

# By The Numbers

What Government Costs in North Carolina Cities and Counties  
FY 2011



MICHAEL LOWREY

APRIL 2013



POLICY REPORT

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# **By The Numbers**

## *What Government Costs in North Carolina Cities and Counties FY 2011*

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## Foreword

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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 2011. The median county revenue per capita was down slightly from an inflation-adjusted \$1,288 to \$1,242 per capita. That figure represents a significant burden for a family of four of \$4,969, 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

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Counties and towns are critical levels of government in North Carolina, providing or administering many services while taking in billions of dollars of revenue. This is especially true as the state government has increasingly shifted more taxing authority to localities to make up for money kept by the state. While the importance of county and municipal government is great, obtaining comparative data is difficult. To help address this problem, *By The Numbers* provides information 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 2011 (from July 1, 2010 to June 30, 2011), the latest year for which data are available. This represented 6.3 percent of the personal income of the state's citizens. In addition, local governments collected an additional \$15.2 billion in property, sales, and other taxes and fees, representing another 4.4 percent of personal income. Combined, they represent a state and local tax and fee burden of 10.7 percent. Federal collections raise the total tax burden on North Carolinians to approximately 27.3 percent of personal income, on average.

Nominal (non-inflation adjusted) local government revenues increased by some \$400 million in

FY 2011 as compared with the previous year. This is not to say that all revenue sources increased. Sales tax revenues were flat while property tax receipts increased by about \$150 million. Water department revenues and other tax and fee income also saw significant increases.

This continues the pattern seen since the onset of the Great Recession, in which local governments have become increasingly dependent upon property tax receipts. In 2007, property taxes made up 56.5 percent of non-utility local revenues; in 2011 the figure had increased to over 65 percent.

Local tax and fee collections per-capita stood at \$1,242.17 in the median county in FY 2011, compared with an inflation-adjusted \$1,287.56 the year previous. That amounts to 4.15 percent of per-capita personal income in the median county, down from 2010 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 population estimates used for FY 2011 are the first which are based upon 2010 Census data; previous years' population figures have *not* been revised based upon the census and thus need not be consistent. As a result, substantial differences can exist between FY 2010 and FY 2011 per capita figures for communities.

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



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

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The finances of North Carolina's counties and municipalities remain a critical public-policy issue. The state's persistent budgetary difficulties continue to place a heavy burden on local governments and, by extension, local taxpayers. 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 2011 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 [www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm](http://www.nctreasurer.com/DSTHome/StateAndLocalGov/AuditingAndReporting/AFIR.htm).

BTN examines property taxes, sales taxes, and total local government collections of all taxes and fees for counties and municipalities for FY 2011, the latest year for which data are available. For each of the three categories, a revenue-per-capita figure was computed. Countywide figures were also calculated as a percentage of per-capita personal income. The specific line-item codes used for each category are listed in Appendix 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 through 10.

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

Appendix B (page 32-41) presents combined

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

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, provide more services, or both.

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

Importantly, this means that whether a jurisdiction is ranked high or low in cost of government is not the end of the debate over fiscal policy — it is merely the beginning. Citizens of North Carolina's cities and counties must decide whether the services they receive are worth the price they and their fellow taxpayers (residential and business) are paying in local taxes and fees.

For comparison, we have included a full set of results for counties and rankings for municipalities for FY 2011. To make fair comparisons, figures for earlier fiscal years have been adjusted for inflation. Readers may obtain actual collections in FY 2010 by multiplying the listing by .9650. For FY 2009 partial results are included; the corresponding multiplier to adjust for inflation is .9532.

### ***Local tax burden down***

Based upon data available in March 2013, the typical resident of the median county in North Carolina paid \$1,242 in taxes and fees to county and municipal governments during FY 2011. This accounted for 4.15 percent of personal income. Collections in FY 2010 were an inflation-adjusted \$1,288 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 4.52 percent of personal income.

Unfortunately, four counties — Cherokee, Harnett, Hoke, and Sampson — and 39 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 (\$4,295 per capita). The counties of Currituck (\$2,499), Mecklenburg (\$2,421), Brunswick (\$2,400), and Durham (\$2,266) also ranked in the top five in

revenue collected per capita.

Residents in the counties of Gates (\$778), Caswell (\$781), Greene (\$817), Alexander (\$864), and McDowell (\$887) 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 11.12 percent of per-capita personal income. Second through fifth were the counties of Brunswick (7.19 percent of per-capita personal income), Tyrrell (7.17 percent), Hyde (7.15 percent), and Currituck (6.25 percent).

### **Local Tax Burden by Fiscal Year**

FISCAL YEAR	MEDIAN COUNTY	AVERAGE COUNTY	STATEWIDE AVERAGE
2009	4.52%	4.54%	4.74%
2010	4.24%	4.39%	4.57%
2011	4.15%	4.25%	4.39%

By comparison, taxes and fees collected by local governments accounted for 2.32 percent of per-capita personal income in Onslow County. Next lowest were Caswell and Jones counties at 2.49 percent and 2.64 percent of per-capita personal income respectively. In 43 counties, total collections were at four percent of per-capita personal income or less.

Among the 34 cities with populations over 25,000, Mooresville had the highest combined city/county tax and fee collections per capita. Chapel Hill, Charlotte, Wilmington, and Durham were also in the top five. The lowest per-capita collections were in Jacksonville, followed by Indian Trail, Thomasville, Asheboro, and Goldsboro.

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

COUNTY	2011 COMBINED LOCAL BURDEN	2011 RANK	2010 COMBINED LOCAL BURDEN	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN	2009 RANK
N.C. Median	\$1,242.17	—	\$1,287.56	—	-3.06%	\$1,373.48	—
<b>HIGHER BURDEN — UPPER QUARTILE</b>							
Dare	\$4,294.60	1	\$4,068.56	1	5.56%	\$4,242.78	1
Currituck	\$2,498.54	2	\$2,484.82	3	0.55%	\$2,481.66	3
Mecklenburg	\$2,421.12	3	\$2,549.25	2	-5.03%	\$2,601.78	2
Brunswick	\$2,399.81	4	\$2,241.69	5	7.05%	\$2,397.60	4
Durham	\$2,265.74	5	\$2,238.60	6	1.21%	\$2,240.54	6
Orange	\$2,240.31	6	\$2,299.79	4	-2.59%	\$2,300.38	5
Hyde	\$2,113.68	7	\$2,124.96	7	-0.53%	\$2,192.83	7
Guilford	\$1,972.01	8	\$2,011.89	8	-1.98%	\$2,077.83	8
Wake	\$1,958.88	9	\$1,983.42	9	-1.24%	\$2,041.35	9
New Hanover	\$1,850.34	10	\$1,902.65	12	-2.75%	\$1,929.89	12
Carteret	\$1,830.72	11	\$1,911.30	11	-4.22%	\$1,968.79	10
Tyrrell	\$1,807.18	12	\$1,452.39	34	24.43%	\$1,496.46	34
Cabarrus	\$1,802.71	13	\$1,917.32	10	-5.98%	\$1,953.97	11
Wilson	\$1,784.82	14	\$1,846.23	15	-3.33%	\$1,850.40	13
Forsyth	\$1,732.81	15	\$1,860.35	14	-6.86%	\$1,776.82	15
Pitt	\$1,668.43	16	\$1,824.84	16	-8.57%	\$1,640.72	20
Macon	\$1,643.84	17	\$1,613.97	19	1.85%	\$1,659.45	19
Moore	\$1,641.85	18	\$1,652.39	18	-0.64%	\$1,709.42	17
Buncombe	\$1,636.29	19	\$1,726.99	17	-5.25%	\$1,784.92	14
Watauga	\$1,615.55	20	\$1,893.97	13	-14.70%	\$1,664.88	18
Chatham	\$1,590.38	21	\$1,563.84	23	1.70%	\$1,627.18	21
Lee	\$1,571.66	22	\$1,542.35	25	1.90%	\$1,613.39	23
Chowan	\$1,564.53	23	\$1,599.31	20	-2.18%	\$1,597.17	25
Iredell	\$1,547.54	24	\$1,482.42	29	4.39%	\$1,581.14	29
<b>AVERAGE BURDEN — SECOND AND THIRD QUANTILES</b>							
Avery	\$1,537.42	25	\$1,408.95	38	9.12%	\$1,591.56	27
Gaston	\$1,517.56	26	\$1,515.80	28	0.12%	\$1,592.46	26
Union	\$1,500.39	27	\$1,552.20	24	-3.34%	\$1,618.02	22
Catawba	\$1,494.75	28	\$1,527.49	27	-2.14%	\$1,583.22	28
Pasquotank	\$1,479.07	29	\$1,429.08	36	3.50%	\$1,555.29	30
Craven	\$1,457.29	30	\$1,463.34	33	-0.41%	\$1,523.91	31
Transylvania	\$1,453.42	31	\$1,564.49	22	-7.10%	\$1,599.50	24
Cumberland	\$1,438.10	32	\$1,536.98	26	-6.43%	\$1,460.50	38
Haywood	\$1,416.27	33	\$1,477.32	31	-4.13%	\$1,520.42	32
Edgecombe	\$1,399.90	34	\$1,565.65	21	-10.59%	\$1,520.32	33
Alamance	\$1,391.11	35	\$1,434.80	35	-3.04%	\$1,488.84	35
Beaufort	\$1,390.34	36	\$1,339.22	44	3.82%	\$1,466.34	37
Nash	\$1,382.14	37	\$1,479.43	30	-6.58%	\$1,377.75	49
Pender	\$1,374.76	38	\$1,144.00	70	20.17%	\$1,413.02	45
Rowan	\$1,336.13	39	\$1,307.91	48	2.16%	\$1,369.21	50
Northampton	\$1,316.96	40	\$1,392.59	42	-5.43%	\$1,433.76	43
Lenoir	\$1,311.42	41	\$1,407.51	40	-6.83%	\$1,393.53	46
Lincoln	\$1,307.71	42	\$1,383.92	43	-5.51%	\$1,445.80	41
Johnston	\$1,296.76	43	\$1,328.70	46	-2.40%	\$1,417.12	44
Martin	\$1,286.83	44	\$1,330.65	45	-3.29%	\$1,382.11	47
Rockingham	\$1,284.78	45	\$1,287.56	49	-0.22%	\$1,367.54	52
Vance	\$1,283.76	46	\$1,405.26	41	-8.65%	\$1,460.25	39
Warren	\$1,277.63	47	\$1,417.10	37	-9.84%	\$1,358.02	55
Richmond	\$1,248.35	48	\$1,246.35	56	0.16%	\$1,319.47	59

