399 Rank: 22 (Pop.), 100 (PCI) | Sales Tax Per Capita \$118.70 (70) County Rev./Income 2.31% (77) County Rev. Per Cap. \$610.83 (98) Property Tax/Income 1.34% (89) Property Tax Per Cap. \$354.04 (97) Sales Tax/Income 0.51% (24) Sales Tax Per Capita \$134.31 (53) | Sales Tax Per Capita \$113.69 (67) County Rev./Income 2.44% (69) County Rev. Per Cap. \$623.62 (94) Property Tax/Income 1.37% (88) Property Tax Per Cap. \$351.07 (95) Sales Tax/Income 0.45% (31) Sales Tax Per Capita \$114.94 (63) | ROBESON COUN Fairmont Lumber Bridge Lumberton Marietta Maxton McDonald Orrum Parkton Pembroke Proctorville Raynham Red Springs Rennert Rowland St. Pauls | ITY 2,658 94 21,606 176 2,419 113 92 438 2,931 117 95 3,431 387 1,034 2,271 | (172) (148) (44) (191) (165) (190) (187) (150) (135) (188) (-) (92) (189) (153) (125) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN. (RANK IN CO REVENUE | MBINED | LOCAL |
|------------|---|---|---|--|---|--|
| Rockingham | 2012 Burden: 3.95% 2011 Burden: 4.14% 2010 Burden: 4.13% Change FY11-12: -4.55% Rank: 49 (2012), 46 (2011) Population: 93,558 Per Capita Income: \$32,307 Rank: 30 (Pop.), 58 (PCI) | County Rev./Income 2.41% (68) County Rev. Per Cap. \$778.31 (67) Property Tax/Income 1.66% (67) Property Tax Per Cap. \$535.35 (63) Sales Tax/Income 0.34% (73) Sales Tax Per Capita \$109.20 (77) | County Rev./Income 2.43% (70) County Rev. Per Cap. \$765.73 (70) Property Tax/Income 1.64% (71) Property Tax Per Cap. \$514.46 (66) Sales Tax/Income 0.32% (71) Sales Tax Per Capita \$101.64 (76) | Eden Madison Mayodan Reidsville Stoneville Wentworth | 15,468 2,242 2,483 14,487 1,056 2,805 | (51) (40) (81) (42) (73) (178) |
| Rowan | 2012 Burden: 4.50% 2011 Burden: 4.41% 2010 Burden: 4.27% Change FY11-12: 2.20% Rank: 22 (2012), 33 (2011) Population: 138,309 Per Capita Income: \$31,365 Rank: 20 (Pop.), 64 (PCI) | County Rev./Income 2.53% (60) County Rev. Per Cap. \$792.63 (64) Property Tax/Income 1.75% (49) Property Tax Per Cap. \$549.50 (56) Sales Tax/Income 0.45% (37) Sales Tax Per Capita \$139.90 (45) | County Rev./Income 2.51% (65) County Rev. Per Cap. \$772.62 (69) Property Tax/Income 1.77% (54) Property Tax Per Cap. \$545.26 (55) Sales Tax/Income 0.39% (46) Sales Tax Per Capita \$120.85 (59) | China Grove Cleveland East Spencer Faith Granite Quarry Landis Rockwell Salisbury Spencer | 4,162 871 1,526 809 2,950 3,091 2,106 33,704 3,258 | (108) (45) (85) (130) (130) (121) (121) (13) (79) |
| Rutherford | 2012 Burden: 3.71% 2011 Burden: 3.67% 2010 Burden: 4.00% Change FY11-12: 1.23% Rank: 61 (2012), 65 (2011) Population: 68,392 Per Capita Income: \$28,123 Rank: 38 (Pop.), 92 (PCI) | County Rev./Income 2.70% (40) County Rev. Per Cap. \$758.95 (75) Property Tax/Income 1.71% (54) Property Tax Per Cap. \$481.98 (79) Sales Tax/Income 0.54% (14) Sales Tax Per Capita \$153.11 (34) | County Rev./Income 2.74% (39) County Rev. Per Cap. \$745.82 (74) Property Tax/Income 1.77% (53) Property Tax Per Cap. \$483.17 (76) Sales Tax/Income 0.51% (23) Sales Tax Per Capita \$137.96 (41) | Bostic Chimney Rock Ellenboro Forest City Lake Lure Ruth Rutherfordton Spindale | 390 114 883 7,502 1,208 446 4,243 4,350 | (98) (24) (172) (71) (10) (151) (97) (140) |
| Sampson | 2012 Burden: — 2011 Burden: — 2010 Burden: — Change FY11-12: — Rank: — (2012), — (2011) Population: 63,746 Per Capita Income: \$32,818 Rank: 41 (Pop.), 51 (PCI) | Data not available Sampson County had not submitted the AFIR report for FY 2012 that was due to the State Treaurer's of- fice on Oct. 31, 2012 | Data not available Sampson County had not submitted the AFIR report for FY 2011 that was due to the State Treaurer's office on Oct. 31, 2011 | Autryville Clinton Garland Harrells Newton Grove Roseboro Salemburg Turkey | 196 8,627 627 202 571 1,195 436 295 | |
| Scotland | 2012 Burden: 2.86% 2011 Burden: 4.19% 2010 Burden: 4.04% Change FY11-12: -31.81% Rank: 91 (2012), 43 (2011) Population: 36,029 Per Capita Income: \$29,592 Rank: 66 (Pop.), 83 (PCI) | County Rev./Income 2.67% (44) County Rev. Per Cap. \$790.05 (65) Property Tax/Income 1.91% (34) Property Tax Per Cap. \$564.99 (50) Sales Tax/Income 0.53% (17) Sales Tax Per Capita \$156.53 (29) | County Rev./Income 2.84% (30) County Rev. Per Cap. \$820.47 (58) Property Tax/Income 1.96% (34) Property Tax Per Cap. \$567.48 (50) Sales Tax/Income 0.51% (20) Sales Tax Per Capita \$148.21 (29) | East Laurinburg Gibson Laurinburg Wagram | 296 530 15,762 830 | (163) (131) (—) (129) |
| Stanly | 2012 Burden: 3.93% 2011 Burden: 3.97% 2010 Burden: 4.23% Change FY11-12: -0.92% Rank: 52 (2012), 53 (2011) Population: 60,936 Per Capita Income: \$32,463 Rank: 43 (Pop.), 55 (PCI) | County Rev./Income 2.53% (59) County Rev. Per Cap. \$820.71 (59) Property Tax/Income 1.52% (80) Property Tax Per Cap. \$491.94 (74) Sales Tax/Income 0.34% (72) Sales Tax Per Capita \$109.89 (76) | County Rev./Income 2.43% (71) County Rev. Per Cap. \$761.59 (71) Property Tax/Income 1.61% (73) Property Tax Per Cap. \$504.80 (70) Sales Tax/Income 0.34% (63) Sales Tax Per Capita \$107.21 (72) | Albemarle Badin Locust Misenheimer New London Norwood Oakboro Red Cross Richfield Stanfield | 16,032 1,985 2,948 685 606 2,390 1,889 749 622 1,504 | (35) (154) (—) (73) (127) (—) (110) (—) (—) (131) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.I (RANK IN CO REVENUE I | MBINED | LOCAL |
|--------------|---|---|---|---|--|---|
| Stokes | 2012 Burden: 2.50% 2011 Burden: 2.84% 2010 Burden: 2.97% Change FY11-12: -11.88% Rank: 96 (2012), 91 (2011) Population: 47,551 Per Capita Income: \$33,064 Rank: 56 (Pop.), 45 (PCI) | County Rev./Income 2.20% (82) County Rev. Per Cap. \$726.49 (82) Property Tax/Income 1.59% (74) Property Tax Per Cap. \$525.87 (66) Sales Tax/Income 0.32% (82) Sales Tax Per Capita \$105.07 (83) | County Rev./Income 2.20% (83) County Rev. Per Cap. \$706.01 (83) Property Tax/Income 1.56% (76) Property Tax Per Cap. \$500.27 (73) Sales Tax/Income 0.31% (80) Sales Tax Per Capita \$99.83 (80) | Danbury King Walnut Cove | 192 6,937 1,427 | (—) (73) (136) |
| Surry | 2012 Burden: 3.75% 2011 Burden: 3.83% 2010 Burden: 3.95% Change FY11-12: -2.17% Rank: 58 (2012), 57 (2011) Population: 73,575 Per Capita Income: \$31,970 Rank: 36 (Pop.), 60 (PCI) | County Rev./Income 2.64% (49) County Rev. Per Cap. \$843.15 (57) Property Tax/Income 1.48% (82) Property Tax Per Cap. \$474.27 (82) Sales Tax/Income 0.64% (8) Sales Tax Per Capita \$205.31 (6) | County Rev./Income 2.73% (40) County Rev. Per Cap. \$845.63 (51) Property Tax/Income 1.47% (80) Property Tax Per Cap. \$454.39 (85) Sales Tax/Income 0.62% (8) Sales Tax Per Capita \$191.61 (9) | Dobson Elkin Mount Airy Pilot Mountain | 1,592 3,993 10,414 1,482 | (78) (37) (13) (48) |
| Swain | 2012 Burden: 3.13% 2011 Burden: 3.17% 2010 Burden: 3.38% Change FY11-12: -1.30% Rank: 81 (2012), 85 (2011) Population: 14,263 Per Capita Income: \$29,554 Rank: 89 (Pop.), 85 (PCI) | County Rev./Income 2.66% (46) County Rev. Per Cap. \$786.56 (66) Property Tax/Income 1.12% (97) Property Tax Per Cap. \$330.82 (98) Sales Tax/Income 0.53% (18) Sales Tax Per Capita \$155.91 (31) | County Rev./Income 2.68% (47) County Rev. Per Cap. \$790.89 (64) Property Tax/Income 1.15% (94) Property Tax Per Cap. \$339.04 (96) Sales Tax/Income 0.49% (25) Sales Tax Per Capita \$145.10 (31) | Bryson City | 1,453 | (88) |
| Transylvania | 2012 Burden: 4.45% 2011 Burden: 4.65% 2010 Burden: 5.07% Change FY11-12: -4.43% Rank: 24 (2012), 21 (2011) Population: 33,275 Per Capita Income: \$32,689 Rank: 70 (Pop.), 52 (PCI) | County Rev./Income 3.35% (14) County Rev. Per Cap. \$1,094.08 (16) Property Tax/Income 2.39% (12) Property Tax Per Cap. \$779.63 (17) Sales Tax/Income 0.48% (30) Sales Tax Per Capita \$157.61 (27) | County Rev./Income 3.62% (11) County Rev. Per Cap. \$1,145.66 (13) Property Tax/Income 2.49% (12) Property Tax Per Cap. \$787.95 (16) Sales Tax/Income 0.53% (13) Sales Tax Per Capita \$169.29 (16) | Brevard Rosman | 7,656 580 | (9) (63) |
| Tyrrell | 2012 Burden: 5.17% 2011 Burden: 6.75% 2010 Burden: 5.57% Change FY11-12: -23.37% Rank: 9 (2012), 4 (2011) Population: 4,342 Per Capita Income: \$29,646 Rank: 100 (Pop.), 80 (PCI) | County Rev./Income 3.67% (9) County Rev. Per Cap. \$1,088.94 (19) Property Tax/Income 2.91% (4) Property Tax Per Cap. \$861.98 (9) Sales Tax/Income 0.42% (44) Sales Tax Per Capita \$123.67 (65) | County Rev./Income 5.05% (4) County Rev. Per Cap. \$1,371.53 (4) Property Tax/Income 3.07% (4) Property Tax Per Cap. \$833.60 (11) Sales Tax/Income 0.32% (70) Sales Tax Per Capita \$88.06 (88) | Columbia | 855 | (33) |
| Union | 2012 Burden: 4.04% 2011 Burden: 4.07% 2010 Burden: 4.28% Change FY11-12: -0.60% Rank: 46 (2012), 50 (2011) Population: 205,717 Per Capita Income: \$38,130 Rank: 10 (Pop.), 19 (PCI) | County Rev./Income 2.76% (36) County Rev. Per Cap. \$1,053.45 (23) Property Tax/Income 2.05% (23) Property Tax Per Cap. \$782.19 (16) Sales Tax/Income 0.34% (74) Sales Tax Per Capita \$128.20 (60) | County Rev./Income 2.71% (43) County Rev. Per Cap. \$1,013.21 (24) Property Tax/Income 2.14% (19) Property Tax Per Cap. \$802.11 (14) Sales Tax/Income 0.31% (79) Sales Tax Per Capita \$116.89 (61) | Fairview Hemby Bridge Indian Trail Lake Park Marshville Marvin Mineral Springs Monroe Stallings Unionville Waxhaw Weddington Wesley Chapel Wingate | 3,392 1,528 34,308 3,477 2,409 5,795 2,700 33,238 14,207 6,021 10,306 9,603 7,745 3,556 | (164) (—) (33) (126) (70) (72) (162) (5) (64) (82) (34) (—) (79) (124) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.I (RANK IN CO REVENUE I | MBINED | LOCAL |
|------------|---|---|---|---|---|---|
| Vance | 2012 Burden: 3.86% 2011 Burden: 4.28% 2010 Burden: 4.63% Change FY11-12: -9.93% Rank: 55 (2012), 40 (2011) Population: 45,558 Per Capita Income: \$31,058 Rank: 58 (Pop.), 70 (PCI) | County Rev./Income 2.47% (64) County Rev. Per Cap. \$767.46 (71) Property Tax/Income 1.58% (76) Property Tax Per Cap. \$491.25 (75) Sales Tax/Income 0.49% (27) Sales Tax Per Capita \$152.73 (36) | County Rev./Income 2.40% (72) County Rev. Per Cap. \$730.00 (77) Property Tax/Income 1.54% (78) Property Tax Per Cap. \$466.78 (80) Sales Tax/Income 0.47% (27) Sales Tax Per Capita \$143.47 (35) | Henderson Kittrell Middleburg | 15,366 488 133 | (43) (185) (154) |
| Wake | 2012 Burden: 4.44% 2011 Burden: 4.53% 2010 Burden: 4.50% Change FY11-12: -1.98% Rank: 25 (2012), 28 (2011) Population: 925,938 Per Capita Income: \$44,839 Rank: 2 (Pop.), 6 (PCI) | County Rev./Income 2.17% (84) County Rev. Per Cap. \$974.15 (32) Property Tax/Income 1.60% (72) Property Tax Per Cap. \$719.37 (28) Sales Tax/Income 0.28% (88) Sales Tax Per Capita \$123.81 (64) | County Rev./Income 2.28% (81) County Rev. Per Cap. \$1,002.43 (27) Property Tax/Income 1.67% (68) Property Tax Per Cap. \$732.73 (23) Sales Tax/Income 0.28% (84) Sales Tax Per Capita \$122.64 (57) | Apex Cary Fuquay-Varina Garner Holly Springs Knightdale Morrisville Raleigh Rolesville Wake Forest Wendell Zebulon | 38,691 139,169 18,638 26,342 25,567 11,904 19,406 412,311 3,976 31,086 5,967 4,493 | (22) (9) (27) (18) (11) (30) (11) (16) (33) (19) (32) (19) |
| Warren | 2012 Burden: 5.11% 2011 Burden: 5.05% 2010 Burden: 5.63% Change FY11-12: 1.15% Rank: 10 (2012), 13 (2011) Population: 20,883 Per Capita Income: \$26,882 Rank: 83 (Pop.), 98 (PCI) | County Rev./Income 4.19% (4) County Rev. Per Cap. \$1,126.51 (14) Property Tax/Income 2.98% (3) Property Tax Per Cap. \$799.88 (13) Sales Tax/Income 0.41% (45) Sales Tax Per Capita \$111.31 (74) | County Rev./Income 4.19% (6) County Rev. Per Cap. \$1,075.88 (18) Property Tax/Income 3.02% (5) Property Tax Per Cap. \$774.62 (17) Sales Tax/Income 0.39% (49) Sales Tax Per Capita \$100.11 (78) | Macon Norlina Warrenton | 119 1,112 854 | (54) (101) (21) |
| Washington | 2012 Burden: 2.87% 2011 Burden: 4.05% 2010 Burden: 4.04% Change FY11-12: -29.17% Rank: 90 (2012), 51 (2011) Population: 13,060 Per Capita Income: \$31,825 Rank: 92 (Pop.), 61 (PCI) | County Rev./Income 2.40% (69) County Rev. Per Cap. \$763.56 (73) Property Tax/Income 1.52% (78) Property Tax Per Cap. \$484.45 (78) Sales Tax/Income 0.41% (50) Sales Tax Per Capita \$130.86 (58) | County Rev./Income 2.69% (45) County Rev. Per Cap. \$801.46 (61) Property Tax/Income 1.66% (69) Property Tax Per Cap. \$495.52 (74) Sales Tax/Income 0.43% (34) Sales Tax Per Capita \$127.86 (51) | Creswell Plymouth Roper | 272 3,833 600 | (138) (—) (101) |
| Watauga | 2012 Burden: 4.91% 2011 Burden: 5.02% 2010 Burden: 5.71% Change FY11-12: -2.22% Rank: 13 (2012), 14 (2011) Population: 52,111 Per Capita Income: \$31,273 Rank: 53 (Pop.), 65 (PCI) | County Rev./Income 2.92% (28) County Rev. Per Cap. \$912.49 (45) Property Tax/Income 1.88% (36) Property Tax Per Cap. \$588.50 (47) Sales Tax/Income 0.58% (9) Sales Tax Per Capita \$182.26 (13) | County Rev./Income 2.99% (25) County Rev. Per Cap. \$917.86 (41) Property Tax/Income 1.94% (36) Property Tax Per Cap. \$594.04 (44) Sales Tax/Income 0.57% (10) Sales Tax Per Capita \$174.42 (13) | Beech Mountain Blowing Rock Boone Seven Devils | 322 1,248 17,751 194 | (4) (6) (40) (10) |
| Wayne | 2012 Burden: 3.42% 2011 Burden: 3.78% 2010 Burden: 3.58% Change FY11-12: -9.65% Rank: 70 (2012), 60 (2011) Population: 123,710 Per Capita Income: \$33,620 Rank: 23 (Pop.), 39 (PCI) | County Rev./Income 2.15% (85) County Rev. Per Cap. \$722.55 (84) Property Tax/Income 1.32% (91) Property Tax Per Cap. \$443.79 (88) Sales Tax/Income 0.43% (40) Sales Tax Per Capita \$143.41 (44) | County Rev./Income 2.12% (88) County Rev. Per Cap. \$687.11 (87) Property Tax/Income 1.31% (92) Property Tax Per Cap. \$426.12 (89) Sales Tax/Income 0.40% (43) Sales Tax Per Capita \$130.37 (48) | Eureka Fremont Goldsboro Mount Olive Pikeville Seven Springs Walnut Creek | 197 1,257 35,749 4,634 661 111 844 | (—) (137) (29) (120) (85) (124) (22) |

