

# 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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#### 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 <b>OWER BURDEN</b> 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%						

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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)	<b>2011 DATA</b> 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			
$\sim 1$	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			
$\sim 1$	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)
$\gamma$	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.			
$\lambda$	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)			
$\gamma$	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 <sup>a</sup>	\$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 <sup>a</sup>	\$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 <sup>a</sup>	\$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 <sup>a</sup>	\$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 <sup>a</sup>	\$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 <sup>a</sup>	\$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 <sup>ь</sup>	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 <sup>a</sup>	\$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 <sup>e</sup>	Guilford <sup>a</sup>	\$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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>a</sup>	\$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 <sup>ь</sup>	New Hanover	_		3	_	_	5	_	_	2
Clinton <sup>d</sup>	Sampson	—	—	_	—	_	_	_	_	_
Laurinburg⁵	Scotland	—	—	70	—	—	76		—	70
Nashville <sup>b</sup>	Nash	—	—	58	—	—	60		—	45
Oak Island <sup>₅</sup>	Brunswick	—	—	1	—	_	2	_	_	7
Roxboro	Person	—	—	—	—	—	—		—	—
Weddington <sup>b</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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
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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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup> 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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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		• • • •						<b>1</b>		
Andrews <sup>d</sup>	Cherokee		_			_	_	_	_	_
Claremont <sup>b</sup>	Catawba	_	_	18	_	_	16		_	52
Connelly Springs <sup>b</sup>	Burke		_	179		_	177		_	150
Gaston <sup>c</sup>	Northampton		_				_	_	_	
Green Level <sup>c</sup>	Alamance		_	_		_	_	_	_	_
Hemby Bridge <sup>c</sup>	Union		_	_		_	_	_	_	_
Locust	Stanly	_	_		_		_	_	_	
Norwood <sup>b</sup>	Stanly	_	_	91	_	_	85	_	_	55
Plymouth <sup>b</sup>	Washington	_	_	118	_	_	133	_	_	116
Princeville	Edgecombe	_	_		_		_	_	_	
Roseboro <sup>c, d</sup>	Sampson	_	_	_	_		_	_	_	
Southport <sup>₅</sup>	Brunswick		_	20		_	21	_	_	54
Spring Hope <sup></sup>	Nash		_	_			_	_	_	_
Sunset Beach <sup>b</sup>	Brunswick	—	—	15	—	—	20	—	—	40
MUNICIPALITIES	WITH POPU	LATIONS UN	DER 1,	<b>000</b> (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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	Columbus	\$1,349.49	76	—	\$782.39	95	_	\$226.88	87	_
Winfall <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>e</sup>	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 <sup>d</sup>	Sampson	_				_		_	_	
Bath	Beaufort	_	_	_				_	_	_
Black Creek <sup>b</sup>	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 <sup>b</sup>	Edgecombe	_	_	156	_	_	169	_	—	76
Danbury⁵	Stokes	_	_	165	_	_	127	_	—	160
Dover <sup>b</sup>	Craven	_	_	127	_	_	156	_	—	158
Eureka <sup>⊾</sup>	Wayne	—	_	82	_	_	99	_	_	176
Forest Hills <sup>ь</sup>	Jackson	_	_	92	_	_	67	_	—	104
Garland <sup>d</sup>	Sampson	_	_	_	_	_	_	_	—	_
Gatesville <sup>c</sup>	Gates	—	_	—	—	_	—		—	—
Godwin <sup>c</sup>	Cumberland	—	_	—	—	_	—		—	—
Grover <sup>b</sup>	Cleveland	—	_	189	_	_	179	_	_	191
Hamilton⁵	Martin	—	_	119	—	_	112	_	—	90
Harrells <sup>d</sup>	Sampson	—	_	_	_	_	—	_	_	_
High Shoals <sup>₅</sup>	Gaston	—	_	86	—	_	84		—	150
Milton <sup>c</sup>	Caswell	—	_	—	—	_	—		—	—
Morven <sup>c</sup>	Anson	—	_	—	—	_	—		—	—
Newton Grove <sup>d</sup>	Sampson	—	_	_	_	_	—	_	_	_
Parmele <sup>b</sup>	Martin	—	—	122	—	—	105	—	—	91
Raynham⁵	Robeson	—	_	191	_	_	190	_	_	86
Red Cross <sup>b</sup>	Stanly	—	_	142	_	_	150	_	_	60
Richfield <sup>₅</sup>	Stanly	—	_	128	—	_	130	_	—	77
Salemburg <sup>d</sup>	Sampson	—	_	_	_	_	—	_	_	_
Spencer Mountain <sup>b</sup>	Gaston	_	_	152	_	_	124	_	_	181
Turkey <sup>d</sup>	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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