COUNTY	2011 COMBINED LOCAL BURDEN	2011 RANK	2010 COMBINED LOCAL BURDEN	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN	2009 RANK
Henderson	\$1,236.00	49	\$1,269.72	52	-2.66%	\$1,361.61	54
Stanly	\$1,224.66	50	\$1,314.90	47	-6.86%	\$1,380.07	48
Montgomery	\$1,222.27	51	\$1,237.68	58	-1.25%	\$1,295.44	63
Halifax	\$1,211.29	52	\$1,248.67	55	-2.99%	\$1,320.08	58
Wayne	\$1,210.21	53	\$1,147.76	69	5.44%	\$1,205.42	72
Davie	\$1,209.57	54	\$1,200.72	65	0.74%	\$1,277.20	64
Pamlico	\$1,199.74	55	\$1,244.55	57	-3.60%	\$1,367.19	53
Scotland	\$1,193.52	56	\$1,202.90	64	-0.78%	\$1,311.09	60
Anson	\$1,191.45	57	\$1,286.98	50	-7.42%	\$1,345.93	56
Washington	\$1,189.43	58	\$1,235.60	59	-3.74%	\$1,271.54	67
Camden	\$1,184.10	59	\$1,249.16	54	-5.21%	\$1,330.32	57
Graham	\$1,178.51	60	\$1,269.20	53	-7.15%	—	—
Jackson	\$1,178.35	61	\$1,285.64	51	-8.35%	\$1,367.71	51
Surry	\$1,170.66	62	\$1,207.91	63	-3.08%	\$1,275.05	66
Hertford	\$1,162.29	63	\$1,197.54	67	-2.94%	\$1,276.53	65
Polk	\$1,149.12	64	\$1,475.69	32	-22.13%	\$1,738.47	16
Franklin	\$1,132.16	65	\$1,162.32	68	-2.59%	\$1,242.66	69
Alleghany	\$1,128.08	66	\$1,224.37	60	-7.86%	\$1,270.27	68
Cleveland	\$1,119.45	67	\$1,035.21	82	8.14%	\$1,089.72	81
Yancey	\$1,095.22	68	\$887.94	93	23.34%	\$977.33	91
Mitchell	\$1,087.43	69	\$1,136.73	71	-4.34%	\$1,041.25	85
Perquimans	\$1,082.68	70	\$1,223.06	61	-11.48%	\$1,308.35	61
Bladen	\$1,082.62	71	\$1,408.52	39	-23.14%	\$1,450.90	40
Onslow	\$1,070.14	72	\$1,085.48	75	-1.41%	\$1,196.15	73

#### LOWER BURDEN — LOWER QUARTILE

Wilkes	\$1,046.43	73	\$1,049.27	79	-0.27%	\$1,117.58	78
Clay	\$1,044.58	74	\$1,053.50	78	-0.85%	\$1,160.83	74
Caldwell	\$1,043.69	75	\$1,109.38	73	-5.92%	\$1,221.53	71
Robeson	\$1,030.83	76	\$1,067.49	77	-3.43%	\$1,114.86	79
Person	\$1,028.00	77	\$1,128.86	72	-8.93%	\$1,481.35	36
Randolph	\$1,022.69	78	\$1,008.47	86	1.41%	\$1,062.90	84
Davidson	\$1,020.37	79	\$1,031.07	83	-1.04%	\$1,086.69	83
Duplin	\$1,005.77	80	\$1,198.75	66	-16.10%	\$1,139.08	76
Burke	\$991.92	81	\$1,038.96	81	-4.53%	\$1,110.24	80
Yadkin	\$991.00	82	\$1,029.08	84	-3.70%	\$1,028.15	86
Ashe	\$985.75	83	\$1,047.28	80	-5.88%	\$1,133.17	77
Rutherford	\$984.95	84	\$1,072.23	76	-8.14%	\$1,222.08	70
Granville	\$977.83	85	\$1,028.60	85	-4.94%	\$1,088.39	82
Bertie	\$941.55	86	\$964.42	90	-2.37%	\$1,013.94	88
Madison	\$940.53	87	\$937.35	91	0.34%	\$991.24	90
Columbus	\$930.12	88	\$1,091.29	74	-14.77%	\$1,152.81	75
Jones	\$925.14	89	\$973.79	89	-5.00%	\$931.52	95
Swain	\$921.61	90	\$983.83	87	-6.32%	\$994.05	89
Stokes	\$898.81	91	\$927.91	92	-3.14%	\$965.08	93
McDowell	\$886.63	92	\$981.85	88	-9.70%	\$972.31	92
Alexander	\$863.79	93	\$887.76	94	-2.70%	\$894.88	96
Greene	\$816.88	94	\$830.55	96	-1.65%	\$952.59	94
Caswell	\$780.77	95	\$798.04	97	-2.16%	\$856.81	98
Gates	\$777.99	96	\$859.40	95	-9.47%	\$863.07	97
Cherokee	—	—	\$1,221.92	62	—	\$1,306.32	62
Harnett	—	—	—	—	—	\$1,435.11	42
Hoke	—	—	—	—	—	—	—
Sampson	—	—	—	—	—	\$1,025.78	87

Note: Data are according to fiscal years. FY 2010 and 2009 values have been adjusted for inflation.



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

COUNTY	2011 COMBINED LOCAL BURDEN AS % OF INCOME	2011 RANK	2010 COMBINED LOCAL BURDEN AS % OF INCOME	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK
<b>N.C. Median</b>	<b>4.15%</b>	<b>—</b>	<b>4.24%</b>	<b>—</b>	<b>-3.69%</b>	<b>4.52%</b>	<b>—</b>
<b>HIGHER BURDEN — UPPER QUARTILE</b>							
Dare	11.12%	1	10.61%	1	4.77%	10.97%	1
Brunswick	7.19%	2	6.75%	3	6.59%	7.25%	3
Tyrrell	7.17%	3	5.90%	6	21.53%	6.10%	5
Hyde	7.15%	4	7.39%	2	-3.26%	7.80%	2
Currituck	6.25%	5	6.31%	5	-0.82%	6.39%	4
Durham	5.86%	6	5.70%	9	2.89%	5.66%	7
Watauga	5.45%	7	6.38%	4	-14.63%	5.57%	10
Macon	5.43%	8	5.34%	14	1.76%	5.48%	14
Wilson	5.38%	9	5.60%	11	-3.87%	5.59%	9
Avery	5.31%	10	4.93%	23	7.74%	5.59%	8
Mecklenburg	5.31%	11	5.66%	10	-6.17%	5.90%	6
Guilford	5.19%	12	5.31%	15	-2.18%	5.50%	12
Pasquotank	5.16%	13	5.00%	20	3.11%	5.42%	16
Edgecombe	5.14%	14	5.72%	8	-10.05%	5.49%	13
Warren	5.13%	15	5.77%	7	-11.11%	5.44%	15
New Hanover	5.12%	16	5.29%	16	-3.17%	5.32%	17
Pitt	5.08%	17	5.58%	12	-8.90%	5.00%	22
Cabarrus	5.07%	18	5.37%	13	-5.55%	5.55%	11
Anson	4.88%	19	5.12%	17	-4.61%	5.29%	18
Lee	4.79%	20	4.63%	34	3.54%	4.90%	27
Chowan	4.77%	21	4.88%	24	-2.14%	4.64%	44
Buncombe	4.75%	22	5.00%	21	-4.99%	5.18%	19
Transylvania	4.73%	23	5.11%	18	-7.37%	5.07%	20
Graham	4.70%	24	5.07%	19	-7.34%	—	—
<b>AVERAGE BURDEN — SECOND AND THIRD QUARTILES</b>							
Carteret	4.67%	25	4.86%	25	-3.84%	4.99%	23
Iredell	4.61%	26	4.49%	38	2.69%	4.81%	32
Wake	4.60%	27	4.66%	33	-1.12%	4.81%	33
Orange	4.60%	28	4.75%	28	-3.16%	4.86%	29
Gaston	4.56%	29	4.53%	37	0.63%	4.73%	39
Forsyth	4.56%	30	4.94%	22	-7.77%	4.72%	40
Richmond	4.53%	31	4.42%	40	2.44%	4.79%	34
Northampton	4.50%	32	4.76%	27	-5.58%	4.74%	37
Haywood	4.50%	33	4.68%	31	-3.92%	4.82%	31
Catawba	4.49%	34	4.68%	32	-4.05%	4.85%	30
Rowan	4.48%	35	4.35%	45	3.12%	4.45%	53
Pender	4.45%	36	3.68%	72	20.88%	4.57%	45
Alamance	4.44%	37	4.57%	35	-2.97%	4.74%	38
Montgomery	4.34%	38	4.43%	39	-2.07%	4.67%	43
Vance	4.33%	39	4.75%	29	-8.72%	4.93%	25
Hertford	4.27%	40	4.33%	47	-1.34%	4.53%	48
Moore	4.27%	41	4.32%	48	-1.17%	4.42%	55
Beaufort	4.25%	42	4.18%	53	1.50%	4.52%	49
Union	4.22%	43	4.42%	41	-4.45%	4.70%	41
Scotland	4.21%	44	4.16%	56	1.07%	4.54%	47
Martin	4.20%	45	4.36%	43	-3.70%	4.45%	54
Jackson	4.18%	46	4.56%	36	-8.38%	4.86%	28
Rockingham	4.16%	47	4.19%	52	-0.64%	4.47%	51

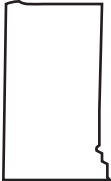





COUNTY	2011 COMBINED LOCAL BURDEN AS % OF INCOME	2011 RANK	2010 COMBINED LOCAL BURDEN AS % OF INCOME	2010 RANK	% CHANGE 2010-2011	2009 COMBINED LOCAL BURDEN AS % OF INCOME	2009 RANK
Robeson	4.15%	48	4.22%	50	-1.55%	4.35%	57
Yancey	4.15%	49	3.41%	79	21.62%	3.75%	76
Lenoir	4.10%	50	4.36%	44	-6.09%	4.36%	56
Nash	4.09%	51	4.37%	42	-6.35%	3.97%	69
Halifax	4.08%	52	4.24%	49	-3.69%	4.51%	50
Stanly	4.05%	53	4.35%	46	-6.80%	4.57%	46
Washington	3.99%	54	4.18%	55	-4.63%	4.20%	60
Craven	3.98%	55	4.00%	63	-0.46%	4.13%	64
Mitchell	3.98%	56	4.18%	54	-4.95%	3.88%	72
Surry	3.91%	57	4.02%	62	-2.69%	4.18%	62
Wayne	3.87%	58	3.73%	71	3.94%	3.91%	71
Rutherford	3.84%	59	4.19%	51	-8.31%	4.78%	35
Caldwell	3.83%	60	4.09%	59	-6.31%	4.46%	52
Franklin	3.82%	61	3.88%	66	-1.59%	4.10%	66
Lincoln	3.82%	62	4.09%	58	-6.67%	4.31%	59
Johnston	3.80%	63	3.95%	65	-3.74%	4.20%	61
Clay	3.78%	64	3.81%	67	-0.91%	4.18%	63
Bladen	3.72%	65	4.79%	26	-22.49%	5.03%	21
Alleghany	3.62%	66	3.97%	64	-8.75%	4.11%	65
Cleveland	3.61%	67	3.37%	84	6.93%	3.57%	81
Perquimans	3.58%	68	4.11%	57	-12.88%	4.33%	58
Duplin	3.57%	69	4.07%	60	-12.25%	4.03%	67
Person	3.50%	70	3.78%	69	-7.48%	4.91%	26
Randolph	3.48%	71	3.41%	81	2.18%	3.58%	80
Ashe	3.47%	72	3.65%	74	-5.05%	3.92%	70