| COUNTY | OVERALL DATA COMBINED COUNTY AND MUNICIPAL | 2012 DATA COUNTY ONLY (RANK) | 2011 DATA COUNTY ONLY (RANK) | 2012 MUN.P (RANK IN COM REVENUE P | ABINED | LOCAL |
|--------|--|---|---|---|--|---|
| Wilkes | 2012 Burden: 3.39% 2011 Burden: 3.31% 2010 Burden: 3.26% Change FY11-12: 2.52% Rank: 71 (2012), 76 (2011) Population: 69,592 Per Capita Income: \$33,313 Rank: 37 (Pop.), 42 (PCI) | County Rev./Income 2.66% (47) County Rev. Per Cap. \$885.69 (54) Property Tax/Income 1.68% (62) Property Tax Per Cap. \$560.45 (51) Sales Tax/Income 0.50% (25) Sales Tax Per Capita \$167.94 (20) | County Rev./Income 2.63% (53) County Rev. Per Cap. \$845.17 (52) Property Tax/Income 1.75% (58) Property Tax Per Cap. \$561.93 (52) Sales Tax/Income 0.49% (26) Sales Tax Per Capita \$156.32 (19) | North Wilkesboro Ronda Wilkesboro | 4,272 418 3,428 | (34) (102) (16) |
| Wilson | 2012 Burden: 5.21% 2011 Burden: 5.31% 2010 Burden: 5.44% Change FY11-12: -1.96% Rank: 8 (2012), 9 (2011) Population: 81,380 Per Capita Income: \$35,197 Rank: 34 (Pop.), 32 (PCI) | County Rev./Income 2.56% (55) County Rev. Per Cap. \$902.13 (49) Property Tax/Income 1.72% (52) Property Tax Per Cap. \$605.12 (44) Sales Tax/Income 0.40% (56) Sales Tax Per Capita \$139.76 (46) | County Rev./Income 2.62% (54) County Rev. Per Cap. \$892.27 (45) Property Tax/Income 1.79% (49) Property Tax Per Cap. \$609.79 (43) Sales Tax/Income 0.38% (55) Sales Tax Per Capita \$129.04 (50) | Black Creek Elm City Lucama Saratoga Sims Stantonsburg Wilson | 765 1,330 1,113 408 281 781 49,119 | (—) (138) (141) (71) (78) (74) (15) |
| Yadkin | 2012 Burden: 2.89% 2011 Burden: 3.19% 2010 Burden: 3.27% Change FY11-12: -9.44% Rank: 89 (2012), 84 (2011) Population: 38,442 Per Capita Income: \$32,859 Rank: 64 (Pop.), 49 (PCI) | County Rev./Income 2.35% (74) County Rev. Per Cap. \$772.72 (70) Property Tax/Income 1.69% (59) Property Tax Per Cap. \$556.05 (54) Sales Tax/Income 0.36% (64) Sales Tax Per Capita \$116.90 (71) | County Rev./Income 2.61% (56) County Rev. Per Cap. \$822.09 (56) Property Tax/Income 1.87% (45) Property Tax Per Cap. \$588.15 (46) Sales Tax/Income 0.36% (60) Sales Tax Per Capita \$113.14 (68) | Boonville East Bend Jonesville Yadkinville | 1,224 611 2,282 2,973 | (151) (106) (93) (143) |
| Yancey | 2012 Burden: 4.14% 2011 Burden: 4.13% 2010 Burden: 3.32% Change FY11-12: 0.25% Rank: 40 (2012), 47 (2011) Population: 18,069 Per Capita Income: \$27,815 Rank: 85 (Pop.), 94 (PCI) | County Rev./Income 3.51% (12) County Rev. Per Cap. \$975.41 (31) Property Tax/Income 2.63% (8) Property Tax Per Cap. \$732.41 (24) Sales Tax/Income 0.52% (21) Sales Tax Per Capita \$144.18 (42) | County Rev./Income 3.42% (15) County Rev. Per Cap. \$920.11 (39) Property Tax/Income 2.65% (10) Property Tax Per Cap. \$713.55 (27) Sales Tax/Income 0.55% (11) Sales Tax Per Capita \$146.97 (30) | Burnsville | 1,715 | (49) |

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| COUNTY | COUNTY REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) | PROP. TAX REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) | SALES TAX REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) |
|------------|-------------------------------------|--------------------------|--|------------------------|--|------------------------|
| Alamance | \$690.72 (90) | 2.10% (93) | \$441.69 (89) | 1.34% (88) | \$132.60 (56) | 0.40% (53) |
| Alexander | \$706.78 (86) | 2.18% (83) | \$440.83 (90) | 1.36% (85) | \$132.24 (57) | 0.41% (51) |
| Alleghany | \$1,049.12 (24) | 3.18% (18) | \$754.14 (20) | 2.28% (15) | \$136.58 (50) | 0.41% (47) |
| Anson | \$765.94 (72) | 2.90% (29) | \$536.29 (61) | 2.03% (24) | \$81.44 (94) | 0.31% (83) |
| Ashe | \$915.25 (42) | 3.02% (25) | \$598.67 (46) | 1.98% (28) | \$159.37 (26) | 0.53% (20) |
| Avery | \$1,255.73 (5) | 4.24% (3) | \$954.53 (7) | 3.22% (2) | \$205.88 (5) | 0.70% (3) |
| Beaufort | \$935.09 (38) | 2.72% (38) | \$692.89 (32) | 2.02% (26) | \$154.08 (33) | 0.45% (36) |
| Bertie | \$644.75 (96) | 2.10% (92) | \$417.39 (94) | 1.36% (86) | \$74.79 (96) | 0.24% (95) |
| Bladen | \$952.67 (35) | 3.06% (22) | \$570.04 (49) | 1.83% (41) | \$124.19 (63) | 0.40% (54) |
| Brunswick | \$1,247.33 (6) | 3.59% (10) | \$957.51 (6) | 2.76% (6) | \$145.24 (40) | 0.42% (43) |
| Buncombe | \$1,064.57 (20) | 2.93% (26) | \$694.55 (31) | 1.91% (33) | \$203.78 (7) | 0.56% (11) |
| Burke | \$661.34 (94) | 2.09% (94) | \$481.01 (81) | 1.52% (79) | \$47.23 (98) | 0.15% (98) |
| Cabarrus | \$1,025.74 (25) | 2.69% (42) | \$745.84 (22) | 1.96% (31) | \$185.42 (12) | 0.49% (29) |
| Caldwell | \$660.23 (95) | 2.35% (75) | \$463.70 (85) | 1.65% (68) | \$97.31 (89) | 0.35% (67) |
| Camden | \$1,229.82 (10) | 2.92% (27) | \$968.03 (5) | 2.30% (13) | \$105.44 (82) | 0.25% (92) |
| Carteret | \$1,107.36 (15) | 2.65% (48) | \$753.98 (21) | 1.81% (44) | \$190.50 (9) | 0.46% (35) |
| Caswell | \$704.67 (87) | 2.11% (91) | \$439.14 (93) | 1.31% (92) | \$97.83 (88) | 0.29% (85) |
| Catawba | \$910.41 (47) | 2.62% (51) | \$556.82 (53) | 1.60% (73) | \$178.54 (15) | 0.51% (23) |
| Chatham | \$1,238.40 (9) | 2.44% (65) | \$947.74 (8) | 1.87% (39) | \$126.88 (61) | 0.25% (93) |
| Cherokee | \$1,059.75 (22) | 3.86% (6) | \$628.68 (42) | 2.29% (14) | \$181.37 (14) | 0.66% (6) |
| Chowan | \$1,176.73 (11) | 3.18% (17) | \$728.00 (26) | 1.97% (30) | \$155.06 (32) | 0.42% (42) |
| Clay | \$1,091.00 (17) | 3.73% (8) | \$761.43 (18) | 2.61% (9) | \$155.97 (30) | 0.53% (15) |
| Cleveland | \$777.11 (69) | 2.37% (73) | \$530.40 (65) | 1.61% (70) | \$111.22 (75) | 0.34% (71) |
| Columbus | \$820.16 (60) | 2.78% (34) | \$516.39 (70) | 1.75% (51) | \$108.31 (79) | 0.37% (63) |
| Craven | \$701.50 (88) | 1.80% (96) | \$453.09 (87) | 1.16% (96) | \$128.53 (59) | 0.33% (77) |
| Cumberland | \$800.07 (63) | 1.75% (97) | \$538.53 (60) | 1.18% (95) | \$138.44 (48) | 0.30% (84) |
| Currituck | \$2,305.03 (2) | 5.46% (2) | \$1,177.35 (2) | 2.79% (5) | \$332.95 (2) | 0.79% (2) |
| Dare | \$2,672.12 (1) | 6.48% (1) | \$1,561.80 (1) | 3.79% (1) | \$478.80 (1) | 1.16% (1) |
| Davidson | \$667.22 (92) | 1.88% (95) | \$481.87 (80) | 1.36% (87) | \$102.27 (84) | 0.29% (86) |
| Davie | \$912.00 (46) | 2.37% (72) | \$648.99 (38) | 1.68% (61) | \$123.14 (66) | 0.32% (81) |
| Duplin | \$805.59 (62) | 2.62% (52) | \$472.38 (83) | 1.53% (77) | \$122.49 (67) | 0.40% (55) |
| Durham | \$1,165.95 (12) | 2.85% (31) | \$846.58 (10) | 2.07% (22) | \$188.65 (10) | 0.46% (33) |
| Edgecombe | \$729.17 (81) | 2.54% (57) | \$490.40 (76) | 1.71% (55) | \$81.43 (95) | 0.28% (87) |
| Forsyth | \$913.36 (43) | 2.31% (78) | \$662.55 (35) | 1.67% (64) | \$148.97 (39) | 0.38% (60) |
| Franklin | \$945.38 (36) | 3.04% (24) | \$629.29 (41) | 2.03% (25) | \$119.36 (68) | 0.38% (59) |
| Gaston | \$901.97 (50) | 2.59% (53) | \$618.71 (43) | 1.78% (47) | \$118.90 (69) | 0.34% (70) |
| Gates | \$725.09 (83) | 2.39% (71) | \$505.45 (72) | 1.66% (65) | \$101.60 (86) | 0.33% (75) |
| Graham | \$968.12 (33) | 3.59% (11) | \$602.82 (45) | 2.23% (17) | \$134.93 (51) | 0.50% (26) |
| Granville | \$690.85 (89) | 2.25% (80) | \$523.69 (67) | 1.70% (56) | \$83.87 (93) | 0.27% (90) |
| Greene | \$635.37 (97) | 2.15% (86) | \$365.18 (96) | 1.23% (94) | \$96.98 (90) | 0.33% (78) |
| Guilford | \$934.37 (39) | 2.39% (70) | \$730.35 (25) | 1.87% (38) | \$134.79 (52) | 0.35% (68) |
| Halifax | \$891.27 (52) | 2.84% (32) | \$534.24 (64) | 1.70% (58) | \$136.79 (49) | 0.44% (39) |
| Harnett | \$747.22 (80) | 2.49% (63) | \$489.34 (77) | 1.63% (69) | \$116.40 (72) | 0.39% (58) |
| Haywood | \$1,060.72 (21) | 3.11% (21) | \$710.55 (29) | 2.08% (21) | \$176.12 (17) | 0.52% (22) |
| Henderson | \$912.66 (44) | 2.41% (67) | \$635.04 (40) | 1.68% (63) | \$156.63 (28) | 0.41% (46) |
| Hertford | \$754.15 (77) | 2.63% (50) | \$492.73 (73) | 1.72% (53) | \$161.14 (23) | 0.56% (10) |
| Hoke | \$711.70 (85) | 2.14% (88) | \$440.33 (92) | 1.32% (90) | \$108.22 (80) | 0.33% (80) |
| Hyde | φ, τι, ο (ο <i>σ</i>) | 2.17/0 (00) | Did not submit AFIR | | φ100.22 (00) | 5.5570 (00) |
| Iredell | \$960.05 (34) | 2.67% (45) | \$653.54 (37) | 1.82% (43) | \$159.76 (25) | 0.44% (38) |
| Jackson | \$900.09 (34) \$1,138.12 (13) | 2.07 % (45) 3.84% (7) | \$791.92 (14) | 2.67% (7) | \$198.67 (8) | 0.44 % (38) |
| Jackson | JI, ISO. 12 (IS) | 3.04 /0 (/) | タノンコンス(14) | 2.07 /0 (7) | J 190.07 (0) | 0.07 /0 (4) |

| COUNTY | COUNTY REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) | PROP. TAX REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) | SALES TAX REVENUE PER CAPITA (RANK) | AS % OF PCPI (RANK) |
|--------------|-------------------------------------|------------------------|--|------------------------|--|------------------------|
| Johnston | \$890.78 (53) | 2.53% (58) | \$635.21 (39) | 1.80% (45) | \$149.58 (38) | 0.42% (41) |
| Jones | \$845.48 (55) | 2.23% (81) | \$520.44 (68) | 1.37% (84) | \$94.50 (91) | 0.25% (94) |
| Lee | \$901.46 (51) | 2.70% (39) | \$657.93 (36) | 1.97% (29) | \$160.35 (24) | 0.48% (31) |
| Lenoir | \$845.28 (56) | 2.44% (66) | \$558.32 (52) | 1.61% (71) | \$139.57 (47) | 0.40% (52) |
| Lincoln | \$1,010.85 (27) | 2.76% (35) | \$701.78 (30) | 1.92% (32) | \$144.54 (41) | 0.40% (57) |
| Macon | \$1,240.78 (8) | 3.87% (5) | \$830.96 (11) | 2.59% (10) | \$176.89 (16) | 0.55% (12) |
| Madison | \$812.52 (61) | 2.68% (43) | \$545.88 (58) | 1.80% (46) | \$99.23 (87) | 0.33% (79) |
| Martin | \$916.90 (41) | 2.83% (33) | \$551.02 (55) | 1.70% (57) | \$170.88 (18) | 0.53% (19) |
| McDowell | \$757.37 (76) | 2.72% (37) | \$440.49 (91) | 1.58% (75) | \$152.79 (35) | 0.55% (13) |
| Mecklenburg | \$1,353.96 (3) | 2.85% (30) | \$999.96 (4) | 2.11% (20) | \$217.78 (4) | 0.46% (34) |
| Mitchell | \$903.94 (48) | 3.15% (20) | \$546.00 (57) | 1.91% (35) | \$185.53 (11) | 0.65% (7) |
| Montgomery | \$760.52 (74) | 2.56% (54) | \$540.07 (59) | 1.82% (42) | \$101.79 (85) | 0.34% (69) |
| Moore | \$928.74 (40) | 2.29% (79) | \$675.46 (34) | 1.66% (66) | \$143.46 (43) | 0.35% (66) |
| Nash | \$747.62 (79) | 2.11% (89) | \$509.54 (71) | 1.44% (83) | \$125.57 (62) | 0.35% (65) |
| New Hanover | \$1,240.98 (7) | 3.30% (15) | \$819.96 (12) | 2.18% (19) | \$249.24 (3) | 0.66% (5) |
| Northampton | \$1,089.71 (18) | 3.35% (13) | \$787.43 (15) | 2.42% (11) | \$67.67 (97) | 0.21% (96) |
| Onslow | \$689.81 (91) | 1.50% (98) | \$404.91 (95) | 0.88% (98) | \$169.30 (19) | 0.37% (62) |
| Orange | \$1,323.39 (4) | 2.56% (56) | \$1,031.43 (3) | 1.99% (27) | \$106.65 (81) | 0.21% (97) |
| Pamlico | \$941.85 (37) | 2.31% (76) | \$719.86 (27) | 1.77% (48) | \$134.03 (55) | 0.33% (76) |
| Pasquotank | \$1,002.28 (28) | 3.25% (16) | \$519.24 (69) | 1.69% (60) | \$163.62 (22) | 0.53% (16) |
| Pender | \$989.37 (30) | 3.05% (23) | \$734.62 (23) | 2.26% (16) | \$134.22 (54) | 0.41% (48) |
| Perquimans | \$834.04 (58) | 2.53% (62) | \$577.79 (48) | 1.75% (50) | \$90.99 (92) | 0.28% (89) |
| Person | \$991.00 (29) | 3.17% (19) | \$688.33 (33) | 2.20% (18) | \$152.29 (37) | 0.49% (28) |
| Pitt | \$753.57 (78) | 2.11% (90) | \$458.25 (86) | 1.28% (93) | \$165.62 (21) | 0.46% (32) |
| Polk | \$1,016.40 (26) | 2.53% (61) | \$754.78 (19) | 1.88% (37) | \$108.97 (78) | 0.27% (91) |
| Randolph | \$666.00 (93) | 2.14% (87) | \$466.27 (84) | 1.50% (81) | \$116.16 (73) | 0.37% (61) |
| Richmond | \$777.23 (68) | 2.70% (41) | \$535.79 (62) | 1.86% (40) | \$118.70 (70) | 0.41% (49) |
| Robeson | \$610.83 (98) | 2.31% (77) | \$354.04 (97) | 1.34% (89) | \$134.31 (53) | 0.51% (24) |
| Rockingham | \$778.31 (67) | 2.41% (68) | \$535.35 (63) | 1.66% (67) | \$109.20 (77) | 0.34% (73) |
| Rowan | \$792.63 (64) | 2.53% (60) | \$549.50 (56) | 1.75% (49) | \$139.90 (45) | 0.45% (37) |
| Rutherford | \$758.95 (75) | 2.70% (40) | \$481.98 (79) | 1.71% (54) | \$153.11 (34) | 0.54% (14) |
| Sampson | | | Did not submit AFIR | data | | |
| Scotland | \$790.05 (65) | 2.67% (44) | \$564.99 (50) | 1.91% (34) | \$156.53 (29) | 0.53% (17) |
| Stanly | \$820.71 (59) | 2.53% (59) | \$491.94 (74) | 1.52% (80) | \$109.89 (76) | 0.34% (72) |
| Stokes | \$726.49 (82) | 2.20% (82) | \$525.87 (66) | 1.59% (74) | \$105.07 (83) | 0.32% (82) |
| Surry | \$843.15 (57) | 2.64% (49) | \$474.27 (82) | 1.48% (82) | \$205.31 (6) | 0.64% (8) |
| Swain | \$786.56 (66) | 2.66% (46) | \$330.82 (98) | 1.12% (97) | \$155.91 (31) | 0.53% (18) |
| Transylvania | \$1,094.08 (16) | 3.35% (14) | \$779.63 (17) | 2.39% (12) | \$157.61 (27) | 0.48% (30) |
| Tyrrell | \$1,088.94 (19) | 3.67% (9) | \$861.98 (9) | 2.91% (4) | \$123.67 (65) | 0.42% (44) |
| Union | \$1,053.45 (23) | 2.76% (36) | \$782.19 (16) | 2.05% (23) | \$128.20 (60) | 0.34% (74) |
| Vance | \$767.46 (71) | 2.47% (64) | \$491.25 (75) | 1.58% (76) | \$152.73 (36) | 0.49% (27) |
| Wake | \$974.15 (32) | 2.17% (84) | \$719.37 (28) | 1.60% (72) | \$123.81 (64) | 0.28% (88) |
| Warren | \$1,126.51 (14) | 4.19% (4) | \$799.88 (13) | 2.98% (3) | \$111.31 (74) | 0.41% (45) |
| Washington | \$763.56 (73) | 2.40% (69) | \$484.45 (78) | 1.52% (78) | \$130.86 (58) | 0.41% (50) |
| Watauga | \$912.49 (45) | 2.92% (28) | \$588.50 (47) | 1.88% (36) | \$182.26 (13) | 0.58% (9) |
| Wayne | \$722.55 (84) | 2.15% (85) | \$443.79 (88) | 1.32% (91) | \$143.41 (44) | 0.43% (40) |
| Wilkes | \$885.69 (54) | 2.66% (47) | \$560.45 (51) | 1.68% (62) | \$167.94 (20) | 0.50% (25) |
| Wilson | \$902.13 (49) | 2.56% (55) | \$605.12 (44) | 1.72% (52) | \$139.76 (46) | 0.40% (56) |
| Yadkin | \$772.72 (70) | 2.35% (74) | \$556.05 (54) | 1.69% (59) | \$116.90 (71) | 0.36% (64) |
| Yancey | \$975.41 (31) | 3.51% (12) | \$732.41 (24) | 2.63% (8) | \$144.18 (42) | 0.52% (21) |