# **LOWER BURDEN — LOWER QUARTILE**








Henderson	3.45%	73	3.57%	75	-3.33%	3.78%	75
Granville	3.42%	74	3.66%	73	-6.63%	3.84%	73
McDowell	3.40%	75	3.77%	70	-10.00%	3.74%	77
Davie	3.37%	76	3.37%	85	0.19%	3.56%	82
Wilkes	3.31%	77	3.35%	86	-1.05%	3.55%	84
Chatham	3.30%	78	3.28%	89	0.67%	3.51%	86
Burke	3.30%	79	3.45%	78	-4.49%	3.72%	78
Madison	3.29%	80	3.26%	87	0.83%	3.43%	87
Yadkin	3.29%	81	3.40%	82	-3.26%	3.32%	92
Swain	3.28%	82	3.48%	77	-5.85%	3.54%	85
Columbus	3.26%	83	3.79%	68	-13.94%	4.01%	68
Pamlico	3.25%	84	3.41%	80	-4.53%	3.80%	74
Cumberland	3.22%	85	3.50%	76	-8.08%	3.41%	89
Bertie	3.22%	86	3.26%	88	-1.28%	3.41%	88
Camden	3.17%	87	3.39%	83	-6.58%	3.67%	79
Greene	3.10%	88	3.06%	93	1.37%	3.56%	83
Polk	3.09%	89	4.05%	61	-23.68%	4.69%	42
Davidson	3.08%	90	3.14%	91	-1.87%	3.33%	91
Stokes	2.99%	91	3.11%	92	-3.72%	3.24%	93
Gates	2.88%	92	3.20%	90	-9.90%	3.19%	94
Alexander	2.83%	93	2.94%	94	-3.57%	2.98%	95
Jones	2.64%	94	2.84%	95	-6.74%	2.81%	96
Caswell	2.49%	95	2.59%	96	-3.91%	2.78%	97
Onslow	2.32%	96	2.38%	97	-2.69%	2.69%	98
Cherokee	—	—	4.72%	30	—	4.98%	24
Harnett	—	—	—	—	—	4.76%	36
Hoke	—	—	—	—	—	—	—
Sampson	—	—	—	—	—	3.38%	90

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





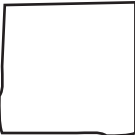

COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK	COUNTY	COMBINED PROPERTY TAX BURDEN AS % OF INCOME	RANK	COMBINED PROPERTY TAX BURDEN PER CAPITA	RANK
<b>N.C. Median</b>	<b>2.26%</b>	<b>—</b>	<b>\$688.95</b>	<b>—</b>	<b>N.C. Median</b>	<b>2.26%</b>	<b>—</b>	<b>\$688.95</b>	<b>—</b>
Dare	5.59%	1	\$2,158.39	1	Ashe	2.23%	51	\$633.10	62
Avery	3.70%	2	\$1,070.54	12	Rockingham	2.21%	52	\$683.62	53
Brunswick	3.59%	3	\$1,197.27	5	Granville	2.20%	53	\$630.22	65
Hyde	3.56%	4	\$1,054.03	13	Rutherford	2.19%	54	\$560.42	82
Tyrrell	3.50%	5	\$882.59	23	Camden	2.18%	55	\$815.91	31
Durham	3.46%	6	\$1,336.64	4	Martin	2.15%	56	\$659.65	56
Macon	3.20%	7	\$967.25	16	Caldwell	2.14%	57	\$584.26	75
Watauga	3.19%	8	\$944.60	19	Polk	2.14%	58	\$794.24	34
Warren	3.15%	9	\$785.66	36	Pamlico	2.13%	59	\$787.44	36
Cabarrus	3.11%	10	\$1,105.60	9	Mitchell	2.13%	60	\$582.48	76
New Hanover	3.09%	11	\$1,116.14	7	Yadkin	2.13%	61	\$640.69	61
Mecklenburg	3.03%	12	\$1,380.75	3	Hertford	2.12%	62	\$578.07	78
Transylvania	2.98%	13	\$914.29	21	Lenoir	2.12%	63	\$678.07	54
Guilford	2.91%	14	\$1,103.94	10	Henderson	2.11%	64	\$756.28	40
Orange	2.89%	15	\$1,406.18	2	Bladen	2.11%	65	\$614.20	69
Currituck	2.89%	16	\$1,153.64	6	Madison	2.09%	66	\$598.35	73
Jackson	2.89%	17	\$814.76	31	Stanly	2.09%	67	\$631.67	63
Yancey	2.87%	18	\$758.64	38	Chatham	2.07%	68	\$996.16	16
Carteret	2.76%	19	\$1,081.95	11	Cleveland	2.03%	69	\$629.40	66
Northampton	2.76%	20	\$808.18	32	Randolph	2.03%	70	\$595.41	74
Haywood	2.74%	21	\$861.73	26	Nash	2.02%	71	\$684.03	52
Buncombe	2.73%	22	\$941.98	20	Johnston	2.01%	72	\$686.48	51
Union	2.71%	23	\$963.34	17	Davie	1.98%	73	\$711.20	47
Lee	2.69%	24	\$882.03	24	Wilkes	1.97%	74	\$623.40	67
Iredell	2.66%	25	\$892.91	22	Vance	1.95%	75	\$576.45	79
Pitt	2.65%	26	\$871.60	25	Surry	1.94%	76	\$582.42	77
Forsyth	2.65%	27	\$1,008.33	14	Wayne	1.93%	77	\$603.28	71
Wake	2.60%	28	\$1,107.40	8	Washington	1.92%	78	\$574.22	80
Wilson	2.59%	29	\$859.52	27	Perquimans	1.89%	79	\$571.04	81
Gaston	2.55%	30	\$847.09	28	Columbus	1.87%	80	\$533.67	85
Chowan	2.51%	31	\$821.22	29	Gates	1.83%	81	\$493.56	88
Clay	2.49%	32	\$687.82	49	Davidson	1.83%	82	\$604.61	70
Moore	2.48%	33	\$954.10	18	Stokes	1.82%	83	\$548.31	83
Graham	2.48%	34	\$621.75	68	Robeson	1.81%	84	\$449.99	92
Rowan	2.46%	35	\$732.27	42	McDowell	1.78%	85	\$465.87	90
Anson	2.45%	36	\$598.55	72	Burke	1.77%	86	\$533.02	86
Pender	2.42%	37	\$748.38	40	Craven	1.77%	87	\$646.65	59
Edgecombe	2.42%	38	\$657.81	57	Duplin	1.73%	88	\$486.96	89
Catawba	2.37%	39	\$789.29	34	Cumberland	1.60%	89	\$715.38	46
Halifax	2.36%	40	\$698.86	47	Greene	1.56%	90	\$409.51	95
Person	2.35%	41	\$690.08	48	Jones	1.54%	91	\$537.22	84
Alamance	2.31%	42	\$725.78	43	Bertie	1.50%	92	\$439.02	94
Pasquotank	2.31%	43	\$662.84	55	Alexander	1.50%	93	\$456.35	91
Scotland	2.31%	44	\$654.43	58	Caswell	1.43%	94	\$447.20	93
Alleghany	2.30%	45	\$717.69	44	Swain	1.30%	95	\$365.88	96
Richmond	2.29%	46	\$630.48	64	Onslow	1.12%	96	\$517.39	87
Montgomery	2.28%	47	\$641.05	60	Cherokee	Did not submit AFIR data			
Beaufort	2.27%	48	\$744.29	41	Harnett	Did not submit AFIR data			
Franklin	2.25%	49	\$668.88	54	Hoke	Did not submit AFIR data			
Lincoln	2.25%	50	\$769.99	38	Sampson	Did not submit AFIR data			

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Alamance	 <p>2011 Burden: 4.44% 2010 Burden: 4.57% 2009 Burden: 4.74%</p> <p>Change FY10-11: -2.97% Rank: 37 (2011), 35 (2010)</p> <p>Population: 151,745 Per Capita Income: \$31,363 Rank: 18 (Pop.), 42 (PCI)</p>	<p>County Rev./Income 2.20% (88)</p> <p>County Rev. Per Cap. \$689.18 (85)</p> <p>Property Tax/Income 1.40% (87)</p> <p>Property Tax Per Cap. \$440.64 (86)</p> <p>Sales Tax/Income 0.39% (51)</p> <p>Sales Tax Per Capita \$123.37 (54)</p>	<p>County Rev./Income 2.31% (88)</p> <p>County Rev. Per Cap. \$724.48 (84)</p> <p>Property Tax/Income 1.50% (87)</p> <p>Property Tax Per Cap. \$471.60 (83)</p> <p>Sales Tax/Income 0.37% (72)</p> <p>Sales Tax Per Capita \$116.37 (75)</p>	<p>Alamance 955 (144)</p> <p>Burlington 50,475 (28)</p> <p>Elon 9,448 (79)</p> <p>Graham 14,211 (36)</p> <p>Green Level 2,109 (—)</p> <p>Haw River 2,308 (99)</p> <p>Mebane 11,441 (32)</p> <p>Ossipee 545 (157)</p> <p>Sweepsonville 1,159 (170)</p>
Alexander	 <p>2011 Burden: 2.83% 2010 Burden: 2.94% 2009 Burden: 2.98%</p> <p>Change FY10-11: -3.57% Rank: 93 (2011), 94 (2010)</p> <p>Population: 37,254 Per Capita Income: \$30,499 Rank: 65 (Pop.), 51 (PCI)</p>	<p>County Rev./Income 2.38% (77)</p> <p>County Rev. Per Cap. \$726.52 (76)</p> <p>Property Tax/Income 1.44% (84)</p> <p>Property Tax Per Cap. \$438.87 (87)</p> <p>Sales Tax/Income 0.41% (42)</p> <p>Sales Tax Per Capita \$124.89 (52)</p>	<p>County Rev./Income 2.48% (81)</p> <p>County Rev. Per Cap. \$750.00 (81)</p> <p>Property Tax/Income 1.49% (90)</p> <p>Property Tax Per Cap. \$450.22 (89)</p> <p>Sales Tax/Income 0.46% (42)</p> <p>Sales Tax Per Capita \$138.50 (50)</p>	<p>Taylorsville 2,106 (106)</p>
Alleghany	 <p>2011 Burden: 3.62% 2010 Burden: 3.97% 2009 Burden: 4.11%</p> <p>Change FY10-11: -8.75% Rank: 66 (2011), 64 (2010)</p> <p>Population: 11,171 Per Capita Income: \$31,158 Rank: 94 (Pop.), 45 (PCI)</p>	<p>County Rev./Income 3.13% (22)</p> <p>County Rev. Per Cap. \$976.65 (30)</p> <p>Property Tax/Income 2.19% (21)</p> <p>Property Tax Per Cap. \$682.98 (31)</p> <p>Sales Tax/Income 0.42% (40)</p> <p>Sales Tax Per Capita \$130.87 (46)</p>	<p>County Rev./Income 3.46% (19)</p> <p>County Rev. Per Cap. \$1,068.21 (24)</p> <p>Property Tax/Income 2.30% (22)</p> <p>Property Tax Per Cap. \$708.33 (30)</p> <p>Sales Tax/Income 0.46% (44)</p> <p>Sales Tax Per Capita \$140.79 (49)</p>	<p>Sparta 1,772 (74)</p>
Anson	 <p>2011 Burden: 4.88% 2010 Burden: 5.12% 2009 Burden: 5.29%</p> <p>Change FY10-11: -4.61% Rank: 19 (2011), 17 (2010)</p> <p>Population: 26,973 Per Capita Income: \$24,417 Rank: 74 (Pop.), 100 (PCI)</p>	<p>County Rev./Income 3.00% (26)</p> <p>County Rev. Per Cap. \$732.86 (75)</p> <p>Property Tax/Income 2.13% (23)</p> <p>Property Tax Per Cap. \$520.53 (59)</p> <p>Sales Tax/Income 0.33% (69)</p> <p>Sales Tax Per Capita \$81.18 (91)</p>	<p>County Rev./Income 3.09% (30)</p> <p>County Rev. Per Cap. \$778.02 (75)</p> <p>Property Tax/Income 2.18% (32)</p> <p>Property Tax Per Cap. \$548.07 (58)</p> <p>Sales Tax/Income 0.40% (59)</p> <p>Sales Tax Per Capita \$99.73 (92)</p>	<p>Ansonville 632 (—)</p> <p>Lilesville 537 (68)</p> <p>McFarlan 117 (170)</p> <p>Morven 512 (—)</p> <p>Peachland 438 (145)</p> <p>Polkton 3,372 (169)</p> <p>Wadesboro 5,820 (77)</p>
Ashe	 <p>2011 Burden: 3.47% 2010 Burden: 3.65% 2009 Burden: 3.92%</p> <p>Change FY10-11: -5.05% Rank: 72 (2011), 74 (2010)</p> <p>Population: 27,378 Per Capita Income: \$28,431 Rank: 73 (Pop.), 78 (PCI)</p>	<p>County Rev./Income 2.96% (29)</p> <p>County Rev. Per Cap. \$840.31 (50)</p> <p>Property Tax/Income 2.02% (32)</p> <p>Property Tax Per Cap. \$573.66 (48)</p> <p>Sales Tax/Income 0.53% (17)</p> <p>Sales Tax Per Capita \$151.74 (23)</p>	<p>County Rev./Income 3.10% (28)</p> <p>County Rev. Per Cap. \$889.46 (48)</p> <p>Property Tax/Income 2.12% (35)</p> <p>Property Tax Per Cap. \$606.94 (47)</p> <p>Sales Tax/Income 0.56% (22)</p> <p>Sales Tax Per Capita \$161.89 (24)</p>	<p>Jefferson 1,616 (98)</p> <p>Lansing 159 (—)</p> <p>West Jefferson 1,303 (29)</p>
Avery	 <p>2011 Burden: 5.31% 2010 Burden: 4.93% 2009 Burden: 5.59%</p> <p>Change FY10-11: 7.74% Rank: 10 (2011), 23 (2010)</p> <p>Population: 17,812 Per Capita Income: \$28,939 Rank: 85 (Pop.), 73 (PCI)</p>	<p>County Rev./Income 4.24% (6)</p> <p>County Rev. Per Cap. \$1,227.98 (10)</p> <p>Property Tax/Income 3.22% (4)</p> <p>Property Tax Per Cap. \$931.99 (7)</p> <p>Sales Tax/Income 0.72% (4)</p> <p>Sales Tax Per Capita \$208.61 (5)</p>	<p>County Rev./Income 4.27% (6)</p> <p>County Rev. Per Cap. \$1,219.40 (10)</p> <p>Property Tax/Income 3.21% (4)</p> <p>Property Tax Per Cap. \$917.79 (8)</p> <p>Sales Tax/Income 0.72% (4)</p> <p>Sales Tax Per Capita \$204.46 (9)</p>	<p>Banner Elk 1,028 (18)</p> <p>Crossnore 192 (27)</p> <p>Elk Park 452 (39)</p> <p>Grandfather Village 25 (18)</p> <p>Newland 698 (21)</p> <p>Sugar Mountain 198 (5)</p>







\* Rank within relevant population range







COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
	Beaufort	County Rev./Income 2.67% (52)	County Rev./Income 2.61% (66)	Aurora	522	(—)
	2011 Burden: 4.25%	County Rev. Per Cap. \$873.23 (47)	County Rev. Per Cap. \$834.78 (59)	Bath	250	(—)
	2010 Burden: 4.18%	Property Tax/Income 1.97% (38)	Property Tax/Income 1.87% (51)	Belhaven	1,694	(65)
	2009 Burden: 4.52%	Property Tax Per Cap. \$643.42 (36)	Property Tax Per Cap. \$599.40 (50)	Chocowinity	823	(—)
	Change FY10-11: 1.50%	Sales Tax/Income 0.43% (34)	Sales Tax/Income 0.49% (34)	Pantego	180	(67)
	Rank: 42 (2011), 53 (2010)	Sales Tax Per Capita \$141.63 (34)	Sales Tax Per Capita \$156.63 (30)	Washington	9,778	(12)
	Population: 47,929			Washington Park	453	(74)
	Per Capita Income: \$32,737					
	Rank: 54 (Pop.), 38 (PCI)	County Rev./Income 2.23% (84)	County Rev./Income 2.37% (85)	Askeville	241	(188)
	2011 Burden: 3.22%	County Rev. Per Cap. \$653.13 (91)	County Rev. Per Cap. \$702.52 (89)	Aulander	896	(104)
	2010 Burden: 3.26%	Property Tax/Income 1.39% (88)	Property Tax/Income 1.50% (86)	Colerain	204	(99)
	2009 Burden: 3.41%	Property Tax Per Cap. \$408.14 (92)	Property Tax Per Cap. \$445.03 (90)	Kelford	251	(180)
	Change FY10-11: -1.28%	Sales Tax/Income 0.24% (93)	Sales Tax/Income 0.26% (96)	Lewiston Woodville	550	(136)
	Rank: 86 (2011), 89 (2010)	Sales Tax Per Capita \$69.99 (94)	Sales Tax Per Capita \$77.38 (97)	Powellsville	276	(169)
	Population: 21,267			Roxobel	240	(164)
	Per Capita Income: \$29,262			Windsor	3,598	(153)
	Rank: 81 (Pop.), 70 (PCI)	County Rev./Income 3.07% (23)	County Rev./Income 3.58% (16)	Bladenboro	1,753	(67)
	2011 Burden: 3.72%	County Rev. Per Cap. \$894.13 (44)	County Rev. Per Cap. \$1,050.48 (29)	Clarkton	838	(44)
	2010 Burden: 4.79%	Property Tax/Income 1.96% (39)	Property Tax/Income 2.21% (28)	Dublin	339	(—)
	2009 Burden: 5.03%	Property Tax Per Cap. \$570.29 (49)	Property Tax Per Cap. \$648.24 (43)	East Arcadia	488	(138)
	Change FY10-11: -22.49%	Sales Tax/Income 0.39% (54)	Sales Tax/Income 0.46% (41)	Elizabethtown	3,589	(—)
	Rank: 65 (2011), 26 (2010)	Sales Tax Per Capita \$112.99 (64)	Sales Tax Per Capita \$135.39 (54)	Tar Heel	117	(127)
	Population: 35,243			White Lake	803	(16)
	Per Capita Income: \$29,135					
	Rank: 67 (Pop.), 72 (PCI)	County Rev./Income 3.74% (10)	County Rev./Income 3.81% (12)	BRUNSWICK COUNTY		
	2011 Burden: 7.19%	County Rev. Per Cap. \$1,248.03 (7)	County Rev. Per Cap. \$1,264.84 (6)	Bald Head Island	159	(1)
	2010 Burden: 6.75%	Property Tax/Income 2.78% (8)	Property Tax/Income 2.93% (8)	Belville	1,950	(68)
	2009 Burden: 7.25%	Property Tax Per Cap. \$927.63 (8)	Property Tax Per Cap. \$972.46 (6)	Boiling Spring Lakes	5,409	(42)
	Change FY10-11: 6.59%	Sales Tax/Income 0.40% (50)	Sales Tax/Income 0.44% (49)	Bolivia	144	(43)
	Rank: 2 (2011), 3 (2010)	Sales Tax Per Capita \$132.12 (43)	Sales Tax Per Capita \$145.70 (41)	Calabash	1,798	(50)
	Population: 108,176			Carolina Shores	3,069	(60)
	Per Capita Income: \$33,375			Caswell Beach	401	(14)
	Rank: 25 (Pop.), 30 (PCI)	County Rev./Income 3.06% (24)	County Rev./Income 3.24% (24)	Holden Beach	579	(7)
	2011 Burden: 4.75%	County Rev. Per Cap. \$1,054.39 (19)	County Rev. Per Cap. \$1,120.19 (18)	Leland	13,621	(29)
	2010 Burden: 5.00%	Property Tax/Income 2.04% (31)	Property Tax/Income 2.16% (33)	Navassa	1,516	(—)
	2009 Burden: 5.18%	Property Tax Per Cap. \$702.20 (28)	Property Tax Per Cap. \$747.62 (24)	Northwest	740	(36)
	Change FY10-11: -4.99%	Sales Tax/Income 0.55% (11)	Sales Tax/Income 0.57% (20)	Oak Island	6,830	(1)
	Rank: 22 (2011), 21 (2010)	Sales Tax Per Capita \$189.65 (8)	Sales Tax Per Capita \$196.91 (11)	Ocean Isle Beach	554	(6)
	Population: 239,179			Sandy Creek	262	(40)
	Per Capita Income: \$34,467			Shallotte	3,699	(23)
	Rank: 7 (Pop.), 24 (PCI)	County Rev./Income 2.04% (31)	County Rev./Income 2.16% (33)	Southport	2,852	(20)
	2011 Burden: 4.75%	County Rev. Per Cap. \$1,054.39 (19)	County Rev. Per Cap. \$1,120.19 (18)	St. James	3,187	(47)
	2010 Burden: 5.00%	Property Tax/Income 2.04% (31)	Property Tax/Income 2.16% (33)	Sunset Beach	3,597	(16)
	2009 Burden: 5.18%	Property Tax Per Cap. \$702.20 (28)	Property Tax Per Cap. \$747.62 (24)	Varnamtown	545	(45)
	Change FY10-11: -4.99%	Sales Tax/Income 0.55% (11)	Sales Tax/Income 0.57% (20)	BUNCOMBE COUNTY		
	Rank: 22 (2011), 21 (2010)	Sales Tax Per Capita \$189.65 (8)	Sales Tax Per Capita \$196.91 (11)	Asheville	83,746	(7)
	Population: 239,179			Biltmore Forest	1,348	(13)
	Per Capita Income: \$34,467			Black Mountain	7,875	(13)
	Rank: 7 (Pop.), 24 (PCI)	County Rev./Income 1.98% (94)	County Rev./Income 2.10% (95)	Montreat	724	(15)
	2011 Burden: 3.30%	County Rev. Per Cap. \$596.88 (95)	County Rev. Per Cap. \$631.05 (97)	Weaverville	3,673	(21)
	2010 Burden: 3.45%	Property Tax/Income 1.39% (90)	Property Tax/Income 1.47% (91)	Woodfin	6,151	(53)
	2009 Burden: 3.72%	Property Tax Per Cap. \$417.79 (90)	Property Tax Per Cap. \$443.81 (91)			
	Change FY10-11: -4.49%	Sales Tax/Income 0.15% (96)	Sales Tax/Income 0.17% (98)	Connelly Springs	1,671	(177)
	Rank: 79 (2011), 78 (2010)	Sales Tax Per Capita \$44.46 (96)	Sales Tax Per Capita \$49.98 (98)	Drexel	1,860	(163)
	Population: 91,008			Glen Alpine	1,519	(171)
	Per Capita Income: \$30,084			Hildebran	2,025	(172)
	Rank: 31 (Pop.), 56 (PCI)	County Rev./Income 1.98% (94)	County Rev./Income 2.10% (95)	Morganton	16,935	(55)
	2011 Burden: 3.30%	County Rev. Per Cap. \$596.88 (95)	County Rev. Per Cap. \$631.05 (97)	Rhodhiss	1,072	(167)
	2010 Burden: 3.45%	Property Tax/Income 1.39% (90)	Property Tax/Income 1.47% (91)	Rutherford College	1,342	(176)
	2009 Burden: 3.72%	Property Tax Per Cap. \$417.79 (90)	Property Tax Per Cap. \$443.81 (91)	Valdese	4,495	(107)