Characteristics of N.C. Counties

| COUNTY | PER-CAPITA PERSONAL INCOME | RANK | POPULATION | RANK | POP. % CHANGE 2010-2011 | TAX RATE ACTUAL/EFFECT. | REVALUE YEAR |
|----------------------|-------------------------------|----------|-------------------|----------|----------------------------|----------------------------|-----------------|
| Alamance | \$32,929 | 48 | 152,531 | 18 | 0.93% | \$0.5200 /\$0.5615 | 2009 |
| Alexander | \$32,402 | 57 | 37,528 | 65 | 0.89% | \$0.6050 /\$0.6162 | 2007 |
| Alleghany | \$33,011 | 47 | 11,069 | 94 | -0.77% | \$0.4500 /\$0.4716 | 2007 |
| Anson | \$26,409 | 99 | 25,822 | 74 | -4.18% | \$0.7670 /\$0.8483 | 2010 |
| Ashe | \$30,290 | 77 | 27,423 | 72 | 0.52% | \$0.4000 /\$0.4086 | 2011 |
| Avery | \$29,602 | 82 | 17,834 | 86 | 0.21% | \$0.3700 /\$0.3938 | 2010 |
| Beaufort | \$34,379 | 37 | 47,854 | 55 | 0.20% | \$0.5300 /\$0.5531 | 2010 |
| Bertie | \$30,704 | 74 | 20,890 | 82 | -1.89% | \$0.7800 /\$0.7476 | 2004 |
| Bladen | \$31,127 | 67 | 35,148 | 67 | -0.12% | \$0.7400 /\$0.7400 | 2007 |
| Brunswick | \$34,739 | 34 | 110,140 | 25 | 2.52% | \$0.4425 /\$0.4563 | 2011 |
| Buncombe | \$36,341 | 26 | 243,855 | 7 | 2.32% | \$0.5250 /\$0.5198 | 2006 |
| Burke | \$31,694 | 62 | 90,722 | 31 | -0.21% | \$0.5200 /\$0.5972 | 2007 |
| Cabarrus | \$38,079 | 20 | 181,253 | 12 | 1.82% | \$0.6300 /\$0.6164 | 2008 |
| Caldwell | \$28,121 | 93 | 83,117 | 33 | 0.11% | \$0.6599 /\$0.6367 | 2005 |
| Camden | \$42,078 | 8 | 9,921 | 97 | -0.59% | \$0.5900 /\$0.6845 | 2007 |
| Carteret | \$41,761 | 9 | 67,696 | 39 | 1.85% | \$0.3000 /\$0.3281 | 2011 |
| Caswell | \$33,466 | 40 | 23,654 | 77 | -0.27% | \$0.6590 /\$0.6373 | 2008 |
| Catawba | \$34,716 | 35 | 154,992 | 17 | 0.41% | \$0.5300 /\$0.5327 | 2011 |
| Chatham | \$50,697 | 2 | 64,553 | 40 | 1.65% | \$0.6219 /\$0.6509 | 2009 |
| Cherokee | \$27,459 | 96 | 27,300 | 73 | -0.52% | \$0.3850 /\$0.3773 | 2008 |
| Chowan | \$36,980 | 24 | 14,796 | 88 | 0.02% | \$0.6850 /\$0.6710 | 2006 |
| Clay | \$29,221 | 87 | 10,460 | 95 | -1.20% | \$0.3600 /\$0.5127 | 2010 |
| Cleveland | \$32,852 | 50 | 98,209 | 28 | 0.13% | \$0.7200 /\$0.7376 | 2008 |
| Columbus | \$29,551 | 86 | 57,657 | 49 | -0.76% | \$0.8150 /\$1.0782 | 2005 |
| Craven | \$39,078 | 16 | 104,965 | 27 | 1.41% | \$0.4728 /\$0.5049 | 2010 |
| Cumberland | \$45,590 | 5 | 327,643 | 5 | 2.57% | \$0.7400 /\$0.7411 | 2009 |
| Currituck | \$42,239 | 7 | 23,643 | 78 | 0.41% | \$0.3200 /\$0.3883 | 2005 |
| Dare | \$41,208 | 10 | 34,216 | 69 | 0.87% | \$0.2800 /\$0.3447 | 2005 |
| Davidson | \$35,513 | 29 | 163,364 | 15 | 0.30% | \$0.5400 /\$0.5765 | 2005 |
| Davie | \$38,552 | 18 | 41,560 | 60 | 0.78% | \$0.6200 /\$0.6637 | 2009 |
| Duplin | \$30,804 | 72 | 59,476 | 46 | 1.66% | \$0.7100 /\$0.6778 | 2009 |
| Durham | \$40,963 | 11 | 272,314 | 6 | 1.77% | \$0.7459 /\$0.7931 | 2008 |
| Edgecombe | \$28,697 | 90 | 56,089 | 50 | -0.82% | \$0.8600 /\$0.8835 | 2000 |
| Forsyth | \$39,583 | 15 | 354,878 | 4 | 1.20% | \$0.6740 /\$0.7228 | 2009 |
| Franklin | \$31,063 | 68 | 61,651 | 42 | 1.70% | \$0.8725 /\$0.8725 | 2005 |
| Gaston | \$34,812 | 33 | 207,506 | 8 | 0.69% | \$0.8350 /\$0.9187 | 2007 |
| Gates | \$30,387 | 75 | 11,944 | 93 | -2.02% | \$0.6400 /\$0.7845 | 2007 |
| Graham | \$26,988 | 97 | 8,942 | 98 | 0.91% | \$0.4400 /\$0.4446 | 2005 |
| Granville | \$30,722 | 73 | 60,863 | 44 | 1.58% | \$0.7950 /\$0.8345 | 2010 |
| Greene | \$29,576 | 84 | 21,489 | 80 | 0.59% | \$0.7560 /\$0.7027 | 2010 |
| Guilford | \$39,037 | 17 | 495,231 | 3 | 1.40% | \$0.7824 /\$0.7790 | 2005 |
| Halifax | \$31,433 | 63 | 54,397 | 51 | -0.54% | \$0.6800 /\$0.6588 | 2004 |
| | | | | | | \$0.7250 /\$0.7183 | |
| Harnett | \$30,059 \$34,080 | 78 38 | 118,615 59,684 | 24 45 | 3.43% 1.10% | \$0.72507\$0.7183 | 2009 |
| Haywood Henderson | \$34,080 \$37,856 | 38 22 | 59,684 108,448 | 45 26 | 1.10% 1.60% | \$0.5136 /\$0.4954 | 2011 2011 |
| | | | | | 1.60% | | |
| Hertford | \$28,728 | 89 | 24,466 | 75 | -0.78% | \$0.8400 /\$0.9154 | 2011 |
| Hoke | \$33,268 | 44 42 | 49,065 | 54 | 4.50% | \$0.7300 /\$0.6798 | 2006 |
| Hyde | \$33,302 | 43 | 5,815 | 99 | 0.09% | \$0.5800 /\$0.6350 | 2009 |
| Iredell | \$35,994 | 27 | 161,522 | 16 | 1.31% | \$0.4850 /\$0.4996 | 2011 |
| Jackson | \$29,638 | 81 | 40,606 | 61 | 0.83% | \$0.2800 /\$0.3498 | 2008 |

| COUNTY | PER-CAPITA PERSONAL INCOME | RANK | POPULATION | RANK | POP. % CHANGE 2010-2011 | TAX RATE ACTUAL/EFFECT. | REVALUE YEAR |
|-----------------------|-------------------------------|----------|------------|----------|----------------------------|--|-----------------|
| Johnston | \$35,210 | 31 | 172,570 | 13 | 2.19% | \$0.7800 /\$0.7947 | 2011 |
| Jones | \$37,924 | 21 | 10,327 | 96 | 1.71% | \$0.7400 /\$0.6522 | 2006 |
| Lee | \$33,332 | 41 | 58,304 | 48 | 0.76% | \$0.7500 /\$0.7362 | 2007 |
| Lenoir | \$34,630 | 36 | 59,314 | 47 | -0.30% | \$0.8000 /\$0.8668 | 2009 |
| Lincoln | \$36,580 | 25 | 79,026 | 35 | 0.97% | \$0.5980 /\$0.6243 | 2011 |
| Macon | \$32,028 | 59 | 34,459 | 68 | 1.58% | \$0.2790 /\$0.3358 | 2007 |
| Madison | \$30,369 | 76 | 21,193 | 81 | 2.07% | \$0.5600 /\$0.5585 | 2004 |
| Martin | \$32,414 | 56 | 24,083 | 76 | -1.72% | \$0.6700 /\$0.6770 | 2009 |
| McDowell | \$27,808 | 95 | 45,462 | 59 | 1.04% | \$0.5500 /\$0.5205 | 2011 |
| Mecklenburg | \$47,426 | 3 | 940,697 | 1 | 2.29% | \$0.8166 /\$0.8178 | 2011 |
| Mitchell | \$28,657 | 91 | 15,501 | 87 | -0.50% | \$0.4000 /\$0.4180 | 2009 |
| Montgomery | \$29,661 | 79 | 27,864 | 71 | 0.24% | \$0.6700 /\$0.6411 | 2004 |
| Moore | \$40,636 | 13 | 89,395 | 32 | 1.30% | \$0.4650 /\$0.4659 | 2007 |
| Nash | \$35,459 | 30 | 96,122 | 29 | 0.29% | \$0.6700 /\$0.6658 | 2009 |
| New Hanover | \$37,559 | 23 | 206,774 | 9 | 2.03% | \$0.4655 /\$0.4488 | 2007 |
| Northampton | \$32,555 | 53 | 21,844 | 79 | -1.15% | \$0.8700 /\$0.9032 | 2011 |
| Onslow | \$45,953 | 4 | 184,228 | 11 | 3.63% | \$0.5850 /\$0.5907 | 2010 |
| Orange | \$51,702 | 1 | 135,776 | 21 | 1.48% | \$0.8580 /\$0.9022 | 2009 |
| Pamlico | \$40,704 | 12 | 13,214 | 91 | 0.53% | \$0.6525 /\$0.6348 | 2004 |
| Pasquotank | \$30,811 | 71 | 40,438 | 62 | -0.55% | \$0.6200 /\$0.6664 | 2006 |
| Pender | \$32,480 | 54 | 53,437 | 52 | 2.34% | \$0.5120 /\$0.5193 | 2000 |
| Perquimans | \$33,019 | 46 | 13,537 | 90 | 0.62% | \$0.4400 /\$0.5588 | 2008 |
| Person | \$31,237 | 66 | 39,700 | 63 | 0.60% | \$0.7000 /\$0.6994 | 2005 |
| Pitt | \$35,743 | 28 | 170,263 | 14 | 1.26% | \$0.6650 /\$0.6641 | 2005 |
| Polk | \$40,232 | 14 | 20,453 | 84 | -0.28% | \$0.5200 /\$0.5213 | 2009 |
| Randolph | \$31,062 | 69 | 142,901 | 19 | 0.81% | \$0.5860 /\$0.6159 | 2005 |
| Richmond | \$28,820 | 88 | 46,459 | 57 | -0.39% | \$0.8100 /\$0.8362 | 2007 |
| Robeson | \$26,399 | 100 | 134,651 | 22 | 0.36% | \$0.7700 /\$0.7546 | 2008 |
| Rockingham | \$20,399 | 58 | 93,558 | 30 | -0.09% | \$0.6980 /\$0.7240 | 2010 |
| Rowan | \$31,365 | 64 | 138,309 | 20 | -0.09% | \$0.6225 /\$0.6057 | 2011 |
| Rutherford | \$28,123 | 92 | 68,392 | 38 | 0.86% | \$0.5300 /\$0.5323 | 2011 |
| Sampson | \$32,818 | 52 51 | 63,746 | 41 | 0.50% | \$0.7850 /\$0.7989 | 2007 |
| Scotland | \$29,592 | 83 | 36,029 | 66 | -0.35% | \$0.9900 /\$1.0787 | 2011 |
| Stanly | | 65 55 | 60,936 | 43 | 0.58% | \$0.6700 /\$0.6336 | 2011 |
| Stokes | \$32,463 \$33,064 | 45 | 47,551 | 43 56 | 0.32% | \$0.6400 /\$0.6784 | 2009 |
| | | 49 60 | | | | | 2009 |
| Surry Swain | \$31,970 \$20,554 | 85 | 73,575 | 36 | -0.13% | \$0.5820 /\$0.5805 \$0.3300 /\$0.3186 | 2008 |
| | \$29,554 | 85 52 | 14,263 | 89 70 | 2.02% | \$0.3949 /\$0.3947 | 2009 |
| Transylvania | \$32,689 | | 33,275 | | 0.56% | | 2009 |
| Tyrrell | \$29,646 | 80 | 4,342 | 100 | -1.47% | \$0.6600 /\$0.7011 \$0.6650 /\$0.7965 | |
| Union | \$38,130 | 19 70 | 205,717 | 10 50 | 2.20% | | 2008 |
| Vance | \$31,058 | 70 | 45,558 | 58 | 0.31% | \$0.7820 /\$1.0234 | 2008 |
| Wake | \$44,839 | 6 | 925,938 | 2 | 2.77% | \$0.5340 /\$0.5879 | 2008 |
| Warren | \$26,882 | 98 C1 | 20,883 | 83 | -0.44% | \$0.6200 /\$0.6413 | 2009 |
| Washington | \$31,825 | 61 (5 | 13,060 | 92 52 | -1.27% | \$0.7900 /\$0.7912 | 2005 |
| Watauga | \$31,273 | 65 20 | 52,111 | 53 | 2.02% | \$0.3130 /\$0.3193 | 2006 |
| Wayne | \$33,620 | 39 | 123,710 | 23 | 0.89% | \$0.7025 /\$0.7040 | 2011 |
| Wilkes | \$33,313 | 42 | 69,592 | 37 | 0.36% | \$0.6500 /\$0.6510 | 2007 |
| Wilson | \$35,197 | 32 | 81,380 | 34 | 0.18% | \$0.7300 /\$0.7858 | 2008 |
| Yadkin | \$32,859 | 49 | 38,442 | 64 | 0.09% | \$0.6900 /\$0.7725 | 2009 |
| Yancey | \$27,815 | 94 | 18,069 | 85 | 1.41% | \$0.4500 /\$0.4664 | 2008 |
| Note: Data for Fiscal | Year 2012 | | | | | | |