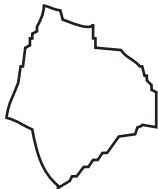



COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Cabarrus	 <p>2011 Burden: 5.07% 2010 Burden: 5.37% 2009 Burden: 5.55%</p> <p>Change FY10-11: -5.55% Rank: 18 (2011), 13 (2010)</p> <p>Population: 179,025 Per Capita Income: \$35,561 Rank: 12 (Pop.), 21 (PCI)</p>	County Rev./Income 2.76% (42) County Rev. Per Cap. \$981.10 (29) Property Tax/Income 2.11% (25) Property Tax Per Cap. \$749.21 (20) Sales Tax/Income 0.40% (48) Sales Tax Per Capita \$141.43 (36)	County Rev./Income 2.98% (35) County Rev. Per Cap. \$1,066.14 (25) Property Tax/Income 2.24% (25) Property Tax Per Cap. \$799.64 (19) Sales Tax/Income 0.46% (38) Sales Tax Per Capita \$165.98 (21)	Concord Harrisburg Kannapolis Midland Mount Pleasant	79,519 (16) 11,580 (46) 42,828 (26) 3,091 (37) 1,661 (49)	
Caldwell	 <p>2011 Burden: 3.83% 2010 Burden: 4.09% 2009 Burden: 4.46%</p> <p>Change FY10-11: -6.31% Rank: 60 (2011), 59 (2010)</p> <p>Population: 83,176 Per Capita Income: \$27,261 Rank: 33 (Pop.), 87 (PCI)</p>	County Rev./Income 2.37% (79) County Rev. Per Cap. \$647.45 (93) Property Tax/Income 1.69% (67) Property Tax Per Cap. \$460.72 (79) Sales Tax/Income 0.34% (67) Sales Tax Per Capita \$91.35 (82)	County Rev./Income 2.56% (72) County Rev. Per Cap. \$695.48 (91) Property Tax/Income 1.81% (61) Property Tax Per Cap. \$490.40 (81) Sales Tax/Income 0.35% (81) Sales Tax Per Capita \$96.05 (94)	Cajah's Mountain Cedar Rock Gamewell Granite Falls Hudson Lenoir Sawmills	2,828 (179) 301 (121) 4,058 (180) 4,730 (131) 3,783 (150) 18,261 (60) 5,250 (92)	
Camden	 <p>2011 Burden: 3.17% 2010 Burden: 3.39% 2009 Burden: 3.67%</p> <p>Change FY10-11: -6.58% Rank: 87 (2011), 83 (2010)</p> <p>Population: 10,000 Per Capita Income: \$37,353 Rank: 97 (Pop.), 14 (PCI)</p>	County Rev./Income 2.89% (30) County Rev. Per Cap. \$1,078.83 (17) Property Tax/Income 2.18% (22) Property Tax Per Cap. \$815.91 (12) Sales Tax/Income 0.27% (87) Sales Tax Per Capita \$101.89 (75)	County Rev./Income 3.08% (31) County Rev. Per Cap. \$1,135.04 (16) Property Tax/Income 2.38% (18) Property Tax Per Cap. \$877.18 (9) Sales Tax/Income 0.28% (94) Sales Tax Per Capita \$103.62 (88)	No incorporated municipalities		
Carteret	 <p>2011 Burden: 4.67% 2010 Burden: 4.86% 2009 Burden: 4.99%</p> <p>Change FY10-11: -3.84% Rank: 25 (2011), 25 (2010)</p> <p>Population: 66,712 Per Capita Income: \$39,174 Rank: 39 (Pop.), 8 (PCI)</p>	County Rev./Income 2.82% (36) County Rev. Per Cap. \$1,103.89 (16) Property Tax/Income 1.93% (41) Property Tax Per Cap. \$756.86 (18) Sales Tax/Income 0.46% (30) Sales Tax Per Capita \$180.65 (11)	County Rev./Income 2.95% (39) County Rev. Per Cap. \$1,159.96 (14) Property Tax/Income 2.04% (39) Property Tax Per Cap. \$803.51 (18) Sales Tax/Income 0.50% (31) Sales Tax Per Capita \$196.61 (12)	Atlantic Beach Beaufort Bogue Cape Carteret Cedar Point Emerald Isle Indian Beach Morehead City Newport Peletier Pine Knoll Shores	1,501 (4) 4,054 (28) 687 (102) 1,924 (59) 1,284 (66) 3,669 (10) 112 (4) 8,693 (7) 4,159 (34) 646 (101) 1,344 (9)	
Caswell	 <p>2011 Burden: 2.49% 2010 Burden: 2.59% 2009 Burden: 2.78%</p> <p>Change FY10-11: -3.91% Rank: 95 (2011), 96 (2010)</p> <p>Population: 23,676 Per Capita Income: \$31,326 Rank: 77 (Pop.), 43 (PCI)</p>	County Rev./Income 2.21% (86) County Rev. Per Cap. \$691.45 (84) Property Tax/Income 1.38% (91) Property Tax Per Cap. \$433.38 (88) Sales Tax/Income 0.29% (83) Sales Tax Per Capita \$90.81 (83)	County Rev./Income 2.32% (87) County Rev. Per Cap. \$713.35 (88) Property Tax/Income 1.36% (94) Property Tax Per Cap. \$417.54 (94) Sales Tax/Income 0.33% (86) Sales Tax Per Capita \$101.12 (90)	Milton Yanceyville	166 (—) 2,037 (164)	
Catawba	 <p>2011 Burden: 4.49% 2010 Burden: 4.68% 2009 Burden: 4.85%</p> <p>Change FY10-11: -4.05% Rank: 34 (2011), 32 (2010)</p> <p>Population: 154,654 Per Capita Income: \$33,320 Rank: 17 (Pop.), 31 (PCI)</p>	County Rev./Income 2.69% (49) County Rev. Per Cap. \$896.62 (43) Property Tax/Income 1.65% (69) Property Tax Per Cap. \$550.90 (53) Sales Tax/Income 0.51% (23) Sales Tax Per Capita \$171.38 (14)	County Rev./Income 2.78% (55) County Rev. Per Cap. \$906.81 (43) Property Tax/Income 1.71% (73) Property Tax Per Cap. \$558.54 (53) Sales Tax/Income 0.54% (25) Sales Tax Per Capita \$176.18 (16)	Brookford Catawba Claremont Conover Hickory Long View Maiden Newton	383 (35) 604 (23) 1,355 (19) 8,180 (31) 40,082 (15) 4,880 (92) 3,327 (—) 12,995 (34)	


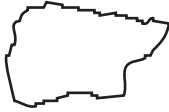

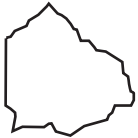


\*Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Chatham	 <p>2011 Burden: 3.30% 2010 Burden: 3.28% 2009 Burden: 3.51%</p> <p>Change FY10-11: 0.67% Rank: 78 (2011), 87 (2010)</p> <p>Population: 63,870 Per Capita Income: \$48,191 Rank: 40 (Pop.), 2 (PCI)</p>	<p>County Rev./Income 2.57% (64)</p> <p>County Rev. Per Cap. \$1,236.32 (9)</p> <p>Property Tax/Income 1.94% (40)</p> <p>Property Tax Per Cap. \$934.86 (5)</p> <p>Sales Tax/Income 0.26% (92)</p> <p>Sales Tax Per Capita \$123.36 (55)</p>	<p>County Rev./Income 2.57% (71)</p> <p>County Rev. Per Cap. \$1,226.26 (9)</p> <p>Property Tax/Income 1.96% (45)</p> <p>Property Tax Per Cap. \$936.13 (7)</p> <p>Sales Tax/Income 0.28% (95)</p> <p>Sales Tax Per Capita \$133.74 (56)</p>	Goldston	270	(42)
				Pittsboro	3,764	(36)
				Siler City	7,933	(24)
Cherokee	 <p>2011 Burden: — 2010 Burden: 4.72% 2009 Burden: 4.98%</p> <p>Change FY10-11: — Rank: — (2011), 30 (2010)</p> <p>Population: 27,527 Per Capita Income: \$25,751 Rank: 72 (Pop.), 94 (PCI)</p>	<p><i>Data not available</i> Cherokee County had not submitted the AFIR report for FY 2011 that was due to the State Treasurer's office on Oct. 31, 2011.</p>	<p>County Rev./Income 4.26% (7)</p> <p>County Rev. Per Cap. \$1,101.74 (20)</p> <p>Property Tax/Income 2.56% (12)</p> <p>Property Tax Per Cap. \$661.14 (39)</p> <p>Sales Tax/Income 0.69% (8)</p> <p>Sales Tax Per Capita \$177.58 (14)</p>	Andrews	1,786	(—)
				Murphy	1,632	(—)
Chowan	 <p>2011 Burden: 4.77% 2010 Burden: 4.88% 2009 Burden: 4.64%</p> <p>Change FY10-11: -2.14% Rank: 21 (2011), 24 (2010)</p> <p>Population: 14,762 Per Capita Income: \$32,765 Rank: 88 (Pop.), 37 (PCI)</p>	<p>County Rev./Income 3.47% (15)</p> <p>County Rev. Per Cap. \$1,138.02 (12)</p> <p>Property Tax/Income 2.20% (20)</p> <p>Property Tax Per Cap. \$720.56 (24)</p> <p>Sales Tax/Income 0.45% (33)</p> <p>Sales Tax Per Capita \$147.38 (28)</p>	<p>County Rev./Income 3.52% (18)</p> <p>County Rev. Per Cap. \$1,154.04 (15)</p> <p>Property Tax/Income 2.21% (29)</p> <p>Property Tax Per Cap. \$723.02 (29)</p> <p>Sales Tax/Income 0.50% (33)</p> <p>Sales Tax Per Capita \$162.51 (22)</p>	Edenton	4,994	(35)
Clay	 <p>2011 Burden: 3.78% 2010 Burden: 3.81% 2009 Burden: 4.18%</p> <p>Change FY10-11: -0.91% Rank: 64 (2011), 67 (2010)</p> <p>Population: 10,622 Per Capita Income: \$27,642 Rank: 95 (Pop.), 84 (PCI)</p>	<p>County Rev./Income 3.59% (12)</p> <p>County Rev. Per Cap. \$992.45 (26)</p> <p>Property Tax/Income 2.46% (13)</p> <p>Property Tax Per Cap. \$678.79 (32)</p> <p>Sales Tax/Income 0.53% (16)</p> <p>Sales Tax Per Capita \$147.72 (26)</p>	<p>County Rev./Income 3.64% (15)</p> <p>County Rev. Per Cap. \$1,006.31 (33)</p> <p>Property Tax/Income 2.43% (16)</p> <p>Property Tax Per Cap. \$671.51 (36)</p> <p>Sales Tax/Income 0.58% (18)</p> <p>Sales Tax Per Capita \$160.31 (27)</p>	Hayesville	312	(57)
Cleveland	 <p>2011 Burden: 3.61% 2010 Burden: 3.37% 2009 Burden: 3.57%</p> <p>Change FY10-11: 6.93% Rank: 67 (2011), 84 (2010)</p> <p>Population: 98,249 Per Capita Income: \$31,046 Rank: 28 (Pop.), 46 (PCI)</p>	<p>County Rev./Income 2.52% (68)</p> <p>County Rev. Per Cap. \$781.68 (62)</p> <p>Property Tax/Income 1.65% (70)</p> <p>Property Tax Per Cap. \$512.88 (64)</p> <p>Sales Tax/Income 0.33% (71)</p> <p>Sales Tax Per Capita \$102.47 (74)</p>	<p>County Rev./Income 2.27% (89)</p> <p>County Rev. Per Cap. \$697.45 (90)</p> <p>Property Tax/Income 1.41% (93)</p> <p>Property Tax Per Cap. \$431.94 (92)</p> <p>Sales Tax/Income 0.35% (83)</p> <p>Sales Tax Per Capita \$106.24 (85)</p>	CLEVELAND COUNTY		
				Belwood	952	(186)
				Boiling Springs	4,653	(158)
				Casar	298	(182)
				Earl	260	(175)
				Fallston	608	(181)
				Grover	709	(187)
				Kings Mountain	10,602	(63)
				Kingstown	682	(160)
				Lattimore	489	(172)
				Lawndale	607	(165)
				Mooresboro	312	(184)
				Patterson Springs	623	(185)
				Polkville	546	(167)
				Shelby	20,358	(58)
				Waco	322	(173)
Columbus	 <p>2011 Burden: 3.26% 2010 Burden: 3.79% 2009 Burden: 4.01%</p> <p>Change FY10-11: -13.94% Rank: 83 (2011), 68 (2010)</p> <p>Population: 58,204 Per Capita Income: \$28,491 Rank: 48 (Pop.), 77 (PCI)</p>	<p>County Rev./Income 2.62% (59)</p> <p>County Rev. Per Cap. \$746.39 (72)</p> <p>Property Tax/Income 1.74% (63)</p> <p>Property Tax Per Cap. \$496.11 (71)</p> <p>Sales Tax/Income 0.36% (60)</p> <p>Sales Tax Per Capita \$103.75 (73)</p>	<p>County Rev./Income 2.80% (49)</p> <p>County Rev. Per Cap. \$804.11 (66)</p> <p>Property Tax/Income 1.84% (57)</p> <p>Property Tax Per Cap. \$530.15 (64)</p> <p>Sales Tax/Income 0.39% (65)</p> <p>Sales Tax Per Capita \$110.97 (80)</p>	Boardman	157	(150)
				Bolton	692	(139)
				Brunswick	1,122	(151)
				Cerro Gordo	207	(129)
				Chadbourne	1,860	(85)
				Fair Bluff	953	(—)
				Lake Waccamaw	1,483	(88)
				Sandyfield	448	(149)
				Tabor City	3,975	(114)
				Whiteville	5,405	(—)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Craven	 <p>2011 Burden: 3.98% 2010 Burden: 4.00% 2009 Burden: 4.13%</p> <p>Change FY10-11: -0.46% Rank: 55 (2011), 63 (2010)</p> <p>Population: 104,147 Per Capita Income: \$36,610 Rank: 27 (Pop.), 17 (PCI)</p>	<p>County Rev./Income 2.13% (90)</p> <p>County Rev. Per Cap. \$780.88 (63)</p> <p>Property Tax/Income 1.24% (93)</p> <p>Property Tax Per Cap. \$455.28 (83)</p> <p>Sales Tax/Income 0.33% (75)</p> <p>Sales Tax Per Capita \$119.21 (58)</p>	<p>County Rev./Income 2.17% (93)</p> <p>County Rev. Per Cap. \$792.78 (71)</p> <p>Property Tax/Income 1.25% (95)</p> <p>Property Tax Per Cap. \$456.74 (87)</p> <p>Sales Tax/Income 0.37% (74)</p> <p>Sales Tax Per Capita \$134.92 (55)</p>	<p>Bridgeton 456 (29)</p> <p>Cove City 401 (174)</p> <p>Dover 403 (125)</p> <p>Havelock 21,067 (76)</p> <p>New Bern 29,634 (24)</p> <p>River Bend 3,130 (139)</p> <p>Trent Woods 4,171 (142)</p> <p>Vanceboro 1,009 (132)</p>
Cumberland	 <p>2011 Burden: 3.22% 2010 Burden: 3.50% 2009 Burden: 3.41%</p> <p>Change FY10-11: -8.08% Rank: 85 (2011), 76 (2010)</p> <p>Population: 326,673 Per Capita Income: \$44,678 Rank: 5 (Pop.), 5 (PCI)</p>	<p>County Rev./Income 1.80% (95)</p> <p>County Rev. Per Cap. \$802.20 (60)</p> <p>Property Tax/Income 1.14% (95)</p> <p>Property Tax Per Cap. \$511.46 (65)</p> <p>Sales Tax/Income 0.29% (82)</p> <p>Sales Tax Per Capita \$130.93 (45)</p>	<p>County Rev./Income 1.96% (96)</p> <p>County Rev. Per Cap. \$859.03 (53)</p> <p>Property Tax/Income 1.25% (96)</p> <p>Property Tax Per Cap. \$546.92 (59)</p> <p>Sales Tax/Income 0.32% (88)</p> <p>Sales Tax Per Capita \$141.08 (48)</p>	<p>Eastover 3,628 (149)</p> <p>Falcon 311 (132)</p> <p>Fayetteville 208,291 (29)</p> <p>Godwin 139 (—)</p> <p>Hope Mills 15,176 (65)</p> <p>Linden 130 (115)</p> <p>Spring Lake 11,433 (70)</p> <p>Stedman 1,028 (136)</p> <p>Wade 556 (122)</p>
Currituck	 <p>2011 Burden: 6.25% 2010 Burden: 6.31% 2009 Burden: 6.39%</p> <p>Change FY10-11: -0.82% Rank: 5 (2011), 5 (2010)</p> <p>Population: 23,559 Per Capita Income: \$39,949 Rank: 78 (Pop.), 7 (PCI)</p>	<p>County Rev./Income 5.55% (3)</p> <p>County Rev. Per Cap. \$2,217.70 (2)</p> <p>Property Tax/Income 2.89% (6)</p> <p>Property Tax Per Cap. \$1,153.64 (2)</p> <p>Sales Tax/Income 0.79% (3)</p> <p>Sales Tax Per Capita \$314.60 (2)</p>	<p>County Rev./Income 5.66% (3)</p> <p>County Rev. Per Cap. \$2,228.75 (2)</p> <p>Property Tax/Income 3.02% (6)</p> <p>Property Tax Per Cap. \$1,190.60 (2)</p> <p>Sales Tax/Income 0.76% (2)</p> <p>Sales Tax Per Capita \$298.39 (2)</p>	No incorporated municipalities
Dare	 <p>2011 Burden: 11.12% 2010 Burden: 10.61% 2009 Burden: 10.97%</p> <p>Change FY10-11: 4.77% Rank: 1 (2011), 1 (2010)</p> <p>Population: 33,886 Per Capita Income: \$38,633 Rank: 69 (Pop.), 10 (PCI)</p>	<p>County Rev./Income 6.91% (1)</p> <p>County Rev. Per Cap. \$2,669.06 (1)</p> <p>Property Tax/Income 4.08% (1)</p> <p>Property Tax Per Cap. \$1,577.65 (1)</p> <p>Sales Tax/Income 1.20% (1)</p> <p>Sales Tax Per Capita \$463.32 (1)</p>	<p>County Rev./Income 6.56% (1)</p> <p>County Rev. Per Cap. \$2,516.23 (1)</p> <p>Property Tax/Income 3.88% (1)</p> <p>Property Tax Per Cap. \$1,488.45 (1)</p> <p>Sales Tax/Income 1.13% (1)</p> <p>Sales Tax Per Capita \$434.29 (1)</p>	<p>Duck 369 (3)</p> <p>Kill Devil Hills 6,676 (2)</p> <p>Kitty Hawk 3,269 (6)</p> <p>Manteo 1,433 (2)</p> <p>Nags Head 2,754 (1)</p> <p>Southern Shores 2,711 (7)</p>
Davidson	 <p>2011 Burden: 3.08% 2010 Burden: 3.14% 2009 Burden: 3.33%</p> <p>Change FY10-11: -1.87% Rank: 90 (2011), 91 (2010)</p> <p>Population: 163,488 Per Capita Income: \$33,121 Rank: 15 (Pop.), 34 (PCI)</p>	<p>County Rev./Income 2.00% (93)</p> <p>County Rev. Per Cap. \$663.24 (89)</p> <p>Property Tax/Income 1.41% (86)</p> <p>Property Tax Per Cap. \$467.50 (77)</p> <p>Sales Tax/Income 0.29% (84)</p> <p>Sales Tax Per Capita \$95.55 (81)</p>	<p>County Rev./Income 2.10% (94)</p> <p>County Rev. Per Cap. \$690.49 (92)</p> <p>Property Tax/Income 1.51% (85)</p> <p>Property Tax Per Cap. \$494.64 (80)</p> <p>Sales Tax/Income 0.32% (89)</p> <p>Sales Tax Per Capita \$105.32 (86)</p>	<p>Denton 1,642 (113)</p> <p>Lexington 19,001 (66)</p> <p>Midway 4,697 (175)</p> <p>Thomasville 26,857 (32)</p> <p>Wallburg 3,059 (173)</p>
Davie	 <p>2011 Burden: 3.37% 2010 Burden: 3.37% 2009 Burden: 3.56%</p> <p>Change FY10-11: 0.19% Rank: 76 (2011), 85 (2010)</p> <p>Population: 41,378 Per Capita Income: \$35,863 Rank: 60 (Pop.), 19 (PCI)</p>	<p>County Rev./Income 2.58% (63)</p> <p>County Rev. Per Cap. \$925.11 (35)</p> <p>Property Tax/Income 1.79% (55)</p> <p>Property Tax Per Cap. \$641.27 (37)</p> <p>Sales Tax/Income 0.33% (74)</p> <p>Sales Tax Per Capita \$116.89 (60)</p>	<p>County Rev./Income 2.59% (69)</p> <p>County Rev. Per Cap. \$924.19 (42)</p> <p>Property Tax/Income 1.85% (53)</p> <p>Property Tax Per Cap. \$661.63 (38)</p> <p>Sales Tax/Income 0.36% (80)</p> <p>Sales Tax Per Capita \$126.69 (63)</p>	<p>Bermuda Run 1,731 (41)</p> <p>Cooleemee 963 (79)</p> <p>Mocksville 5,067 (43)</p>