Note: Data for Fiscal Year 2012

2012 Combined County & Municipal Revenues by Municipality

MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (36 MUNICIPALITIES, 35 RANKED)

| | | LOCAL | | | PROPERTY | | | SALES | | |
|---------------------------------|----------------------------|------------------------|--------------|--------------|--------------------------|--------------|--------------|-------------------------|----|----|
| MUNICIPALITY HIGHER BURDEN - | COUNTY – UPPER QUARTILE | REVENUES PER CAPITA | 2012 RANK | 2011 RANK | TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | TAX BURDE PER CAPITA | | |
| Charlotte | Mecklenburg | \$2,379.13 | 1 | 3 | \$1,503.77 | 3 | 3 | \$404.64 | 1 | 2 |
| Mooresville | Iredell | \$2,336.16 | 2 | 1 | \$1,524.81 | 2 | 2 | \$331.71 | 5 | 6 |
| Chapel Hill | Orange ^a | \$2,315.59 | 3 | 2 | \$1,646.29 | 1 | 1 | \$279.86 | 22 | 19 |
| Wilmington | New Hanover | \$2,195.41 | 4 | 4 | \$1,308.00 | 10 | 9 | \$401.95 | 2 | 1 |
| Monroe | Union | \$2,175.52 | 5 | 6 | \$1,366.63 | 7 | 5 | \$232.68 | 33 | 35 |
| Durham | Durham | \$2,111.80 | 6 | 5 | \$1,403.38 | 5 | 4 | \$329.27 | 7 | 7 |
| Asheville | Buncombe | \$2,078.99 | 7 | 7 | \$1,239.86 | 15 | 13 | \$364.29 | 3 | 3 |
| Cornelius | Mecklenburg | \$2,000.77 | 8 | 13 | \$1,478.07 | 4 | 7 | \$310.61 | 12 | 16 |
| Cary | Wake ^a | \$1,951.32 | 9 | 9 | \$1,227.27 | 17 | 17 | \$287.21 | 19 | 10 |
| AVERAGE BURDEN | - SECOND AND TH | IIRD QUARTIL | ES | | | | | | | |
| High Point | Guilford ^a | \$1,947.06 | 10 | 12 | \$1,295.84 | 11 | 15 | \$274.65 | 25 | 28 |
| Holly Springs | Wake | \$1,933.17 | 11 | 10 | \$1,238.91 | 16 | 14 | \$330.98 | 6 | 24 |
| Matthews | Mecklenburg | \$1,932.93 | 12 | 19 | \$1,371.54 | 6 | 10 | \$297.55 | 16 | 20 |
| Salisbury | Rowan | \$1,928.97 | 13 | 21 | \$1,055.27 | 23 | 24 | \$260.42 | 29 | 33 |
| Huntersville | Mecklenburg | \$1,927.47 | 14 | 20 | \$1,334.33 | 9 | 12 | \$286.22 | 20 | 27 |
| Wilson | Wilson | \$1,916.44 | 15 | 15 | \$1,018.75 | 25 | 25 | \$269.60 | 27 | 29 |
| Raleigh | Wake ^a | \$1,912.22 | 16 | 11 | \$1,179.28 | 18 | 18 | \$288.49 | 17 | 17 |
| Greensboro | Guilford | \$1,900.23 | 17 | 8 | \$1,266.52 | 14 | 16 | \$277.07 | 23 | 21 |
| Garner | Wake | \$1,873.05 | 18 | 18 | \$1,280.95 | 13 | 11 | \$287.97 | 18 | 12 |
| Wake Forest | Wake | \$1,871.08 | 19 | 14 | \$1,340.68 | 8 | 6 | \$284.37 | 21 | 18 |
| Concord | Cabarrus | \$1,836.83 | 20 | 17 | \$1,281.90 | 12 | 8 | \$312.69 | 11 | 15 |
| Winston-Salem | Forsyth | \$1,808.43 | 21 | 22 | \$1,097.51 | 21 | 22 | \$275.93 | 24 | 23 |
| Apex | Wake | \$1,696.91 | 22 | 23 | \$1,151.62 | 19 | 20 | \$264.63 | 28 | 30 |
| Kannapolis | Cabarrus ^a | \$1,662.09 | 23 | 27 | \$1,134.10 | 20 | 21 | \$307.55 | 13 | 22 |
| Sanford | Lee | \$1,660.42 | 24 | 24 | \$1,086.34 | 22 | 23 | \$340.11 | 4 | 5 |
| Gastonia | Gaston | \$1,656.84 | 25 | 28 | \$1,040.30 | 24 | 26 | \$249.99 | 30 | 31 |
| Rocky Mount | Nash ^a | \$1,569.25 | 26 | 26 | \$886.77 | 30 | 31 | \$244.01 | 31 | 25 |
| LOWER BURDEN - | - LOWER QUARTILE | | | | | | | | | |
| Burlington | Alamance | \$1,559.01 | 27 | 29 | \$930.37 | 27 | 27 | \$314.26 | 10 | 8 |
| New Bern | Craven | \$1,530.64 | 28 | 25 | \$897.87 | 29 | 30 | \$305.96 | 14 | 13 |
| Goldsboro | Wayne | \$1,523.62 | 29 | 32 | \$864.25 | 32 | 35 | \$321.04 | 9 | 26 |
| Greenville | Pitt | \$1,464.79 | 30 | 30 | \$829.38 | 33 | 33 | \$305.94 | 15 | 9 |
| Asheboro | Randolph | \$1,411.24 | 31 | 33 | \$949.92 | 26 | 29 | \$234.09 | 32 | 32 |
| Fayetteville | Cumberland | \$1,338.50 | 32 | 31 | \$827.43 | 34 | 34 | \$271.43 | 26 | 14 |
| Indian Trail | Union | \$1,273.57 | 33 | 35 | \$926.10 | 28 | 28 | \$162.33 | 35 | 36 |
| Thomasville | Davidson | \$1,267.59 | 34 | 34 | \$878.84 | 31 | 32 | \$222.05 | 34 | 34 |
| Jacksonville | Onslow | \$1,241.57 | 35 | 36 | \$658.56 | 35 | 36 | \$325.94 | 8 | 11 |
| NOT RANKED (INC | OMPLETE DATA) | | | | | | | | | |
| Hickory ^ь | Catawba | _ | — | 16 | — | — | 19 | _ | — | 4 |
| MUNICIPALIT | IES WITH POPU | LATIONS O | F 5,000 | -24,99 | 9 (95 MUNIC | CIPALIT | IES, 88 | RANKED) | | |
| | - UPPER QUARTILE | | | | | | | | | |
| Kill Devil Hills | Dare | \$4,236.32 | 1 | 2 | \$2,421.78 | 1 | 1 | \$716.02 | 1 | 1 |
| Pineville | Mecklenburg | \$2,692.98 | 2 | 4 | \$1,677.83 | 3 | 6 | \$343.38 | 13 | 18 |
| Hillsborough | Orange | \$2,436.88 | 3 | 5 | \$1,787.39 | 2 | 3 | \$272.10 | 45 | 26 |
| Morehead City | Carteret | \$2,190.88 | 4 | 7 | \$1,426.12 | 6 | 10 | \$371.36 | 7 | 10 |
| Carrboro | Orange | \$2,181.68 | 5 | 6 | \$1,619.66 | 4 | 4 | \$272.85 | 44 | 59 |
| Davidson | Mecklenburg | \$2,156.29 | 6 | 10 | \$1,504.44 | 5 | 7 | \$318.82 | 18 | 27 |
| Smithfield | Johnston | \$2,123.37 | 7 | 14 | \$1,168.25 | 17 | 35 | \$298.58 | 30 | 25 |
| Washington | Beaufort | \$2,118.14 | 8 | 12 | \$1,123.03 | 26 | 33 | \$364.22 | 9 | 11 |
| Brevard | Transylvania | \$2,097.10 | 9 | 9 | \$1,370.56 | 8 | 9 | \$276.22 | 41 | 33 |
| Waynesville | Haywood | \$2,057.93 | 10 | 11 | \$1,185.35 | 15 | 21 | \$384.81 | 5 | 8 |
| Morrisville | Wake | \$2,035.69 | 11 | 8 | \$1,401.77 | 7 | 8 | \$285.65 | 36 | 43 |
| Southern Pines | Moore | \$1,944.97 | 12 | 15 | \$1,312.58 | 9 | 12 | \$306.12 | 23 | 16 |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|--------------------------|------------------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|----------|----------|
| Mount Airy | Surry | \$1,858.76 | 13 | 16 | \$1,061.06 | 35 | 32 | \$440.62 | 2 | 3 |
| Pinehurst | Moore | \$1,805.71 | 14 | 17 | \$1,308.77 | 10 | 11 | \$305.99 | 24 | 17 |
| Statesville | Iredell | \$1,798.39 | 15 | 21 | \$1,111.81 | 29 | 29 | \$366.62 | 8 | 6 |
| Black Mountain | Buncombe | \$1,793.65 | 16 | 13 | \$1,129.70 | 25 | 22 | \$333.05 | 17 | 20 |
| Kernersville | Forsyth | \$1,790.44 | 17 | 19 | \$1,196.85 | 13 | 14 | \$305.66 | 25 | 23 |
| Edenton | Chowan | \$1,781.66 | 18 | 18 | \$1,025.32 | 39 | 40 | \$155.06 | 75 | 57 |
| Hendersonville | Henderson | \$1,766.23 | 19 | 24 | \$1,163.80 | 18 | 19 | \$334.38 | 16 | 28 |
| Clayton | Johnston | \$1,763.93 | 20 | 31 | \$1,117.76 | 27 | 37 | \$303.59 | 26 | 48 |
| Leland | Brunswick | \$1,749.49 | 20 | 27 | \$1,151.65 | 21 | 28 | \$341.95 | 14 | 15 |
| Siler City | Chatham | \$1,745.91 | 22 | 22 | \$1,191.50 | 14 | 16 | \$315.78 | 19 | 14 |
| AVERAGE BURDEN – | - SECOND AND T | HIRD QUARTILI | ES | | | | | | | |
| Belmont | Gaston | \$1,734.14 | 23 | 34 | \$1,132.43 | 24 | 24 | \$273.07 | 43 | 49 |
| Aberdeen | Moore | \$1,732.30 | 24 | 26 | \$1,142.32 | 22 | 23 | \$301.68 | 28 | 31 |
| Kinston | Lenoir | \$1,732.11 | 25 | 35 | \$1,003.60 | 41 | 46 | \$291.16 | 33 | 38 |
| Morganton | Burke | \$1,731.19 | 26 | 53 | \$933.52 | 47 | 56 | \$232.80 | 60 | 66 |
| Fuquay-Varina | Wake | \$1,726.77 | 27 | 23 | \$1,171.47 | 16 | 18 | \$264.75 | 51 | 50 |
| Mint Hill | Mecklenburg | \$1,719.68 | 28 | 38 | \$1,264.74 | 11 | 15 | \$271.31 | 47 | 54 |
| Newton | Catawba | \$1,715.61 | 29 | 32 | \$972.91 | 44 | 45 | \$398.90 | 4 | 4 |
| Knightdale | Wake | \$1,715.61 \$1,705.77 | 29 30 | 32 20 | \$972.91 \$1,162.74 | 44 19 | 45 17 | \$398.90 \$263.05 | 4 54 | 4 34 |
| Williamston | | | | | | | | | | |
| Wendell | Martin Wake | \$1,703.21 \$1,600.78 | 31 32 | 33 28 | \$1,032.16 \$1,073.04 | 38 | 42 27 | \$350.96 \$386.54 | 10 35 | 13 29 |
| | | \$1,699.78 | | | | 31 | | \$286.54 | | |
| Lincolnton | Lincoln | \$1,695.56 | 33 | 25 | \$1,136.61 | 23 | 20 | \$347.84 | 11 | 12 |
| Waxhaw | Union | \$1,692.67 | 34 | 36 | \$1,236.92 | 12 | 13 | \$229.41 | 62 | 65 |
| Albemarle | Stanly | \$1,688.50 | 35 | 47 | \$835.79 | 66 | 62 | \$274.73 | 42 | 58 |
| Conover | Catawba | \$1,686.97 | 36 | 29 | \$1,070.34 | 32 | 30 | \$376.00 | 6 | 9 |
| Elizabeth City | Pasquotank | \$1,656.19 | 37 | 37 | \$866.39 | 58 | 59 | \$282.52 | 38 | 24 |
| Mebane | Alamance ^a | \$1,644.83 | 38 | 30 | \$1,160.23 | 20 | 26 | \$302.35 | 27 | 37 |
| Boiling Spring Lakes | Brunswick | \$1,637.90 | 39 | 39 | \$1,109.52 | 30 | 31 | \$344.59 | 12 | 44 |
| Boone | Watauga | \$1,630.10 | 40 | 40 | \$921.70 | 48 | 47 | \$405.77 | 3 | 5 |
| Mocksville | Davie | \$1,587.65 | 41 | 41 | \$1,064.11 | 34 | 36 | \$297.23 | 31 | 36 |
| Reidsville | Rockingham | \$1,574.18 | 42 | 42 | \$1,065.83 | 33 | 41 | \$277.71 | 39 | 42 |
| Henderson | Vance | \$1,573.20 | 43 | 46 | \$846.73 | 62 | 70 | \$271.41 | 46 | 51 |
| Lumberton | Robeson | \$1,566.94 | 44 | 48 | \$775.24 | 76 | 75 | \$312.18 | 21 | 22 |
| Harrisburg | Cabarrus | \$1,557.02 | 45 | 44 | \$1,117.64 | 28 | 25 | \$247.00 | 58 | 68 |
| Gibsonville ^e | Guilford ^a | \$1,550.01 | 46 | _ | \$966.85 | 45 | _ | \$266.31 | 50 | _ |
| Selma | Johnston | \$1,541.54 | 47 | 52 | \$980.43 | 43 | 51 | \$258.74 | 56 | 56 |
| Roanoke Rapids | Halifax | \$1,531.34 | 48 | 43 | \$986.67 | 42 | 44 | \$136.79 | 81 | 60 |
| Fletcher | Henderson | \$1,483.97 | 49 | 45 | \$1,056.62 | 36 | 34 | \$268.38 | 48 | 53 |
| Whiteville ^e | Columbus | \$1,469.28 | 50 | _ | \$886.44 | 55 | _ | \$108.31 | 86 | |
| Eden | Rockingham | \$1,466.25 | 51 | 50 | \$890.02 | 53 | 49 | \$236.41 | 59 | 61 |
| Oxford | Granville | \$1,452.76 | 52 | 56 | \$886.46 | 54 | 54 | \$186.92 | 69 | 75 |
| Dunn ^e | Harnett | \$1,448.83 | 53 | _ | \$873.64 | 56 | _ | \$217.65 | 64 | _ |
| Shelby | Cleveland | \$1,435.51 | 54 | 55 | \$910.36 | 50 | 52 | \$252.08 | 57 | 55 |
| Cherryville | Gaston | \$1,429.12 | 55 | 61 | \$908.64 | 51 | 48 | \$189.43 | 68 | 78 |
| Hamlet | Richmond | \$1,428.49 | 56 | 65 | \$835.44 | 68 | 65 | \$298.87 | 29 | 40 |
| Hope Mills | Cumberland | \$1,424.56 | 57 | 62 | \$845.95 | 64 | 74 | \$268.10 | 49 | 46 |
| Mount Holly | Gaston | \$1,422.84 | 58 | 49 | \$1,049.19 | 37 | 39 | \$118.90 | 85 | 64 |
| Woodfin | Buncombe | \$1,422.21 | 59 | 51 | \$949.37 | 46 | 43 | \$284.36 | 37 | 41 |
| Bessemer City | Gaston | \$1,421.67 | 60 | 64 | \$890.79 | 40 52 | 53 | \$204.50 \$151.61 | 77 | 81 |
| Lexington | Davidson | \$1,406.81 | 61 | 63 | \$911.68 | 49 | 50 | \$264.46 | 52 | 62 |
| Lenoir | Caldwell | \$1,394.18 | 62 | 57 | \$851.10 | 49 61 | 57 | \$293.23 | 32 | 52 |
| Rockingham | Richmond | \$1,394.18 \$1,382.61 | 62 | 57 | \$851.10 \$854.24 | 60 | 63 | \$295.25 \$263.70 | 52 53 | 30 |
| Stallings | Union | | 63 64 | 54 66 | \$654.24 \$1,010.70 | 40 | 38 | | 55 73 | 83 |
| Tarboro | Edgecombe | \$1,371.31 \$1,365.82 | 64 65 | 66 59 | \$1,010.70 \$804.62 | 40 71 | 38 77 | \$171.89 \$81.43 | 73 88 | 83 71 |
| Winterville | Pitt | \$1,365.65 \$1,365.65 | 66 | 69 | \$804.82 \$808.79 | 70 | 71 | \$338.98 | 00 15 | 21 |
| LOWER BURDEN — I | LOWER QUARTIL | E | | | | | | | | |
| Kings Mountain | Cleveland ^a | \$1,342.58 | 67 | 60 | \$833.11 | 69 | 67 | \$184.87 | 70 | 76 |
| Wadesboro | Anson | \$1,342.58 \$1,277.68 | 68 | 75 | \$845.56 | 65 | 64 | \$228.56 | 63 | 77 |
| Graham | Alamance | | | | | 65 79 | 64 78 | | | 19 |
| Marion | McDowell | \$1,277.57 \$1,271.42 | 69 70 | 68 73 | \$744.79 \$680.53 | 79 84 | 78 87 | \$314.98 \$288.90 | 20 34 | 35 |
| Forest City | Rutherford | \$1,221.42 \$1,196.09 | 70 71 | 73 71 | \$680.53 \$699.01 | 84 83 | 87 84 | \$288.90 \$153.11 | 34 76 | 35 69 |
| TOTEST CITY | NULLETION | עטעו,וע,00 | / 1 | / 1 | JUJJ.UI | 05 | 04 | וו.ככוק | /0 | 09 |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDEI PER CAPITA | | |
|-----------------------------|---------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|-----------------------------------|----|----|
| Marvin | Union | \$1,175.96 | 72 | 79 | \$872.66 | 57 | 55 | \$149.52 | 78 | 85 |
| King | Stokes | \$1,168.28 | 73 | 72 | \$859.52 | 59 | 68 | \$178.60 | 72 | 79 |
| Lewisville | Forsyth | \$1,160.71 | 74 | 76 | \$846.17 | 63 | 61 | \$201.32 | 65 | 73 |
| Spring Lake | Cumberland | \$1,158.52 | 75 | 67 | \$778.65 | 75 | 79 | \$138.44 | 80 | 47 |
| Archdale | Randolph | \$1,149.41 | 76 | 78 | \$703.92 | 82 | 83 | \$231.16 | 61 | 63 |
| Elon | Alamance | \$1,136.56 | 77 | 77 | \$643.33 | 86 | 88 | \$307.42 | 22 | 39 |
| Clemmons | Forsyth | \$1,120.77 | 78 | 80 | \$787.95 | 74 | 73 | \$179.44 | 71 | 80 |
| Wesley Chapel | Union | \$1,088.86 | 79 | 84 | \$802.36 | 72 | 66 | \$132.91 | 83 | 90 |
| Havelock | Craven | \$1,078.26 | 80 | 74 | \$653.34 | 85 | 86 | \$197.57 | 66 | 72 |
| Oak Ridge | Guilford | \$1,075.29 | 81 | 83 | \$835.46 | 67 | 72 | \$161.36 | 74 | 84 |
| Unionville | Union | \$1,075.22 | 82 | 85 | \$798.11 | 73 | 69 | \$132.30 | 84 | 89 |
| Mills River | Henderson | \$1,051.91 | 83 | 82 | \$739.42 | 80 | 80 | \$190.34 | 67 | 74 |
| Trinity | Randolph | \$1,005.77 | 84 | 88 | \$545.83 | 88 | 90 | \$277.54 | 40 | 32 |
| Summerfield | Guilford | \$999.63 | 85 | 87 | \$773.58 | 78 | 81 | \$143.65 | 79 | 87 |
| Butner | Granville | \$971.03 | 86 | 86 | \$775.13 | 77 | 82 | \$83.87 | 87 | 82 |
| Sawmills | Caldwell | \$961.97 | 87 | 90 | \$548.77 | 87 | 89 | \$262.02 | 55 | 67 |
| Stokesdale | Guilford | \$935.68 | 88 | 89 | \$730.35 | 81 | 85 | \$134.79 | 82 | 88 |
| NOT RANKED (INCO | OMPLETE DATA) | | | | | | | | | |
| Carolina Beach ^ь | New Hanover | _ | | 3 | _ | _ | 5 | _ | _ | 2 |
| Clinton ^d | Sampson | — | — | _ | — | _ | _ | _ | _ | _ |
| Laurinburg⁵ | Scotland | — | — | 70 | — | — | 76 | | — | 70 |
| Nashville ^b | Nash | — | — | 58 | — | — | 60 | | — | 45 |
| Oak Island ^₅ | Brunswick | — | — | 1 | — | _ | 2 | _ | _ | 7 |
| Roxboro | Person | — | — | — | — | — | — | | — | — |
| Weddington ^b | Union | — | — | 81 | — | — | 58 | — | — | 86 |
| MUNICIPALITI | ES WITH POPU | LATIONS OF | 1,000- | -4,999 | (202 MUNICI | PALITI | ES, 188 | RANKED) | | |

HIGHER BURDEN — UPPER QUARTILE

| HIGHER BURDEN - | UPPER QUARTILE | | | | | | | | | |
|----------------------------|----------------|------------|----|-----|------------|-----|-----|------------|-----|-----|
| Nags Head | Dare | \$7,203.47 | 1 | 1 | \$4,179.86 | 1 | 1 | \$1,030.67 | 1 | 1 |
| Manteo | Dare | \$4,949.67 | 2 | 2 | \$2,682.89 | 3 | 3 | \$817.40 | 2 | 3 |
| Wrightsville Beach | New Hanover | \$4,787.24 | 3 | 3 | \$2,136.94 | 12 | 13 | \$249.24 | 100 | 12 |
| Surf City | Pender | \$4,661.53 | 4 | 8 | \$2,645.94 | 4 | 11 | \$134.22 | 175 | 11 |
| Atlantic Beach | Carteret | \$4,482.41 | 5 | 4 | \$2,623.07 | 5 | 4 | \$797.44 | 4 | 4 |
| Blowing Rock | Watauga | \$4,438.24 | 6 | 5 | \$3,097.92 | 2 | 2 | \$417.75 | 14 | 14 |
| Southern Shores | Dare | \$4,362.62 | 7 | 7 | \$2,468.56 | 7 | 7 | \$749.37 | 7 | 9 |
| Kitty Hawk | Dare | \$4,217.79 | 8 | 6 | \$2,360.99 | 8 | 8 | \$718.70 | 8 | 7 |
| Pine Knoll Shores | Carteret | \$3,732.78 | 9 | 9 | \$2,202.53 | 11 | 5 | \$753.39 | 6 | 8 |
| Lake Lure | Rutherford | \$3,570.71 | 10 | 12 | \$2,268.88 | 9 | 12 | \$775.90 | 5 | 2 |
| Biltmore Forest | Buncombe | \$3,500.00 | 11 | 13 | \$2,490.43 | 6 | 6 | \$813.35 | 3 | 5 |
| Emerald Isle | Carteret | \$3,202.60 | 12 | 10 | \$1,866.41 | 13 | 10 | \$653.62 | 9 | 10 |
| Maggie Valley | Haywood | \$2,915.58 | 13 | 14 | \$2,219.87 | 10 | 9 | \$351.10 | 28 | 19 |
| Kure Beach | New Hanover | \$2,781.03 | 14 | 16 | \$1,762.48 | 15 | 18 | \$469.87 | 11 | 15 |
| Banner Elk | Avery | \$2,528.58 | 15 | 17 | \$1,819.53 | 14 | 15 | \$404.81 | 17 | 17 |
| Wilkesboro | Wilkes | \$2,364.91 | 16 | 27 | \$1,309.52 | 25 | 26 | \$358.03 | 25 | 31 |
| Rose Hill | Duplin | \$2,283.23 | 17 | 112 | \$711.21 | 155 | 146 | \$292.42 | 59 | 97 |
| Murphy ^e | Cherokee | \$2,241.02 | 18 | _ | \$1,264.61 | 31 | — | \$412.19 | 15 | — |
| Zebulon | Wake | \$2,189.19 | 19 | 22 | \$1,596.18 | 16 | 17 | \$273.75 | 75 | 58 |
| Shallotte | Brunswick | \$2,148.31 | 20 | 23 | \$1,565.24 | 17 | 19 | \$301.04 | 51 | 120 |
| Beaufort | Carteret | \$2,135.59 | 21 | 28 | \$1,335.58 | 23 | 24 | \$374.99 | 22 | 34 |
| Tryon ^e | Polk | \$2,127.47 | 22 | _ | \$1,514.93 | 19 | _ | \$227.61 | 115 | _ |
| West Jefferson | Ashe | \$2,118.08 | 23 | 29 | \$1,519.42 | 18 | 22 | \$369.98 | 24 | 32 |
| Weaverville | Buncombe | \$2,089.26 | 24 | 21 | \$1,429.03 | 22 | 23 | \$438.58 | 12 | 16 |
| Maiden ^e | Catawba | \$2,079.04 | 25 | _ | \$1,434.23 | 21 | | \$344.10 | 33 | _ |
| Sylva | Jackson | \$2,070.36 | 26 | 26 | \$1,278.94 | 26 | 29 | \$319.52 | 44 | 42 |
| Franklin | Macon | \$2,038.60 | 27 | 25 | \$1,272.14 | 30 | 28 | \$305.13 | 49 | 38 |
| Weldon | Halifax | \$2,030.50 | 28 | 58 | \$1,482.58 | 20 | 51 | \$136.79 | 166 | 103 |
| Canton | Haywood | \$1,984.44 | 29 | 31 | \$1,317.13 | 24 | 25 | \$382.78 | 19 | 25 |
| Pittsboro | Chatham | \$1,972.90 | 30 | 36 | \$1,277.83 | 28 | 31 | \$256.38 | 90 | 124 |
| Youngsville | Franklin | \$1,967.69 | 31 | 33 | \$1,278.85 | 27 | 33 | \$292.27 | 60 | 79 |
| Elizabethtown ^e | Bladen | \$1,919.07 | 32 | — | \$1,022.44 | 59 | — | \$274.84 | 74 | — |
| Rolesville | Wake | \$1,917.44 | 33 | 34 | \$1,275.01 | 29 | 32 | \$280.50 | 64 | 100 |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|-------------------------|--------------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|-----|-----|
| North Wilkesboro | Wilkes | \$1,862.92 | 34 | 48 | \$1,111.92 | 42 | 45 | \$378.20 | 20 | 29 |
| Bermuda Run | Davie | \$1,860.66 | 35 | 41 | \$1,047.36 | 54 | 55 | \$252.35 | 98 | 110 |
| Belhaven | Beaufort | \$1,846.46 | 36 | 65 | \$1,025.18 | 57 | 72 | \$319.33 | 45 | 23 |
| Elkin | Surry | \$1,838.23 | 37 | 38 | \$997.06 | 65 | 58 | \$473.93 | 10 | 22 |
| Troutman | Iredell | \$1,819.06 | 38 | 39 | \$1,256.71 | 33 | 30 | \$331.36 | 41 | 47 |
| Jamestown | Guilford | \$1,778.83 | 39 | 42 | \$1,169.20 | 38 | 40 | \$246.27 | 102 | 119 |
| Madison | Rockingham | \$1,751.18 | 40 | 51 | \$1,258.84 | 32 | 35 | \$235.70 | 110 | 117 |
| Carthage | Moore | \$1,737.68 | 41 | 43 | \$1,168.30 | 39 | 39 | \$344.54 | 32 | 28 |
| Newport | Carteret | \$1,733.90 | 42 | 35 | \$1,066.59 | 52 | 48 | \$205.41 | 136 | 81 |
| Mount Pleasant | Cabarrus | \$1,733.80 | 43 | 49 | \$1,140.71 | 41 | 38 | \$293.84 | 58 | 102 |
| Laurel Park | Henderson | \$1,728.49 | 44 | 52 | \$1,237.15 | 34 | 34 | \$356.97 | 26 | 63 |
| Ellerbe | Richmond | \$1,705.20 | 45 | 131 | \$725.74 | 148 | 141 | \$255.33 | 94 | 108 |
| Swansboro | Onslow | \$1,694.70 | 46 | 54 | \$949.20 | 75 | 75 | \$406.01 | 16 | 30 |
| Calabash | Brunswick | \$1,692.97 | 47 | 50 | \$1,093.80 | 44 | 49 | \$353.35 | 27 | 33 |
| Calabasii | DIUIISWICK | \$1,022.97 | 47 | 50 | J1,0J3.00 | 44 | 49 | JJJ.JJ | 27 | 55 |
| AVERAGE BURDEN - | | | | | | | | | | |
| Pilot Mountain | Surry | \$1,691.16 | 48 | 53 | \$1,005.39 | 62 | 63 | \$436.99 | 13 | 21 |
| Burnsville | Yancey | \$1,673.75 | 49 | 44 | \$1,217.81 | 35 | 27 | \$298.09 | 52 | 45 |
| St. James | Brunswick | \$1,672.37 | 50 | 47 | \$1,149.23 | 40 | 36 | \$343.15 | 34 | 41 |
| Cramerton | Gaston | \$1,659.51 | 51 | 64 | \$1,099.79 | 43 | 47 | \$263.37 | 83 | 121 |
| Benson | Johnston | \$1,655.57 | 52 | 61 | \$1,080.90 | 47 | 57 | \$301.56 | 50 | 71 |
| Spruce Pine | Mitchell | \$1,648.37 | 53 | 85 | \$919.26 | 86 | 89 | \$345.91 | 29 | 43 |
| Whispering Pines | Moore | \$1,648.29 | 54 | 56 | \$1,172.55 | 37 | 37 | \$338.54 | 37 | 59 |
| Kenly | Johnston | \$1,647.90 | 55 | 55 | \$1,203.30 | 36 | 43 | \$149.58 | 160 | 48 |
| Burgaw | Pender | \$1,636.15 | 56 | 24 | \$1,065.64 | 53 | 69 | \$277.49 | 68 | 73 |
| Louisburg | Franklin | \$1,635.15 | 57 | 57 | \$1,039.24 | 55 | 53 | \$119.36 | 178 | 143 |
| Navassa | Brunswick | \$1,626.72 | 58 | 40 | \$1,077.28 | 49 | 41 | \$311.88 | 48 | 36 |
| Pinebluff | Moore | \$1,617.33 | 59 | 46 | \$1,082.26 | 46 | 78 | \$345.13 | 31 | 26 |
| Cape Carteret | Carteret | \$1,606.85 | 60 | 59 | \$1,074.53 | 50 | 44 | \$294.53 | 57 | 65 |
| Ahoskie | Hertford | \$1,602.79 | 61 | 86 | \$915.74 | 88 | 100 | \$337.14 | 38 | 86 |
| Belville | Brunswick | \$1,601.94 | 62 | 69 | \$1,024.67 | 58 | 56 | \$345.90 | 30 | 66 |
| Creedmoor | Granville | \$1,596.84 | 63 | 99 | \$1,002.91 | 63 | 59 | \$184.63 | 143 | 169 |
| Wallace | Duplin | \$1,580.41 | 64 | 67 | \$818.98 | 112 | 110 | \$294.84 | 56 | 125 |
| Holly Ridge | Onslow | \$1,576.23 | 65 | 30 | \$998.04 | 64 | 42 | \$169.30 | 151 | 13 |
| Robersonville | Martin | \$1,574.25 | 66 | 88 | \$882.66 | 95 | 96 | \$273.32 | 76 | 94 |
| Farmville | Pitt | \$1,565.60 | 67 | 19 | \$783.62 | 125 | 117 | \$339.24 | 35 | 70 |
| Randleman | Randolph | \$1,547.60 | 68 | 62 | \$1,068.69 | 51 | 50 | \$277.19 | 69 | 64 |
| Stanley | Gaston | \$1,523.09 | 69 | 72 | \$994.73 | 66 | 60 | \$212.84 | 130 | 136 |
| Marshville | Union | \$1,513.60 | 70 | 72 | \$1,079.99 | 48 | 46 | \$180.78 | 145 | 162 |
| Bladenboro | Bladen | | 70 | 68 | \$840.54 | 105 | 102 | \$210.47 | 131 | 146 |
| Robbins | Moore | \$1,494.67 \$1,404.18 | 72 | 45 | \$840.54 \$1,006.43 | 61 | 54 | | 163 | 20 |
| | | \$1,494.18 \$1,492.21 | | | | | | \$143.46 | | |
| Stoneville Jefferson | Rockingham Ashe | \$1,493.21 | 73 | 81 | \$947.29 | 78 | 84 | \$234.61 \$274.20 | 111 | 129 |
| | | \$1,483.03 | 74 75 | 100 | \$940.90 \$990.41 | 80 | 86 | \$374.20 \$227.07 | 23 | 35 |
| Lake Waccamaw | Columbus | \$1,480.42 | 75 | 90 76 | \$889.41 | 92 | 101 | \$227.07 | 116 | 134 |
| Broadway | Lee | \$1,476.20 | 76 | 76 | \$947.53 | 77 | 68 | \$334.96 | 39 | 49 |
| Cedar Point | Carteret | \$1,474.78 | 77 | 66 | \$920.99 | 85 | 74 | \$243.83 | 105 | 113 |
| Dobson | Surry | \$1,467.83 | 78 | 74 | \$782.16 | 127 | 127 | \$394.71 | 18 | 27 |
| Spencer | Rowan | \$1,467.63 | 79 | 79 | \$939.01 | 81 | 76 | \$296.32 | 54 | 68 |
| Princeton | Johnston | \$1,454.03 | 80 | 102 | \$954.42 | 74 | 93 | \$251.40 | 99 | 104 |
| Mayodan | Rockingham | \$1,452.73 | 81 | 70 | \$948.23 | 76 | 61 | \$276.73 | 70 | 84 |
| Franklinton | Franklin | \$1,429.57 | 82 | 82 | \$986.21 | 68 | 67 | \$119.36 | 178 | 160 |
| Carolina Shores | Brunswick | \$1,427.50 | 83 | 60 | \$1,086.97 | 45 | 52 | \$145.24 | 162 | 62 |
| Walkertown | Forsyth | \$1,424.15 | 84 | 146 | \$1,027.57 | 56 | 94 | \$255.96 | 93 | 154 |
| East Spencer | Rowan | \$1,422.85 | 85 | 83 | \$968.00 | 71 | 62 | \$261.71 | 86 | 96 |
| Scotland Neck | Halifax | \$1,405.71 | 86 | 32 | \$807.21 | 119 | 103 | \$136.79 | 166 | 145 |
| Landis | Rowan | \$1,404.84 | 87 | 98 | \$861.43 | 101 | 97 | \$297.10 | 53 | 74 |
| Bryson City | Swain | \$1,404.43 | 88 | 71 | \$642.16 | 170 | 158 | \$325.48 | 43 | 53 |
| Warsaw | Duplin | \$1,402.73 | 89 | 77 | \$759.12 | 138 | 135 | \$246.55 | 101 | 67 |
| Ayden | Pitt | \$1,402.20 | 90 | 96 | \$681.41 | 162 | 156 | \$338.62 | 36 | 51 |
| Clyde | Haywood | \$1,396.31 | 91 | 63 | \$978.39 | 70 | 66 | \$176.12 | 146 | 18 |
| Red Springs | Robeson | \$1,388.88 | 92 | 73 | \$686.05 | 159 | 153 | \$134.31 | 170 | 99 |
| Jonesville | Yadkin | \$1,387.26 | 93 | 80 | \$930.10 | 84 | 70 | \$201.52 | 138 | 153 |
| Chadbourn | Columbus | \$1,382.64 | 94 | 87 | \$778.65 | 130 | 121 | \$108.31 | 184 | 82 |
| | | · • | | | | | | | | |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|---------------------------------|------------------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|------------|------------|
| Midland | Cabarrus | \$1,380.53 | 95 | 37 | \$909.07 | 89 | 80 | \$223.62 | 119 | 155 |
| Sparta | Alleghany | \$1,379.95 | 96 | 75 | \$987.77 | 67 | 82 | \$136.58 | 168 | 39 |
| Rutherfordton | Rutherford | \$1,375.77 | 97 | 104 | \$868.75 | 99 | 95 | \$280.54 | 63 | 90 |
| Pine Level | Johnston | \$1,374.38 | 98 | 117 | \$891.02 | 91 | 108 | \$228.50 | 114 | 127 |
| Tabor City | Columbus | \$1,373.48 | 99 | 116 | \$769.97 | 135 | 139 | \$261.68 | 88 | 88 |
| Dallas | Gaston | \$1,371.90 | 100 | 110 | \$834.48 | 107 | 104 | \$279.17 | 66 | 112 |
| Norlina ^e | Warren | \$1,371.65 | 101 | _ | \$1,007.05 | 60 | _ | \$111.31 | 183 | _ |
| Hertford | Perquimans | \$1,369.95 | 102 | 114 | \$818.56 | 113 | 116 | \$253.31 | 97 | 98 |
| Raeford ^e | Hoke | \$1,368.74 | 103 | | \$821.26 | 109 | — | \$210.00 | 132 | — |
| Long View | Catawba | \$1,367.92 | 104 | 94 | \$786.30 | 124 | 113 | \$377.86 | 21 | 24 |
| Garysburg | Northampton | \$1,365.69 | 105 | 89 | \$956.67 | 73 | 79 | \$67.67 | 188 | 165 |
| Beulaville | Duplin | \$1,364.34 | 106 | 97 | \$767.54 | 136 | 130 | \$245.22 | 104 | 139 |
| Mars Hill | Madison | \$1,360.63 | 107 | 95 | \$942.75 | 79 | 71 | \$202.40 | 137 | 151 |
| China Grove | Rowan | \$1,360.19 | 108 | 122 | \$853.32 | 103 | 88 | \$243.20 | 106 | 80 |
| Lowell | Gaston | \$1,358.54 | 109 | 121 | \$916.72 | 87 | 81 | \$237.92 | 108 | 157 |
| Oakboro T | Stanly | \$1,358.05 | 110 | 128 | \$799.74 | 120 | 107 | \$232.16 | 112 | 152 |
| Troy | Montgomery Burke | \$1,346.66 \$1,344.38 | 111 112 | 93 109 | \$777.97 ¢910.22 | 131 111 | 114 126 | \$262.00 \$218.38 | 85 120 | 69 126 |
| Valdese Biscoe | | \$1,344.38 \$1,343.72 | 112 | 109 | \$819.33 \$901.29 | 90 | 77 | \$218.38 \$101.79 | 120 185 | 126 |
| Ramseur | Montgomery Randolph | \$1,343.73 \$1,339.37 | 115 | 92 | \$901.29 \$874.95 | 90 96 | 90 | \$268.36 | 79 | 61 |
| Four Oaks | Johnston | \$1,338.89 | 114 | 132 | \$868.85 | 98 | 120 | \$208.30 \$218.07 | 121 | 140 |
| Murfreesboro | Hertford | \$1,337.21 | 116 | 145 | \$791.68 | 123 | 137 | \$270.71 | 77 | 115 |
| Rural Hall | Forsyth | \$1,327.85 | 117 | 113 | \$982.52 | 69 | 64 | \$226.84 | 117 | 123 |
| La Grange | Lenoir | \$1,327.50 | 118 | 142 | \$774.17 | 134 | 134 | \$213.68 | 128 | 149 |
| Mount Gilead | Montgomery | \$1,326.29 | 119 | 103 | \$865.03 | 100 | 87 | \$217.06 | 123 | 130 |
| Mount Olive | Wayne | \$1,325.08 | 120 | 11 | \$744.12 | 144 | 14 | \$245.69 | 103 | 6 |
| Rockwell | Rowan | \$1,323.86 | 121 | 147 | \$779.08 | 129 | 131 | \$296.26 | 55 | 75 |
| Taylorsville | Alexander | \$1,316.99 | 122 | 108 | \$746.79 | 143 | 128 | \$254.49 | 96 | 105 |
| Haw River | Alamance | \$1,314.88 | 123 | 101 | \$839.92 | 106 | 99 | \$284.53 | 61 | 89 |
| Wingate | Union | \$1,310.26 | 124 | 119 | \$931.25 | 83 | 73 | \$162.56 | 156 | 173 |
| St. Pauls | Robeson | \$1,307.33 | 125 | 84 | \$675.23 | 164 | 145 | \$311.94 | 47 | 44 |
| Lake Park | Union | \$1,306.33 | 126 | 124 | \$958.69 | 72 | 65 | \$170.75 | 147 | 166 |
| Lillington ^e | Harnett | \$1,305.17 | 127 | — | \$936.75 | 82 | — | \$116.40 | 181 | — |
| Denton | Davidson | \$1,304.05 | 128 | 115 | \$871.48 | 97 | 98 | \$265.28 | 81 | 83 |
| Richlands | Onslow | \$1,297.78 | 129 | 143 | \$724.22 | 149 | 149 | \$325.91 | 42 | 95 |
| Granite Quarry | Rowan | \$1,291.43 | 130 | 125 | \$818.37 | 114 | 119 | \$259.74 | 89 | 118 |
| Stanfield | Stanly | \$1,288.41 | 131 | 137 | \$780.99 | 128 | 111 | \$268.05 | 80 | 93 |
| Liberty | Randolph | \$1,287.42 | 132 | 120 | \$795.39 | 121 | 115 | \$283.77 \$108.22 | 62 | 57 |
| Enfield | Halifax Harnett | \$1,283.48 \$1,274.22 | 133 134 | 136 | \$757.54 \$925.10 | 140 108 | 124 | \$198.23 \$197.84 | 139 140 | 161 |
| Angier ^e Pembroke | Robeson | \$1,274.23 \$1,271.89 | 134 | 107 | \$825.19 \$723.89 | 150 | 138 | \$137.84 \$134.31 | 140 | 77 |
| Walnut Cove | Stokes | \$1,269.05 | 135 | 129 | \$813.61 | 115 | 138 | \$170.20 | 148 | 164 |
| Fremont | Wayne | \$1,265.85 | 130 | 149 | \$754.66 | 141 | 152 | \$256.18 | 91 | 107 |
| Elm City ^e | Wilson | \$1,260.42 | 138 | | \$887.12 | 94 | | \$139.76 | 165 | |
| Vanceboro | Craven | \$1,245.26 | 139 | 134 | \$711.93 | 153 | 142 | \$237.15 | 109 | 132 |
| Spindale ^e | Rutherford | \$1,244.16 | 140 | _ | \$758.49 | 139 | _ | \$275.16 | 72 | _ |
| Lucama | Wilson | \$1,236.49 | 141 | 126 | \$777.82 | 132 | 122 | \$195.60 | 141 | 156 |
| | | _ | | | | | | | | |
| LOWER BURDEN — | | | | | | | | | | |
| Erwin ^e | Harnett | \$1,236.45 | 142 | | \$761.23 | 137 | | \$194.62 | 142 | |
| Yadkinville | Yadkin | \$1,233.30 | 143 | 123 | \$887.94 | 93 | 83 | \$216.50 | 124 | 144 |
| Grifton | Pitt | \$1,227.18 | 144 | 150 | \$674.94 | 165 | 151 | \$333.65 | 40 | 87 |
| Flat Rock | Henderson | \$1,213.69 \$1,213.45 | 145 146 | 130 | \$859.22 \$820.41 | 102 | 91 100 | \$232.06 \$165.74 | 113 | 114 |
| Ranlo | Gaston | \$1,213.45 | 146 | 140 | \$820.41 \$574.60 | 110 | 109 | \$165.74 | 153 | 167 |
| Snow Hill Granite Falls | Greene Caldwell | \$1,209.10 \$1,206.73 | 147 148 | 162 133 | \$571.68 \$776.86 | 178 133 | 164 123 | \$182.95 \$215.72 | 144 125 | 159 128 |
| Stedman | Cumberland | \$1,206.73 \$1,204.78 | 148 149 | 133 | \$776.86 \$795.36 | 133 | 123 | \$215.72 \$274.91 | 125 73 | 92 |
| Bethel | Pitt | \$1,204.78 \$1,202.98 | 149 150 | 138 | \$795.36 \$679.13 | 122 | 125 | \$274.91 \$165.62 | 73 154 | 92 37 |
| Boonville | Yadkin | \$1,202.98 \$1,200.51 | 150 151 | 127 | \$679.13 \$842.25 | 103 | 92 | \$165.62 \$208.41 | 154 134 | 37 141 |
| Maysville | Jones | \$1,178.66 | 151 | 155 | \$739.17 | 145 | 136 | \$208.41 \$117.53 | 180 | 178 |
| Rowland | Robeson | \$1,176.00 | 152 | 105 | \$664.68 | 166 | 150 | \$134.31 | 170 | 50 |
| Badin | Stanly | \$1,146.70 | 155 | 157 | \$617.82 | 173 | 162 | \$276.13 | 71 | 78 |
| Coats ^e | Harnett | \$1,138.21 | 155 | | \$737.12 | 146 | | \$116.40 | 181 | |
| Brunswick | Columbus | \$1,132.88 | 156 | 161 | \$587.48 | 177 | 169 | \$261.69 | 87 | 91 |
| | | | | | | | | | | |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|-------------------------------|---------------------|---------------------------------|--------------|----------------|--------------------------------------|--------------|--------------|----------------------------------|------------|------------|
| River Bend | Craven | \$1,121.72 | 157 | 141 | \$732.02 | 147 | 132 | \$238.90 | 107 | 131 |
| Sharpsburg | Nash | \$1,109.36 | 158 | 148 | \$683.32 | 160 | 157 | \$125.57 | 177 | 109 |
| Franklinville | Randolph | \$1,100.76 | 159 | 163 | \$660.31 | 167 | 167 | \$280.01 | 65 | 85 |
| Eastover | Cumberland | \$1,100.10 | 160 | 151 | \$700.90 | 157 | 150 | \$269.87 | 78 | 76 |
| Tobaccoville | Forsyth | \$1,099.09 | 161 | 164 | \$701.96 | 156 | 144 | \$161.24 | 157 | 168 |
| Mineral Springs | Union | \$1,088.70 | 162 | 158 | \$808.85 | 117 | 105 | \$134.54 | 169 | 180 |
| Hudson | Caldwell | \$1,087.85 | 163 | 152 | \$718.83 | 152 | 143 | \$208.44 | 133 | 148 |
| Fairview | Union | \$1,086.76 | 164 | 160 | \$807.70 | 118 | 106 | \$134.11 | 176 | 181 |
| Maxton | Robeson | \$1,078.96 | 165 | 135 | \$616.22 | 174 | 160 | \$134.31 | 170 | 56 |
| Wilson's Mill ^e | Johnston | \$1,072.03 | 166 | | \$811.72 | 116 | | \$149.58 | 160 | |
| Boiling Springs | Cleveland | \$1,070.88 | 167 | 159 | \$700.17 | 158 | 147 | \$161.16 | 158 | 172 |
| Bayboro | Pamlico | \$1,063.95 | 168 | 156 | \$783.51 | 126 | 112 | \$149.97 | 159 | 176 |
| Drexel | Burke | \$1,053.26 | 169 | 165 | \$659.89 | 168 | 165 | \$213.54 | 129 | 158 |
| Trent Woods | Craven | \$1,042.78 | 170 | 144 | \$711.88 | 154 | 129 | \$205.96 | 135 | 122 |
| Glen Alpine | Burke | \$1,020.18 | 171 | 173 | \$633.38 | 172 | 168 | \$215.66 | 126 | 170 |
| Fairmont | Robeson | \$1,006.32 | 172 | 139 | \$644.62 | 169 | 159 | \$134.31 | 170 | 60 |
| Archer Lodge | Johnston | \$1,003.56 | 173 | 170 | \$722.88 | 151 | 155 | \$169.70 | 150 | 175 |
| Pinetops Rhodhiss | Edgecombe Burke | \$993.28 | 174 | 153 | \$634.39 | 171 | 161 | \$81.43 | 187 155 | 137 |
| Pleasant Garden | Guilford | \$990.59 \$974.01 | 175 176 | 169 167 | \$682.15 \$749.82 | 161 142 | 163 140 | \$164.16 \$141.83 | 155 164 | 174 177 |
| Windsor | Bertie | \$974.01 \$954.88 | 176 | 154 | \$465.13 | 142 | 140 | \$141.85 \$214.10 | 104 | 147 |
| Wentworth | | | 177 | 168 | | 181 | 173 | \$214.10 \$278.29 | 67 | 72 |
| Polkton | Rockingham Anson | \$950.12 \$945.35 | 178 | 171 | \$535.35 \$569.86 | 179 | 175 | \$278.29 \$225.52 | 118 | 138 |
| Hildebran | Burke | \$928.06 | 180 | 174 | \$605.30 | 175 | 170 | \$225.52 \$169.16 | 152 | 171 |
| Yanceyville | Caswell | \$915.05 | 180 | 166 | \$599.32 | 175 | 166 | \$97.83 | 186 | 179 |
| Red Oak | Nash | \$889.59 | 182 | 176 | \$509.54 | 178 | 176 | \$264.60 | 82 | 111 |
| Rutherford College | Burke | \$877.25 | 183 | 178 | \$567.27 | 180 | 175 | \$170.19 | 149 | 163 |
| Swepsonville | Alamance | \$876.85 | 183 | 178 | \$441.69 | 188 | 181 | \$315.43 | 46 | 46 |
| Wallburg | Davidson | \$866.37 | 185 | 175 | \$520.35 | 182 | 172 | \$262.94 | 84 | 101 |
| Gamewell | Caldwell | \$820.12 | 186 | 181 | \$463.70 | 186 | 172 | \$254.86 | 95 | 142 |
| Cajah's Mountain | Caldwell | \$819.51 | 187 | 180 | \$463.70 | 186 | 178 | \$256.03 | 92 | 133 |
| Midway | Davidson | \$818.82 | 188 | 177 | \$517.42 | 183 | 174 | \$217.29 | 122 | 135 |
| NOT RANKED (INCO | | • • • • | | | | | | 1 | | |
| Andrews ^d | Cherokee | | _ | | | _ | _ | _ | _ | _ |
| Claremont ^b | Catawba | _ | _ | 18 | _ | _ | 16 | | _ | 52 |
| Connelly Springs ^b | Burke | | _ | 179 | | _ | 177 | | _ | 150 |
| Gaston ^c | Northampton | | _ | | | | _ | _ | _ | |
| Green Level ^c | Alamance | | _ | _ | | _ | _ | _ | _ | _ |
| Hemby Bridge ^c | Union | | _ | _ | | _ | _ | _ | _ | _ |
| Locust | Stanly | _ | _ | | _ | | _ | _ | _ | |
| Norwood ^b | Stanly | _ | _ | 91 | _ | _ | 85 | _ | _ | 55 |
| Plymouth ^b | Washington | _ | _ | 118 | _ | _ | 133 | _ | _ | 116 |
| Princeville | Edgecombe | _ | _ | | _ | | _ | _ | _ | |