\* Rank within relevant population range



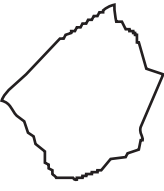

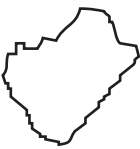

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Duplin	 <p>2011 Burden: 3.57% 2010 Burden: 4.07% 2009 Burden: 4.03%</p> <p>Change FY10-11: -12.25% Rank: 69 (2011), 60 (2010)</p> <p>Population: 58,729 Per Capita Income: \$28,142 Rank: 47 (Pop.), 82 (PCI)</p>	County Rev./Income 2.85% (33) County Rev. Per Cap. \$802.84 (59) Property Tax/Income 1.60% (77) Property Tax Per Cap. \$449.14 (84) Sales Tax/Income 0.35% (62) Sales Tax Per Capita \$98.59 (79)	County Rev./Income 2.76% (56) County Rev. Per Cap. \$813.19 (65) Property Tax/Income 1.71% (71) Property Tax Per Cap. \$503.98 (78) Sales Tax/Income 0.41% (56) Sales Tax Per Capita \$121.34 (68)	Beulaville Calypso Faison Greenevers Kenansville Magnolia Rose Hill Teachey Wallace Warsaw	1,301 (95) 540 (112) 965 (70) 637 (—) 858 (—) 943 (78) 1,633 (110) 378 (80) 3,895 (178) 3,066 (76)	
Durham	 <p>2011 Burden: 5.86% 2010 Burden: 5.70% 2009 Burden: 5.66%</p> <p>Change FY10-11: 2.89% Rank: 6 (2011), 9 (2010)</p> <p>Population: 268,925 Per Capita Income: \$38,654 Rank: 6 (Pop.), 9 (PCI)</p>	County Rev./Income 2.87% (31) County Rev. Per Cap. \$1,109.53 (15) Property Tax/Income 2.21% (19) Property Tax Per Cap. \$853.29 (9) Sales Tax/Income 0.43% (35) Sales Tax Per Capita \$165.65 (17)	County Rev./Income 2.78% (53) County Rev. Per Cap. \$1,092.72 (21) Property Tax/Income 2.14% (34) Property Tax Per Cap. \$839.40 (13) Sales Tax/Income 0.41% (55) Sales Tax Per Capita \$162.28 (23)	Durham	229,466 (5)	
Edgecombe	 <p>2011 Burden: 5.14% 2010 Burden: 5.72% 2009 Burden: 5.49%</p> <p>Change FY10-11: -10.05% Rank: 14 (2011), 8 (2010)</p> <p>Population: 56,681 Per Capita Income: \$27,218 Rank: 50 (Pop.), 88 (PCI)</p>	County Rev./Income 2.63% (57) County Rev. Per Cap. \$716.39 (78) Property Tax/Income 1.76% (57) Property Tax Per Cap. \$478.94 (75) Sales Tax/Income 0.26% (91) Sales Tax Per Capita \$70.42 (93)	County Rev./Income 3.10% (29) County Rev. Per Cap. \$847.76 (55) Property Tax/Income 2.04% (41) Property Tax Per Cap. \$558.46 (54) Sales Tax/Income 0.32% (90) Sales Tax Per Capita \$86.63 (95)	Conetoe Leggett MacClesfield Pinetops Princeville Speed Tarboro Whitakers	295 (155) 60 (146) 472 (124) 1,376 (152) 2,086 (—) 80 (161) 11,435 (62) 746 (73)	
Forsyth	 <p>2011 Burden: 4.56% 2010 Burden: 4.94% 2009 Burden: 4.72%</p> <p>Change FY10-11: -7.77% Rank: 30 (2011), 22 (2010)</p> <p>Population: 351,798 Per Capita Income: \$38,003 Rank: 4 (Pop.), 12 (PCI)</p>	County Rev./Income 2.38% (78) County Rev. Per Cap. \$904.19 (42) Property Tax/Income 1.75% (60) Property Tax Per Cap. \$665.87 (35) Sales Tax/Income 0.37% (57) Sales Tax Per Capita \$140.89 (37)	County Rev./Income 2.53% (76) County Rev. Per Cap. \$952.57 (38) Property Tax/Income 1.81% (60) Property Tax Per Cap. \$682.17 (34) Sales Tax/Income 0.39% (66) Sales Tax Per Capita \$144.94 (42)	Bethania Clemmons Kernersville Lewisville Rural Hall Tobaccoville Walkertown Winston-Salem	329 (47) 18,688 (82) 23,199 (21) 12,681 (78) 2,947 (111) 2,449 (162) 4,691 (144) 230,345 (21)	
Franklin	 <p>2011 Burden: 3.82% 2010 Burden: 3.88% 2009 Burden: 4.10%</p> <p>Change FY10-11: -1.59% Rank: 61 (2011), 66 (2010)</p> <p>Population: 60,978 Per Capita Income: \$29,670 Rank: 42 (Pop.), 62 (PCI)</p>	County Rev./Income 2.96% (28) County Rev. Per Cap. \$877.66 (46) Property Tax/Income 2.10% (26) Property Tax Per Cap. \$622.55 (41) Sales Tax/Income 0.36% (61) Sales Tax Per Capita \$105.72 (71)	County Rev./Income 3.18% (26) County Rev. Per Cap. \$954.09 (37) Property Tax/Income 2.18% (31) Property Tax Per Cap. \$654.64 (41) Sales Tax/Income 0.43% (52) Sales Tax Per Capita \$128.27 (60)	Bunn Centerville Franklinton Louisburg Youngsville	346 (—) 90 (168) 2,035 (81) 3,373 (57) 1,164 (32)	
Gaston	 <p>2011 Burden: 4.56% 2010 Burden: 4.53% 2009 Burden: 4.73%</p> <p>Change FY10-11: 0.63% Rank: 29 (2011), 37 (2010)</p> <p>Population: 206,384 Per Capita Income: \$33,275 Rank: 8 (Pop.), 32 (PCI)</p>	County Rev./Income 2.62% (60) County Rev. Per Cap. \$870.98 (48) Property Tax/Income 1.85% (48) Property Tax Per Cap. \$615.02 (42) Sales Tax/Income 0.33% (76) Sales Tax Per Capita \$108.26 (70)	County Rev./Income 2.69% (62) County Rev. Per Cap. \$900.28 (45) Property Tax/Income 1.90% (50) Property Tax Per Cap. \$636.26 (44) Sales Tax/Income 0.34% (84) Sales Tax Per Capita \$113.25 (79)	Belmont Bessemer City Cherryville Cramerton Dallas Gastonia High Shoals Lowell McAdenville Mount Holly Ranlo Spencer Mountain Stanley	10,090 (37) 5,348 (67) 5,768 (64) 4,171 (64) 4,495 (108) 71,848 (27) 697 (85) 3,531 (119) 652 (52) 13,677 (51) 3,439 (138) 37 (151) 3,561 (71)	

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Gates	 <p>2011 Burden: 2.88% 2010 Burden: 3.20% 2009 Burden: 3.19%</p> <p>Change FY10-11: -9.90% Rank: 92 (2011), 90 (2010)</p> <p>Population: 12,214 Per Capita Income: \$27,020 Rank: 93 (Pop.), 90 (PCI)</p>	<p>County Rev./Income 2.61% (61)</p> <p>County Rev. Per Cap. \$704.65 (81)</p> <p>Property Tax/Income 1.83% (49)</p> <p>Property Tax Per Cap. \$493.56 (72)</p> <p>Sales Tax/Income 0.33% (68)</p> <p>Sales Tax Per Capita \$89.97 (85)</p>	<p>County Rev./Income 2.83% (43)</p> <p>County Rev. Per Cap. \$762.04 (79)</p> <p>Property Tax/Income 1.95% (46)</p> <p>Property Tax Per Cap. \$524.91 (67)</p> <p>Sales Tax/Income 0.40% (57)</p> <p>Sales Tax Per Capita \$107.73 (82)</p>	<p>Gatesville 321 (—)</p>
Graham	 <p>2011 Burden: 4.70% 2010 Burden: 5.07% 2009 Burden: —</p> <p>Change FY10-11: -7.34% Rank: 24 (2011), 19 (2010)</p> <p>Population: 8,888 Per Capita Income: \$25,099 Rank: 98 (Pop.), 97 (PCI)</p>	<p>County Rev./Income 3.97% (8)</p> <p>County Rev. Per Cap. \$996.37 (25)</p> <p>Property Tax/Income 2.33% (15)</p> <p>Property Tax Per Cap. \$583.76 (45)</p> <p>Sales Tax/Income 0.53% (20)</p> <p>Sales Tax Per Capita \$132.46 (42)</p>	<p>County Rev./Income 4.23% (8)</p> <p>County Rev. Per Cap. \$1,060.43 (26)</p> <p>Property Tax/Income 2.47% (15)</p> <p>Property Tax Per Cap. \$618.36 (46)</p> <p>Sales Tax/Income 0.63% (11)</p> <p>Sales Tax Per Capita \$158.57 (29)</p>	<p>Robbinsville 622 (32)</p> <p>Santeetlah 45 (13)</p>
Granville	 <p>2011 Burden: 3.42% 2010 Burden: 3.66% 2009 Burden: 3.84%</p> <p>Change FY10-11: -6.63% Rank: 74 (2011), 73 (2010)</p> <p>Population: 60,547 Per Capita Income: \$28,605 Rank: 44 (Pop.), 75 (PCI)</p>	<p>County Rev./Income 2.30% (82)</p> <p>County Rev. Per Cap. \$659.31 (90)</p> <p>Property Tax/Income 1.82% (50)</p> <p>Property Tax Per Cap. \$521.85 (58)</p> <p>Sales Tax/Income 0.26% (89)</p> <p>Sales Tax Per Capita \$74.69 (92)</p>	<p>County Rev./Income 2.65% (65)</p> <p>County Rev. Per Cap. \$744.05 (82)</p> <p>Property Tax/Income 1.94% (48)</p> <p>Property Tax Per Cap. \$543.91 (61)</p> <p>Sales Tax/Income 0.36% (78)</p> <p>Sales Tax Per Capita \$100.13 (91)</p>	<p>Butner 7,615 (88)</p> <p>Creedmoor 4,138 (97)</p> <p>Oxford 8,515 (59)</p> <p>Stem 465 (130)</p> <p>Stovall 419 (123)</p>
Greene	 <p>2011 Burden: 3.10% 2010 Burden: 3.06% 2009 Burden: 3.56%</p> <p>Change FY10-11: 1.37% Rank: 88 (2011), 93 (2010)</p> <p>Population: 21,277 Per Capita Income: \$26,317 Rank: 80 (Pop.), 92 (PCI)</p>	<p>County Rev./Income 2.20% (87)</p> <p>County Rev. Per Cap. \$579.60 (96)</p> <p>Property Tax/Income 1.47% (82)</p> <p>Property Tax Per Cap. \$387.85 (94)</p> <p>Sales Tax/Income 0.34% (65)</p> <p>Sales Tax Per Capita \$89.46 (86)</p>	<p>County Rev./Income 2.37% (86)</p> <p>County Rev. Per Cap. \$642.73 (94)</p> <p>Property Tax/Income 1.50% (88)</p> <p>Property Tax Per Cap. \$406.71 (95)</p> <p>Sales Tax/Income 0.38% (69)</p> <p>Sales Tax Per Capita \$102.61 (89)</p>	<p>Hookerton 410 (17)</p> <p>Snow Hill 1,599 (160)</p> <p>Walstonburg 220 (133)</p>
Guilford	 <p>2011 Burden: 5.19% 2010 Burden: 5.31% 2009 Burden: 5.50%</p> <p>Change FY10-11: -2.18% Rank: 12 (2011), 15 (2010)</p> <p>Population: 490,371 Per Capita Income: \$37,990 Rank: 3 (Pop.), 13 (PCI)</p>	<p>County Rev./Income 2.39% (76)</p> <p>County Rev. Per Cap. \$906.60 (40)</p> <p>Property Tax/Income 1.82% (51)</p> <p>Property Tax Per Cap. \$691.01 (29)</p> <p>Sales Tax/Income 0.34% (66)</p> <p>Sales Tax Per Capita \$127.54 (49)</p>	<p>County Rev./Income 2.56% (73)</p> <p>County Rev. Per Cap. \$970.47 (35)</p> <p>Property Tax/Income 1.95% (47)</p> <p>Property Tax Per Cap. \$737.82 (27)</p> <p>Sales Tax/Income 0.36% (76)</p> <p>Sales Tax Per Capita \$136.62 (53)</p>	<p>Gibsonville 6,437 (—)</p> <p>Greensboro 270,063 (8)</p> <p>High Point 104,788 (11)</p> <p>Jamestown 3,396 (42)</p> <p>Oak Ridge 6,330 (85)</p> <p>Pleasant Garden 4,507 (165)</p> <p>Sedalia 626 (114)</p> <p>Stokesdale 5,068 (91)</p> <p>Summerfield 10,275 (89)</p> <p>Whitsett 592 (154)</p>
Halifax	 <p>2011 Burden: 4.08% 2010 Burden: 4.24% 2009 Burden: 4.51%</p> <p>Change FY10-11: -3.69% Rank: 52 (2011), 49 (2010)</p> <p>Population: 54,627 Per Capita Income: \$29,674 Rank: 51 (Pop.), 61 (PCI)</p>	<p>County Rev./Income 2.75% (44)</p> <p>County Rev. Per Cap. \$817.34 (55)</p> <p>Property Tax/Income 1.81% (53)</p> <p>Property Tax Per Cap. \$536.92 (56)</p> <p>Sales Tax/Income 0.37% (58)</p> <p>Sales Tax Per Capita \$110.00 (69)</p>	<p>County Rev./Income 2.82% (45)</p> <p>County Rev. Per Cap. \$830.82 (62)</p> <p>Property Tax/Income 1.85% (56)</p> <p>Property Tax Per Cap. \$545.56 (60)</p> <p>Sales Tax/Income 0.43% (51)</p> <p>Sales Tax Per Capita \$127.07 (62)</p>	<p>Enfield 2,528 (134)</p> <p>Halifax 234 (63)</p> <p>Hobgood 347 (111)</p> <p>Littleton 673 (76)</p> <p>Roanoke Rapids 15,731 (45)</p> <p>Scotland Neck 2,056 (—)</p> <p>Weldon 1,653 (58)</p>