| Roseboro ^{c, d} | Sampson | _ | _ | _ | _ | | _ | _ | _ | |
| Southport ^₅ | Brunswick | | _ | 20 | | _ | 21 | _ | _ | 54 |
| Spring Hope | Nash | | _ | _ | | | _ | _ | _ | _ |
| Sunset Beach ^b | Brunswick | — | — | 15 | — | — | 20 | — | — | 40 |
| MUNICIPALITIES | WITH POPU | LATIONS UN | DER 1, | 000 (22 | 0 MUNICIPAL | ITIES, | 191 RA | NKED) | | |
| HIGHER BURDEN — | UPPER QUARTILE | | | | | | | | | |
| Bald Head Island | Brunswick | \$57,645.11 | 1 | 1 | \$49,529.35 | 1 | 1 | \$365.78 | 15 | 12 |
| Duck | Dare | \$15,768.34 | 2 | 3 | \$8,807.69 | 4 | 4 | \$2,467.28 | 2 | 2 |
| Indian Beach | Carteret | \$15,305.60 | 3 | 4 | \$11,658.81 | 3 | 3 | \$3,184.37 | 1 | 1 |
| Beech Mountain | Watauga | \$14,227.32 | 4 | 2 | \$12,457.76 | 2 | 2 | \$387.72 | 13 | 11 |
| Ocean Isle Beach | Brunswick | \$11,242.06 | 5 | 6 | \$5,064.42 | 7 | 6 | \$350.60 | 18 | 38 |
| Holden Beach | Brunswick | \$10,696.22 | 6 | 7 | \$3,615.49 | 9 | 10 | \$319.74 | 29 | 16 |
| Sugar Mountain | Avery | \$10,030.85 | 7 | 5 | \$7,051.82 | 6 | 5 | \$205.88 | 100 | 8 |
| Topsail Beach | Pender | \$9,208.88 | 8 | 8 | \$7,653.39 | 5 | 8 | \$134.22 | 158 | 6 |
| Highlands | Macon | \$6,828.86 | 9 | 9 | \$3,557.11 | 10 | 9 | \$997.47 | 4 | 3 |
| Seven Devils | Watauga | \$6,323.36 | 10 | 10 | \$4,698.46 | 8 | 7 | \$418.00 | 11 | 22 |
| North Topsail Beach | Onslow | \$6,056.15 | 11 | 11 | \$3,089.52 | 11 | 11 | \$1,072.67 | 3 | 5 |
| Caswell Beach | Brunswick | \$3,518.43 | 12 | 14 | \$2,347.31 | 12 | 13 | \$311.02 | 33 | 32 |
| | | | | | | | | | | |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|--------------------------|-----------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|----------|----------|
| Montreat | Buncombe | \$2,888.98 | 13 | 15 | \$1,933.50 | 14 | 14 | \$594.28 | 5 | 9 |
| Santeetlah | Graham | \$2,676.23 | 14 | 13 | \$2,162.73 | 13 | 12 | \$134.93 | 151 | 7 |
| Chocowinity ^e | Beaufort | \$2,420.57 | 15 | | \$1,018.31 | 43 | _ | \$154.08 | 134 | _ |
| White Lake | Bladen | \$2,304.05 | 16 | 16 | \$1,414.69 | 16 | 16 | \$124.19 | 168 | 24 |
| Saluda | Polk | \$2,260.79 | 17 | 19 | \$1,614.21 | 15 | 15 | \$289.10 | 49 | 119 |
| Colerain | Bertie | \$2,112.91 | 18 | 101 | \$698.89 | 128 | 120 | \$74.79 | 184 | 148 |
| Atkinson | Pender | \$2,076.81 | 19 | 25 | \$897.52 | 67 | 27 | \$274.14 | 58 | 81 |
| Newland | Avery | \$2,054.55 | 20 | 21 | \$1,371.21 | 17 | 17 | \$419.66 | 10 | 13 |
| Warrenton | Warren | \$2,029.67 | 21 | 22 | \$1,320.67 | 18 | 20 | \$224.35 | 88 | 108 |
| Walnut Creek | Wayne | \$1,912.08 | 22 | 32 | \$1,202.59 | 25 | 26 | \$396.81 | 12 | 25 |
| Catawba | Catawba | \$1,841.07 | 23 | 23 | \$1,222.71 | 23 | 18 | \$376.00 | 14 | 97 |
| Chimney Rock | Rutherford | \$1,820.26 | 24 | 24 | \$939.34 | 61 | 53 | \$342.36 | 22 | 36 |
| Columbus | Polk | \$1,791.68 | 25 | 26 | \$1,237.12 | 20 | 22 | \$284.94 | 52 | 57 |
| Dillsboro | Jackson | \$1,784.74 | 26 | 27 | \$1,268.86 | 19 | 21 | \$351.54 | 17 | 49 |
| Oriental | Pamlico | \$1,705.81 | 27 | 34 | \$1,191.99 | 26 | 23 | \$260.82 | 69 | 111 |
| Crossnore | Avery | \$1,703.27 | 28 | 28 | \$1,085.47 | 35 | 31 | \$425.91 | 8 | 10 |
| Severn | Northampton | \$1,696.86 | 29 | 31 | \$1,229.25 | 22 | 24 | \$67.67 | 187 | 159 |
| Foxfire | Moore | \$1,664.93 | 30 | 29 | \$1,229.58 | 21 | 19 | \$299.20 | 43 | 75 |
| Northwest | Brunswick | \$1,664.24 | 31 | 37 | \$1,091.55 | 32 | 39 | \$356.14 | 16 | 19 |
| Brookford | Catawba | \$1,661.81 | 32 | 36 | \$993.72 | 54 | 55 | \$345.40 | 20 | 23 |
| Columbia | Tyrrell | \$1,660.49 | 33 | 20 | \$1,204.92 | 24 | 28 | \$211.68 | 98 | 157 |
| Robbinsville | Graham | \$1,659.51 | 34 | 33 | \$1,057.19 | 41 | 45 | \$342.88 | 21 | 44 |
| Elk Park | Avery | \$1,652.33 | 35 | 40 | \$1,103.88 | 28 | 34 | \$419.85 | 9 | 14 |
| Bunn ^e | Franklin | \$1,641.32 | 36 | | \$1,086.45 | 34 | | \$119.36 | 173 | |
| Grandfather Village | Avery | \$1,625.25 | 37 | 18 | \$954.53 | 59 | 60 | \$529.41 | 6 | 4 |
| Grimesland | Pitt | \$1,620.00 | 38 | 120 | \$616.25 | 154 | 139 | \$165.62 | 120 | 41 |
| Cameron | Moore | \$1,615.23 | 39 | 39 | \$1,040.40 | 42 | 38 | \$340.70 \$260.56 | 23 | 27 |
| Clarkton | Bladen | \$1,604.53 | 40 | 45 | \$979.09 | 57 | 54 25 | \$260.56 | 70 | 83 |
| Bridgeton | Craven | \$1,602.42 | 41 | 30 | \$1,015.15 | 44 | 25 | \$440.72 | 7 | 54 |
| Woodland | Northampton | \$1,599.03 \$1,570.40 | 42 | 42 | \$984.20 | 55 | 59 20 | \$67.67 ¢242.77 | 187 | 166 |
| Sandy Creek | Brunswick | \$1,579.40 \$1,579.47 | 43 44 | 41 | \$1,103.74 \$1,077.co | 29 37 | 30 32 | \$312.77 | 31 36 | 42 31 |
| Vass Cleveland | Moore | \$1,579.17 \$1,572.78 | 44 45 | 38 55 | \$1,077.60 \$1,081.70 | 37 36 | 32 50 | \$304.89 \$204.06 | 36 45 | 70 |
| Dublin ^e | Rowan Bladen | \$1,572.78 \$1,552.29 | 45 46 | | \$1,081.70 \$205.64 | 36 91 | | \$294.96 \$214.28 | 45 95 | /0 |
| Pink Hill | Lenoir | \$1,552.29 \$1,550.75 | 40 47 | 56 | \$805.64 \$914.20 | 91 64 | 69 | | 95 81 | 92 |
| Goldston | Chatham | \$1,550.75 \$1,549.35 | 47 48 | 43 | \$914.20 \$1,072.94 | 64 38 | 36 | \$241.61 \$270.28 | 60 | 92 45 |
| | | | | 75 | ¥1,072.94 | 50 | 50 | ¥270.20 | 00 | τJ |
| AVERAGE BURDEN - | - SECOND AND T | HIRD QUARTILI | ES | | | | | | | |
| McAdenville | Gaston | \$1,538.19 | 49 | 53 | \$1,102.88 | 30 | 33 | \$262.22 | 66 | 102 |
| Bakersville | Mitchell | \$1,521.47 | 50 | 47 | \$998.31 | 52 | 49 | \$284.22 | 53 | 66 |
| Jackson | Northampton | \$1,514.64 | 51 | 49 | \$1,091.20 | 33 | 40 | \$153.88 | 137 | 143 |
| Taylortown | Moore | \$1,508.78 | 52 | 35 | \$1,172.79 | 27 | 29 | \$143.46 | 145 | 18 |
| Hayesville | Clay | \$1,498.93 | 53 | 58 | \$1,058.78 | 40 | 46 | \$251.55 | 76 | 106 |
| Macon | Warren | \$1,494.87 | 54 | 52 | \$936.99 | 62 | 63 | \$273.28 | 59 | 85 |
| Conway | Northampton | \$1,479.64 | 55 | 60 | \$1,070.24 | 39 | 42 | \$146.45 | 142 | 172 |
| Love Valley | Iredell | \$1,461.54 | 56 | 50 | \$854.34 | 78 | 64 | \$329.37 | 26 | 20 |
| Marshall | Madison | \$1,460.46 | 57 | 66 | \$942.20 | 60 | 56 | \$258.72 | 73 | 94 |
| Varnamtown | Brunswick | \$1,459.77 | 58 | 46 | \$1,002.79 | 48 | 47 | \$312.15 | 32 | 46 |
| Bear Grass | Martin | \$1,458.80 | 59 | 71 | \$747.73 | 109 | 106 | \$245.39 | 79 | 95 |
| Micro | Johnston | \$1,457.71 | 60 | 69 | \$889.62 | 68 | 77 | \$237.53 | 82 | 96 |
| Bethania | Forsyth | \$1,456.38 | 61 | 48 | \$997.79 | 53 | 41 | \$253.63 | 75 | 82 |
| Littleton | Halifax | \$1,450.64 | 62 | 76 | \$884.21 | 70 | 65 | \$233.51 | 85 | 118 |
| Rosman | Transylvania | \$1,430.71 | 63 | 51 | \$930.81 | 63 | 61 | \$189.15 | 103 | 121 |
| Seaboard | Northampton | \$1,422.51 | 64 | 61 | \$977.93 | 58 | 58 | \$67.67 | 187 | 162 |
| Rich Square | Northampton | \$1,420.06 | 65 | 54 | \$1,101.85 | 31 | 37 | \$67.67 | 187 | 168 |
| Candor | Montgomery | \$1,416.57 | 66 | 64 | \$980.02 | 56 | 43 | \$260.35 | 71 | 131 |
| Seagrove | Randolph | \$1,411.44 | 67 | 57 | \$1,014.01 | 45 | 51 | \$290.10 | 47 | 53 |
| Faison | Duplin | \$1,404.94 | 68 | 70 | \$759.34 | 105 | 98 | \$289.87 | 48 | 120 |
| Kenansville ^e | Duplin | \$1,396.02 | 69 | | \$775.20 | 98 | | \$304.72 | 37 | |
| Lilesville | Anson | \$1,381.39 | 70 | 68 | \$1,001.74 | 50 | 52 | \$180.94 | 111 | 149 |
| Saratoga | Wilson | \$1,380.91 | 71 | 65 | \$850.30 | 79 | 72 | \$215.67 | 93 | 122 |
| Halifax | Halifax | \$1,379.50 | 72 | 63 | \$826.47 | 85 | 80 | \$136.79 \$207.02 | 147 | 132 |
| Misenheimer | Stanly | \$1,366.82 | 73 | 90 77 | \$531.67 | 174 | 172 | \$287.02 \$242.50 | 50 | 72 |
| Stantonsburg | Wilson | \$1,357.99 | 74 | 77 | \$834.56 | 83 | 78 | \$212.50 | 96 | 126 |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|--------------------------|-------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|-----|-----|
| Whitakers | Edgecombe | \$1,355.34 | 75 | 73 | \$799.56 | 93 | 91 | \$237.02 | 83 | 74 |
| Fair Bluff ^e | Columbus | \$1,349.49 | 76 | — | \$782.39 | 95 | _ | \$226.88 | 87 | _ |
| Winfall ^e | Perquimans | \$1,347.74 | 77 | — | \$1,012.72 | 46 | _ | \$90.99 | 182 | _ |
| Sims | Wilson | \$1,338.23 | 78 | 89 | \$865.97 | 75 | 71 | \$216.62 | 92 | 136 |
| Teachey | Duplin | \$1,337.15 | 79 | 80 | \$722.68 | 115 | 113 | \$300.70 | 42 | 88 |
| Faith | Rowan | \$1,322.74 | 80 | 84 | \$865.39 | 76 | 70 | \$295.70 | 44 | 69 |
| Old Fort | McDowell | \$1,314.83 | 81 | 93 | \$817.42 | 87 | 92 | \$301.06 | 40 | 48 |
| Middlesex | Nash | \$1,313.72 | 82 | 72 | \$848.70 | 80 | 83 | \$130.56 | 166 | 55 |
| Cooleemee | Davie | \$1,313.68 | 83 | 79 | \$806.54 | 90 | 87 | \$254.06 | 74 | 78 |
| Bolivia | Brunswick | \$1,299.72 | 84 | 44 | \$1,005.56 | 47 | 48 | \$145.24 | 143 | 17 |
| Pikeville | Wayne | \$1,296.52 | 85 | 95 | \$826.68 | 84 | 96 | \$143.41 | 146 | 67 |
| Tar Heel | Bladen | \$1,295.01 | 86 | 129 | \$714.26 | 121 | 110 | \$171.04 | 115 | 156 |
| Jamesville | Martin | \$1,294.47 | 87 | 112 | \$811.96 | 89 | 97 | \$265.62 | 61 | 80 |
| Hot Springs ^e | Madison | \$1,293.49 | 88 | — | \$843.58 | 81 | — | \$264.49 | 64 | |
| Webster | Jackson | \$1,277.93 | 89 | 85 | \$877.49 | 72 | 66 | \$234.30 | 84 | 110 |
| Bailey | Nash | \$1,272.25 | 90 | 62 | \$876.82 | 73 | 73 | \$125.57 | 167 | 39 |
| Fountain | Pitt | \$1,265.96 | 91 | 83 | \$745.82 | 110 | 90 | \$308.47 | 35 | 37 |
| Harmony | Iredell | \$1,263.32 | 92 | 12 | \$708.03 | 124 | 119 | \$338.22 | 25 | 26 |
| St. Helena | Pender | \$1,257.49 | 93 | 91 | \$772.84 | 100 | 125 | \$349.82 | 19 | 21 |
| Star | Montgomery | \$1,252.73 | 94 | 98 | \$781.16 | 96 | 88 | \$262.04 | 67 | 135 |
| Lewiston Woodville | Bertie | \$1,252.11 | 95 | 138 | \$620.60 | 150 | 143 | \$74.79 | 184 | 112 |
| Hobgood | Halifax | \$1,248.71 | 96 | 113 | \$726.39 | 114 | 100 | \$136.79 | 147 | 142 |
| Washington Park | Beaufort | \$1,245.41 | 97 | 74 | \$1,001.73 | 51 | 57 | \$154.08 | 134 | 51 |
| Bostic | Rutherford | \$1,233.94 | 98 | 94 | \$784.66 | 94 | 86 | \$186.97 | 104 | 145 |
| Minnesott Beach | Pamlico | \$1,227.54 | 99 | 59 | \$1,001.78 | 49 | 35 | \$134.03 | 159 | 114 |
| Magnolia | Duplin | \$1,222.65 | 100 | 78 | \$631.83 | 145 | 148 | \$246.07 | 78 | 56 |
| Roper | Washington | \$1,221.38 | 101 | 81 | \$716.37 | 120 | 116 | \$221.12 | 90 | 107 |
| Ronda | Wilkes | \$1,220.91 | 102 | 87 | \$706.71 | 125 | 108 | \$325.35 | 27 | 15 |
| Pantego | Beaufort | \$1,214.38 | 103 | 67 | \$879.02 | 71 | 79 | \$154.08 | 134 | 34 |
| Watha | Pender | \$1,209.44 | 104 | 100 | \$756.31 | 106 | 128 | \$323.55 | 28 | 40 |
| Oak City | Martin | \$1,202.45 | 105 | 111 | \$769.21 | 102 | 103 | \$170.88 | 116 | 89 |
| East Bend | Yadkin | \$1,196.65 | 106 | 96 | \$901.03 | 66 | 62 | \$193.76 | 102 | 140 |
| Peletier | Carteret | \$1,190.34 | 107 | 103 | \$812.13 | 88 | 81 | \$212.20 | 97 | 123 |
| Bogue | Carteret | \$1,178.78 | 108 | 104 | \$805.60 | 92 | 82 | \$210.20 | 99 | 117 |
| Vandemere ^e | Pamlico | \$1,177.94 | 109 | — | \$889.01 | 69 | — | \$134.03 | 159 | — |
| Lasker | Northampton | \$1,174.93 | 110 | 105 | \$872.49 | 74 | 76 | \$67.67 | 187 | 180 |
| MacClesfield | Edgecombe | \$1,170.50 | 111 | 126 | \$632.49 | 144 | 145 | \$184.89 | 108 | 154 |
| Bolton | Columbus | \$1,170.45 | 112 | 141 | \$652.19 | 138 | 138 | \$261.63 | 68 | 133 |
| Sedalia | Guilford | \$1,164.78 | 113 | 116 | \$911.02 | 65 | 68 | \$180.07 | 113 | 147 |
| Hookerton | Greene | \$1,160.14 | 114 | 17 | \$543.34 | 171 | 165 | \$169.63 | 118 | 151 |
| Mesic | Pamlico | \$1,159.63 | 115 | 115 | \$835.06 | 82 | 75 | \$165.09 | 122 | 161 |
| Winton | Hertford | \$1,155.14 | 116 | 108 | \$749.79 | 107 | 114 | \$161.14 | 127 | 84 |
| Everetts | Martin | \$1,151.10 | 117 | 137 | \$717.70 | 118 | 123 | \$233.14 | 86 | 105 |
| Falkland | Pitt | \$1,144.41 | 118 | 107 | \$656.70 | 136 | 122 | \$340.52 | 24 | 28 |
| Harrellsville | Hertford | \$1,143.00 | 119 | 144 | \$708.93 | 123 | 133 | \$242.58 | 80 | 129 |
| Linden | Cumberland | \$1,128.08 | 120 | 117 | \$636.18 | 143 | 144 | \$283.52 | 54 | 62 |
| Sandyfield | Columbus | \$1,123.55 | 121 | 151 | \$645.30 | 140 | 151 | \$265.07 | 62 | 100 |
| Pollocksville | Jones | \$1,117.11 | 122 | 133 | \$712.09 | 122 | 117 | \$151.33 | 140 | 179 |
| Cofield | Hertford | \$1,116.74 | 123 | 121 | \$778.52 | 97 | 115 | \$161.14 | 127 | 99 |
| Seven Springs | Wayne | \$1,106.44 | 124 | 154 | \$700.45 | 127 | 152 | \$220.71 | 91 | 116 |
| Stovall | Granville | \$1,105.68 | 125 | 125 | \$717.24 | 119 | 111 | \$185.20 | 107 | 109 |
| Wade | Cumberland | \$1,098.26 | 126 | 124 | \$688.56 | 131 | 129 | \$283.24 | 55 | 58 |
| New London | Stanly | \$1,098.16 | 127 | 99 | \$765.65 | 104 | 89 | \$109.89 | 178 | 65 |
| Simpson | Pitt | \$1,089.78 | 128 | 88 | \$730.54 | 112 | 104 | \$165.62 | 120 | 30 |
| Wagram | Scotland | \$1,084.41 | 129 | 110 | \$773.36 | 99 | 94 | \$156.53 | 131 | 103 |
| Walstonburg | Greene | \$1,079.48 | 130 | 135 | \$616.91 | 152 | 136 | \$161.67 | 126 | 134 |
| Gibson | Scotland | \$1,070.43 | 131 | 109 | \$769.40 | 101 | 93 | \$156.53 | 131 | 101 |
| Lansing ^e | Ashe | \$1,064.88 | 132 | — | \$743.20 | 111 | — | \$159.37 | 129 | — |
| East Arcadia | Bladen | \$1,063.80 | 133 | 140 | \$651.10 | 139 | 121 | \$153.54 | 138 | 173 |
| Dobbins Heights | Richmond | \$1,063.56 | 134 | 136 | \$637.05 | 142 | 146 | \$300.73 | 41 | 52 |
| Aulander | Bertie | \$1,059.71 | 135 | 106 | \$695.25 | 129 | 126 | \$74.79 | 184 | 127 |
| Greenevers ^e | Duplin | \$1,056.02 | 136 | — | \$545.06 | 170 | — | \$294.30 | 46 | — |
| Leggett | Edgecombe | \$1,049.27 | 137 | 148 | \$706.10 | 126 | 131 | \$185.83 | 106 | 144 |
| Creswell | Washington | \$1,048.33 | 138 | 118 | \$686.94 | 132 | 109 | \$203.95 | 101 | 128 |
| | | | | | | | | | | |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDE PER CAPITA | | |
|--------------------------|-----------------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|----------------------------------|-----|----------|
| Alamance | Alamance | \$1,043.78 | 139 | 146 | \$626.00 | 149 | 137 | \$277.86 | 56 | 93 |
| Falcon | Cumberland | \$1,043.78 \$1,043.73 | 140 | 140 | | | 157 | | 50 | 93 61 |
| | | | | | \$610.41 | 155 | | \$286.50 | | |
| Stonewall | Pamlico | \$1,041.98 | 141 | 75 | \$819.99 | 86 | 44 | \$134.03 | 159 | 130 |
| Calypso | Duplin | \$1,040.99 | 142 | 114 | \$593.61 | 161 | 161 | \$122.49 | 169 | 115 |
| Cerro Gordo | Columbus | \$1,040.53 | 143 | 131 | \$580.53 | 163 | 160 | \$108.31 | 179 | 79 |
| LOWER BURDEN — | LOWER QUARTIL | E | | | | | | | | |
| Peachland | Anson | \$1,038.81 | 144 | 147 | \$663.66 | 134 | 134 | \$186.31 | 105 | 125 |
| Stem | Granville | \$1,029.67 | 145 | 132 | \$860.94 | 77 | 74 | \$83.87 | 183 | 155 |
| Trenton | Jones | \$1,028.41 | 146 | 157 | \$694.84 | 130 | 118 | \$94.50 | 181 | 182 |
| Hoffman | Richmond | \$1,025.91 | 147 | 149 | \$605.19 | 158 | 158 | \$259.22 | 72 | 68 |
| Lumber Bridge | Robeson | \$1,016.25 | 148 | 139 | \$568.61 | 165 | 171 | \$315.83 | 30 | 29 |
| Como | Hertford | \$1,000.75 | 149 | 130 | \$673.29 | 133 | 149 | \$214.95 | 94 | 113 |
| Parkton | Robeson | \$999.60 | 150 | 102 | \$627.79 | 148 | 142 | \$134.31 | 153 | 33 |
| Ruth | Rutherford | \$996.63 | 151 | 150 | \$639.97 | 141 | 132 | \$222.03 | 89 | 124 |
| Momeyer | Nash | \$995.75 | 152 | 153 | \$577.58 | 164 | 166 | \$304.02 | 38 | 35 |
| Hassell | Martin | \$994.56 | 153 | 164 | \$627.85 | 147 | 155 | \$170.88 | 116 | 137 |
| Middleburg | Vance | \$993.83 | 154 | 161 | \$654.98 | 137 | 163 | \$152.73 | 139 | 141 |
| Boardman | Columbus | \$991.86 | 155 | 158 | \$533.78 | 173 | 178 | \$262.40 | 65 | 50 |
| Whitsett | Guilford | \$988.49 | 156 | 155 | \$767.38 | 103 | 101 | \$144.84 | 144 | 169 |
| Ossipee | Alamance | \$977.20 | 157 | 159 | \$516.51 | 180 | 177 | \$310.90 | 34 | 59 |
| Grantsboro | Pamlico | \$970.19 | 158 | 143 | \$747.74 | 108 | 95 | \$134.03 | 159 | 177 |
| Alliance | Pamlico | \$967.90 | 159 | 145 | \$719.86 | 117 | 102 | \$134.03 | 159 | 183 |
| Lawndale | Cleveland | \$964.05 | 160 | 167 | \$617.06 | 151 | 153 | \$135.99 | 150 | 178 |
| Kingstown | Cleveland | \$962.55 | 161 | 162 | \$657.92 | 135 | 135 | \$155.59 | 133 | 171 |
| 0 | | \$962.55 | 162 | 162 | \$609.94 | 156 | 141 | \$182.91 | 109 | 174 |
| Speed East Laurinburg | Edgecombe Scotland | \$955.02 | 162 | 160 | \$609.94 \$616.78 | 153 | 141 | \$176.53 | 114 | 167 |
| 0 | | | | 160 | | | | • | | 167 |
| Centerville | Franklin | \$945.60 | 164 | | \$629.29 | 146 | 140 | \$119.36 | 173 | |
| Arapahoe | Pamlico | \$943.50 | 165 | 472 | \$719.92 | 116 | | \$134.03 | 159 | 4.62 |
| McFarlan | Anson | \$938.17 | 166 | 172 | \$608.06 | 157 | 154 | \$181.90 | 110 | 163 |
| Norman | Richmond | \$936.74 | 167 | 179 | \$535.79 | 172 | 176 | \$248.22 | 77 | 139 |
| Cedar Rock | Caldwell | \$925.67 | 168 | 123 | \$727.47 | 113 | 107 | \$97.31 | 180 | 73 |
| Roxobel | Bertie | \$895.47 | 169 | 166 | \$515.40 | 181 | 183 | \$166.06 | 119 | 146 |
| Staley | Randolph | \$891.44 | 170 | 173 | \$528.61 | 178 | 175 | \$275.79 | 57 | 71 |
| Dortches | Nash | \$887.30 | 171 | 181 | \$509.54 | 182 | 184 | \$264.74 | 63 | 87 |
| Ellenboro | Rutherford | \$886.22 | 172 | 178 | \$547.80 | 169 | 168 | \$180.25 | 112 | 153 |
| Waco | Cleveland | \$875.49 | 173 | 175 | \$596.87 | 160 | 164 | \$134.91 | 152 | 185 |
| Lattimore | Cleveland | \$865.82 | 174 | 174 | \$597.73 | 159 | 159 | \$131.33 | 165 | 184 |
| Earl | Cleveland | \$864.54 | 175 | 177 | \$592.37 | 162 | 162 | \$136.20 | 149 | 186 |
| Polkville | Cleveland | \$825.79 | 176 | 169 | \$554.33 | 167 | 170 | \$121.46 | 170 | 188 |
| Kelford | Bertie | \$821.55 | 177 | 182 | \$503.45 | 184 | 185 | \$164.85 | 123 | 152 |
| Fallston | Cleveland | \$820.87 | 178 | 183 | \$564.31 | 166 | 167 | \$121.07 | 171 | 187 |
| Patterson Springs | Cleveland | \$810.34 | 179 | 187 | \$530.40 | 175 | 179 | \$111.22 | 175 | 191 |
| Casar | Cleveland | \$807.73 | 180 | 184 | \$551.86 | 168 | 173 | \$119.70 | 172 | 189 |
| Powellsville | Bertie | \$806.31 | 181 | 171 | \$481.29 | 186 | 188 | \$164.14 | 124 | 164 |
| Askewville | Bertie | \$803.26 | 182 | 190 | \$487.99 | 185 | 187 | \$162.06 | 125 | 175 |
| Cove City | Craven | \$791.25 | 183 | 176 | \$517.80 | 179 | 174 | \$150.21 | 141 | 170 |
| Belwood | Cleveland | \$788.86 | 184 | 188 | \$530.40 | 175 | 179 | \$111.22 | 175 | 191 |
| Kittrell | Vance | \$788.04 | 185 | 193 | \$505.41 | 183 | 186 | \$159.15 | 130 | 165 |
| Mooresboro | Cleveland | \$782.94 | 186 | 186 | \$530.40 | 175 | 179 | \$111.22 | 175 | 191 |
| Orrum | Robeson | \$780.51 | 187 | 194 | \$354.04 | 190 | 193 | \$303.33 | 39 | 98 |
| Proctorville | Robeson | \$765.70 | 188 | 168 | \$424.61 | 187 | 189 | \$134.31 | 153 | 47 |
| Rennert | Robeson | \$649.29 | 189 | 185 | \$380.09 | 188 | 191 | \$134.31 | 153 | 63 |
| McDonald | Robeson | \$625.24 | 190 | 180 | \$368.28 | 189 | 192 | \$134.31 | 153 | 43 |
| Marietta | Robeson | \$610.83 | 191 | 192 | \$354.04 | 190 | 193 | \$134.31 | 153 | 64 |
| NOT RANKED (INCO | MPLETE DATA) | | | | | | | | | |
| Ansonville | Anson | | | | _ | | | _ | | |
| Aurora | Beaufort | _ | _ | _ | | _ | | | | |
| Autryville ^d | Sampson | _ | | | | _ | | _ | _ | |
| Bath | Beaufort | _ | _ | _ | | | | _ | _ | _ |
| Black Creek ^b | Wilson | | _ | 97 | _ | _ | 85 | | _ | 138 |
| Castalia | Nash | | _ | | _ | _ | | _ | _ | |
| Castana | 194311 | _ | | | — | | _ | — | | |

| MUNICIPALITY | COUNTY | LOCAL REVENUES PER CAPITA | 2012 RANK | 2011 RANK | PROPERTY TAX BURDEN PER CAPITA | 2012 RANK | 2011 RANK | SALES TAX BURDEN PER CAPITA | | |
|-------------------------------|------------|---------------------------------|--------------|--------------|--------------------------------------|--------------|--------------|-----------------------------------|---|-----|
| Conetoe ^b | Edgecombe | _ | _ | 156 | _ | _ | 169 | _ | — | 76 |
| Danbury⁵ | Stokes | _ | _ | 165 | _ | _ | 127 | _ | — | 160 |
| Dover ^b | Craven | _ | _ | 127 | _ | _ | 156 | _ | — | 158 |
| Eureka [⊾] | Wayne | — | _ | 82 | _ | _ | 99 | _ | _ | 176 |
| Forest Hills ^ь | Jackson | _ | _ | 92 | _ | _ | 67 | _ | — | 104 |
| Garland ^d | Sampson | _ | _ | _ | _ | _ | _ | _ | — | _ |
| Gatesville ^c | Gates | — | _ | — | — | _ | — | | — | — |
| Godwin ^c | Cumberland | — | _ | — | — | _ | — | | — | — |
| Grover ^b | Cleveland | — | _ | 189 | _ | _ | 179 | _ | _ | 191 |
| Hamilton⁵ | Martin | — | _ | 119 | — | _ | 112 | _ | — | 90 |
| Harrells ^d | Sampson | — | _ | _ | _ | _ | — | _ | _ | _ |
| High Shoals ^₅ | Gaston | — | _ | 86 | — | _ | 84 | | — | 150 |
| Milton ^c | Caswell | — | _ | — | — | _ | — | | — | — |
| Morven ^c | Anson | — | _ | — | — | _ | — | | — | — |
| Newton Grove ^d | Sampson | — | _ | _ | _ | _ | — | _ | _ | _ |
| Parmele ^b | Martin | — | — | 122 | — | — | 105 | — | — | 91 |
| Raynham⁵ | Robeson | — | _ | 191 | _ | _ | 190 | _ | _ | 86 |
| Red Cross ^b | Stanly | — | _ | 142 | _ | _ | 150 | _ | _ | 60 |
| Richfield ^₅ | Stanly | — | _ | 128 | — | _ | 130 | _ | — | 77 |
| Salemburg ^d | Sampson | — | _ | _ | _ | _ | — | _ | _ | _ |
| Spencer Mountain ^b | Gaston | _ | _ | 152 | _ | _ | 124 | _ | _ | 181 |
| Turkey ^d | Sampson | — | — | — | | — | — | — | — | — |

Notes:

a) Municipality has at least 1,000 residents in two counties; is listed under county in which the greater number of residents live.

b) Results could not be calculated in part; municipality had not submitted FY 2012 AFIR by May 15, 2014.

c) Results could not be calculated; municipality did not submit FY 2012 and FY 2011 AFIRs by May 15, 2014.

d) Results could not be calculated; though municipality submitted its AFIRs in a timely manner, the county in which it is located did not.

e) Results for FY 2012 could not be calculated; municipality had not submitted FY 2011 AFIR by May 15, 2013.

f) Municipality only incorporated in FY 2012.

Utilities Provided by Municipalities with Population of 5,000+

| MUNICIPALITY | COUNTY | WATER SYSTEM | ELECTRIC SYSTEM | NATURAL GAS | MUNICIPALITY | COUNTY | WATER SYSTEM | ELECTRIC SYSTEM | NATURA GAS |
|----------------------|-------------------------|-----------------|--------------------|----------------|--------------------------|-----------------------|-------------------------|--------------------|---------------|
| Aberdeen | Moore | | _ | _ | Lenoir | Caldwell | \checkmark | _ | _ |
| Albemarle | Stanly | | | _ | Lewisville | Forsyth | — | _ | _ |
| Арех | Wake | | | _ | Lexington | Davidson | | | \checkmark |
| Archdale | Randolph | \checkmark | | _ | Lincolton | Lincoln | V | V | _ |
| Asheboro | Randolph | V | — | — | Lumberton | Robeson | V | \checkmark | — |
| Asheville | Buncombe | V | — | _ | Marion | McDowell | \checkmark | — | _ |
| Belmont | Gaston | V | | | Marvin | Union | _ | _ | _ |
| Bessemer City | Gaston | V | — | \checkmark | Matthews | Mecklenburg | $\overline{\checkmark}$ | _ | _ |
| Black Mountain | Buncombe | V | _ | — | Mebane Mills River | Alamance Henderson | v | _ | _ |
| Boiling Spring Lakes | | | _ | _ | Mint Hill | Mecklenburg | _ | _ | _ |
| Boone Brevard | Watauga Transylvania | | _ | | Mocksville | Davie | | _ | _ |
| Burlington | Alamance | v √ | _ | | Monroe | Union | v √ | | |
| Butner | Granville | v √ | | _ | Mooresville | Iredell | v √ | · | • |
| Carolina Beach | New Hanover | v √ | _ | _ | Morehead City | Carteret | , √ | _ | _ |
| Carrboro | Orange | v | | _ | Morganton | Burke | , √ | | \checkmark |
| Cary | Wake | | _ | _ | Morrisville | Wake | _ | _ | |
| Chapel Hill | Orange | | _ | | Mount Airy | Surry | | | _ |
| Charlotte | Mecklenburg | | _ | _ | Mount Holly | Gaston | v | _ | _ |
| Cherryville | Gaston | v √ | | _ | Nashville | Nash | | _ | _ |
| Clayton | Johnston | v | | _ | New Bern | Craven | | \checkmark | _ |
| Clemmons | Forsyth | _ | _ | _ | Newton | Catawba | \checkmark | \checkmark | _ |
| Clinton | Sampson | | | _ | Oak Island | Brunswick | | _ | _ |
| Concord | Cabarrus | \checkmark | | _ | Oak Ridge | Guilford | _ | _ | _ |
| Conover | Catawba | | _ | _ | Oxford | Granville | | — | — |
| Cornelius | Mecklenburg | _ | | _ | Pinehurst | Moore | — | — | _ |
| Davidson | Mecklenburg | _ | _ | _ | Pineville | Mecklenburg | — | | |
| Junn | Harnett | | — | _ | Raleigh | Wake | \checkmark | — | — |
| Durham | Durham | | — | _ | Reidsville | Rockingham | \checkmark | — | _ |
| den | Rockingham | | — | — | Roanoke Rapids | Halifax | | — | — |
| denton | Chowan | | | — | Rockingham | Richmond | V | | |
| lizabeth City | Pasquotank | | | — | Rocky Mount | Nash | V | \checkmark | \checkmark |
| lon | Alamance | V | | — | Roxboro | Person | V | — | _ |
| ayetteville | Cumberland | | | — | Salisbury | Rowan | V | _ | _ |
| letcher | Henderson | | | — | Sanford | Lee | | _ | _ |
| orest City | Rutherford | V | \checkmark | _ | Sawmills | Caldwell | V | | _ |
| uquay-Varina | Wake | \checkmark | _ | | Selma | Johnston | | | |
| Garner | Wake | | | _ | Shelby Siler City | Cleveland Chatham | v √ | v | v |
| Gastonia | Gaston | V | \checkmark | _ | Siler City Smithfield | Johnston | v √ | | _ |
| Dibsonville | Alamance | $\sqrt[]{}$ | _ | _ | Southern Pines | Moore | v √ | v | _ |
| Goldsboro Graham | Wayne Alamance | v √ | _ | | Spring Lake | Cumberland | v √ | | _ |
| Greensboro | Guilford | v √ | _ | | Stallings | Union | v | | _ |
| Greenville | Pitt | v √ | | | Statesville | Iredell | | | _ |
| lamlet | Richmond | v √ | | v | Stokesdale | Guilford | v √ | | _ |
| larrisburg | Cabarrus | v √ | _ | _ | Summerfield | Guilford | _ | _ | _ |
| lavelock | Craven | v √ | _ | _ | Tarboro | Edgecombe | | | _ |
| lenderson | Vance | v √ | _ | | Thomasville | Davidson | v | | _ |
| lendersonville | Henderson | v √ | | _ | Trinity | Randolph | v | _ | _ |
| lickory | Catawba | √ | | _ | Unionville | Union | _ | _ | _ |
| ligh Point | Guilford | √ | | _ | Wadesboro | Anson | \checkmark | _ | _ |
| lillsborough | Orange | | _ | _ | Wake Forest | Wake | _ | | _ |
| Iolly Springs | Wake | | | _ | Washington | Beaufort | | | _ |
| lope Mills | Cumberland | _ | _ | _ | Waxhaw | Union | _ | _ | _ |
| luntersville | Mecklenburg | _ | \checkmark | _ | Waynesville | Haywood | \checkmark | \checkmark | _ |
| ndian Trail | Union | _ | _ | _ | Weddington | Union | — | — | — |
| acksonville | Onslow | \checkmark | _ | _ | Wendell | Wake | \checkmark | _ | _ |
| annapolis | Cabarrus | \checkmark | — | _ | Wesley Chapel | Union | _ | _ | _ |
| ernersville | Forsyth | _ | _ | _ | Whiteville | Columbus | V | — | — |
| (ill Devil Hills | Dare | \checkmark | _ | _ | Williamston | Martin | | — | — |
| ling | Stokes | | _ | _ | Wilmington | New Hanover | V | | |
| Kings Mountain | Cleveland | \checkmark | \checkmark | | Wilson | Wilson | V | \checkmark | \checkmark |
| Kinston | Lenoir | | \checkmark | — | Winston-Salem | Forsyth | V | | — |
| Knightdale | Wake | | _ | — | Winterville | Pitt | \checkmark | \checkmark | _ |
| aurinburg | Scotland | | \checkmark | — | Woodfin | Buncombe | _ | — | _ |
| Leland | Brunswick | \checkmark | _ | _ | | | | | |

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

| REVENUE TYPE | LINE REF. | DESCRIPTION |
|--------------|----------------|---|
| Property | 10250 | Unit-wide tax levy includes current, prior, penalties and interest |
| Тах | 10260 | Special tax districts Levy |
| | 10270 | School-tax levy if reported on "Statement of Revenues, Expenditures and Changes in Fund Bal- ance" |
| Sales Tax | 10330 | Sales tax revenue |
| Total | | The above plus: |
| Revenues | 10280 | Occupancy tax |
| | 10290 | Prepared food tax |
| | 10300 | Amusements licensing and permit taxes |
| | 10310 | Gross Short Term Lease and Rental Tax |
| | 10340 | Transportation taxes - license or vehicle tax |
| | 10350 | Deed Stamp Excise Tax |
| | 10360 | Real Property Transfer Tax |
| | 10380 | All other tax revenues |
| | 10460 | Hospital |
| | 10470 | Housing project |
| | 10480 | Highway and roads |
| | 10490 | Environmental |
| | 10500 | Parking revenues |
| | 10510 | Library fees |
| | 10520 | Parks & recreation revenues |
| | 10530 | Other cultural revenues |
| | 10540 | Solid Waste |
| | 10550 10560 | Mass Transit — County Operated |
| | 10580 | Ambulance and Rescue Squad Charges Health fees |
| | 10570 | Social services fees |
| | 10580 | Mental health fees |
| | 10600 | Public safety |
| | 10610 | Inspection fees |
| | 10620 | Rents |
| | 10630 | Royalties |
| | 10640 | Other sales and service fees |
| | 10390 | Water supply charges* |
| | 10400 | Sewer Charges* |
| | 10430 | Storm water fees |
| | 10650 | Special Assessments |
| | 10690 | 1 Cent and 5 Cent Bottle Tax |
| | 10700 | Mixed Drink Surcharge |
| | 10710 | ABC Profit Distribution |
| | 10730 | Building Permits |
| | 10720 | Privilege Licenses — Occupational and Business |
| | 10750 | Other Licenses |
| | 10740 | Other Permits |
| | 10760 | Private Contributions and Donations |
| | 10770 | All other revenues not tax, intergovernmental, utilities, or sales and service |

* Excluded from municipality- and county-only analyses.

About the Author

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

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The John Locke Foundation is a nonprofit, nonpartisan policy institute based in Raleigh. It seeks to transform state and local government through the principles of competition, innovation, personal freedom, and personal responsibility in order to strike a better balance between the public sector and private institutions of family, faith, community, and enterprise.

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