\* Rank within relevant population range









COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
<b>Harnett</b> 	2011 Burden: — 2010 Burden: — 2009 Burden: 4.76%  Change FY10-11: — Rank: — (2011), — (2010)  Population: 115,579 Per Capita Income: \$29,247 Rank: 24 (Pop.), 71 (PCI)	<i>Data not available</i> Harnett County had not submitted the AFIR report for FY 2011 that was due to the State Treasurer's office on Oct. 31, 2011.	County Rev./Income <i>Incomplete data</i> County Rev. Per Cap. <i>Incomplete data</i> Property Tax/Income 1.71% (70) Property Tax Per Cap. \$508.83 (76) Sales Tax/Income 0.38% (67) Sales Tax Per Capita \$113.57 (78)	Angier 4,385 (—) Coats 2,129 (—) Dunn 9,336 (—) Erwin 4,440 (—) Lillington 3,213 (—)
<b>Haywood</b> 	2011 Burden: 4.50% 2010 Burden: 4.68% 2009 Burden: 4.82%  Change FY10-11: -3.92% Rank: 33 (2011), 31 (2010)  Population: 59,148 Per Capita Income: \$31,496 Rank: 46 (Pop.), 41 (PCI)	County Rev./Income 3.20% (18) County Rev. Per Cap. \$1,007.74 (23) Property Tax/Income 2.24% (17) Property Tax Per Cap. \$704.57 (26) Sales Tax/Income 0.53% (18) Sales Tax Per Capita \$167.15 (15)	County Rev./Income 3.34% (22) County Rev. Per Cap. \$1,054.76 (28) Property Tax/Income 2.31% (21) Property Tax Per Cap. \$729.26 (28) Sales Tax/Income 0.59% (14) Sales Tax Per Capita \$187.01 (13)	Canton 4,235 (31) Clyde 1,225 (63) Maggie Valley 1,152 (14) Waynesville 9,886 (11)
<b>Henderson</b> 	2011 Burden: 3.45% 2010 Burden: 3.57% 2009 Burden: 3.78%  Change FY10-11: -3.33% Rank: 73 (2011), 75 (2010)  Population: 107,177 Per Capita Income: \$35,853 Rank: 26 (Pop.), 20 (PCI)	County Rev./Income 2.59% (62) County Rev. Per Cap. \$927.03 (34) Property Tax/Income 1.78% (56) Property Tax Per Cap. \$637.73 (38) Sales Tax/Income 0.42% (38) Sales Tax Per Capita \$151.33 (24)	County Rev./Income 2.72% (58) County Rev. Per Cap. \$968.19 (36) Property Tax/Income 1.85% (54) Property Tax Per Cap. \$660.20 (40) Sales Tax/Income 0.45% (46) Sales Tax Per Capita \$160.19 (28)	Flat Rock 3,127 (128) Fletcher 7,216 (47) Hendersonville 13,189 (26) Laurel Park 2,188 (52) Mills River 6,830 (84)
<b>Hertford</b> 	2011 Burden: 4.27% 2010 Burden: 4.33% 2009 Burden: 4.53%  Change FY10-11: -1.34% Rank: 40 (2011), 47 (2010)  Population: 24,822 Per Capita Income: \$27,208 Rank: 75 (Pop.), 89 (PCI)	County Rev./Income 2.53% (67) County Rev. Per Cap. \$687.84 (86) Property Tax/Income 1.68% (68) Property Tax Per Cap. \$455.99 (82) Sales Tax/Income 0.52% (21) Sales Tax Per Capita \$141.70 (33)	County Rev./Income 2.58% (70) County Rev. Per Cap. \$713.67 (87) Property Tax/Income 1.70% (75) Property Tax Per Cap. \$471.29 (84) Sales Tax/Income 0.54% (26) Sales Tax Per Capita \$148.53 (39)	Ahoskie 5,043 (57) Cofield 413 (119) Como 91 (128) Harrellsville 106 (142) Murfreesboro 2,837 (143) Winton 770 (106)
<b>Hoke</b> 	2011 Burden: — 2010 Burden: — 2009 Burden: —  Change FY10-11: — Rank: — (2011), — (2010)  Population: 47,376 Per Capita Income: \$33,868 Rank: 56 (Pop.), 27 (PCI)	<i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2011 that was due to the State Treasurer's office on Oct. 31, 2011.	<i>Data not available</i> Hoke County had not submitted the AFIR report for FY 2010 that was due to the State Treasurer's office on Oct. 31, 2010.	Raeford 4,642 (—)
<b>Hyde</b> 	2011 Burden: 7.15% 2010 Burden: 7.39% 2009 Burden: 7.80%  Change FY10-11: -3.26% Rank: 4 (2011), 2 (2010)  Population: 5,783 Per Capita Income: \$29,572 Rank: 99 (Pop.), 65 (PCI)	County Rev./Income 6.16% (2) County Rev. Per Cap. \$1,820.86 (3) Property Tax/Income 3.56% (2) Property Tax Per Cap. \$1,054.03 (3) Sales Tax/Income 0.89% (2) Sales Tax Per Capita \$264.41 (3)	County Rev./Income 6.31% (2) County Rev. Per Cap. \$1,813.53 (3) Property Tax/Income 3.82% (2) Property Tax Per Cap. \$1,098.10 (3) Sales Tax/Income 0.69% (7) Sales Tax Per Capita \$198.79 (10)	No incorporated municipalities




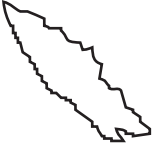


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*	
Iredell	 <p>2011 Burden: 4.61% 2010 Burden: 4.49% 2009 Burden: 4.81%</p> <p>Change FY10-11: 2.69% Rank: 26 (2011), 38 (2010)</p> <p>Population: 160,107 Per Capita Income: \$33,556 Rank: 16 (Pop.), 29 (PCI)</p>	<p>County Rev./Income 2.72% (46)</p> <p>County Rev. Per Cap. \$911.78 (38)</p> <p>Property Tax/Income 1.86% (46)</p> <p>Property Tax Per Cap. \$623.83 (40)</p> <p>Sales Tax/Income 0.45% (32)</p> <p>Sales Tax Per Capita \$152.49 (21)</p>	<p>County Rev./Income 2.71% (60)</p> <p>County Rev. Per Cap. \$894.36 (46)</p> <p>Property Tax/Income 1.97% (44)</p> <p>Property Tax Per Cap. \$651.63 (42)</p> <p>Sales Tax/Income 0.46% (40)</p> <p>Sales Tax Per Capita \$152.31 (33)</p>	<p>Harmony 533 (12)</p> <p>Love Valley 90 (49)</p> <p>Mooresville 32,848 (1)</p> <p>Statesville 24,633 (23)</p> <p>Troutman 2,392 (40)</p>	
Jackson	 <p>2011 Burden: 4.18% 2010 Burden: 4.56% 2009 Burden: 4.86%</p> <p>Change FY10-11: -8.38% Rank: 46 (2011), 36 (2010)</p> <p>Population: 40,480 Per Capita Income: \$28,218 Rank: 62 (Pop.), 80 (PCI)</p>	<p>County Rev./Income 3.95% (9)</p> <p>County Rev. Per Cap. \$1,115.05 (14)</p> <p>Property Tax/Income 2.75% (9)</p> <p>Property Tax Per Cap. \$777.33 (15)</p> <p>Sales Tax/Income 0.65% (6)</p> <p>Sales Tax Per Capita \$182.73 (10)</p>	<p>County Rev./Income 4.31% (5)</p> <p>County Rev. Per Cap. \$1,215.16 (12)</p> <p>Property Tax/Income 2.99% (7)</p> <p>Property Tax Per Cap. \$842.53 (12)</p> <p>Sales Tax/Income 0.73% (3)</p> <p>Sales Tax Per Capita \$204.72 (8)</p>	<p>Dillsboro 233 (26)</p> <p>Forest Hills 367 (90)</p> <p>Sylva 2,602 (26)</p> <p>Webster 365 (60)</p>	
Johnston	 <p>2011 Burden: 3.80% 2010 Burden: 3.95% 2009 Burden: 4.20%</p> <p>Change FY10-11: -3.74% Rank: 63 (2011), 65 (2010)</p> <p>Population: 170,151 Per Capita Income: \$34,149 Rank: 13 (Pop.), 26 (PCI)</p>	<p>County Rev./Income 2.40% (75)</p> <p>County Rev. Per Cap. \$819.03 (54)</p> <p>Property Tax/Income 1.70% (64)</p> <p>Property Tax Per Cap. \$579.92 (47)</p> <p>Sales Tax/Income 0.40% (46)</p> <p>Sales Tax Per Capita \$136.81 (40)</p>	<p>County Rev./Income 2.54% (74)</p> <p>County Rev. Per Cap. \$857.12 (54)</p> <p>Property Tax/Income 1.78% (63)</p> <p>Property Tax Per Cap. \$600.57 (49)</p> <p>Sales Tax/Income 0.43% (54)</p> <p>Sales Tax Per Capita \$143.25 (47)</p>	<p>Archer Lodge 4,325 (168)</p> <p>Benson 3,335 (61)</p> <p>Clayton 16,238 (33)</p> <p>Four Oaks 1,936 (130)</p> <p>Kenly 1,349 (55)</p> <p>Micro 444 (69)</p> <p>Pine Level 1,713 (115)</p> <p>Princeton 1,203 (100)</p> <p>Selma 6,119 (54)</p> <p>Smithfield 11,046 (14)</p> <p>Wilson's Mill 2,294 (—)</p>	
Jones	 <p>2011 Burden: 2.64% 2010 Burden: 2.84% 2009 Burden: 2.81%</p> <p>Change FY10-11: -6.74% Rank: 94 (2011), 95 (2010)</p> <p>Population: 10,159 Per Capita Income: \$34,983 Rank: 96 (Pop.), 23 (PCI)</p>	<p>County Rev./Income 2.04% (92)</p> <p>County Rev. Per Cap. \$713.84 (79)</p> <p>Property Tax/Income 1.44% (83)</p> <p>Property Tax Per Cap. \$503.83 (67)</p> <p>Sales Tax/Income 0.26% (90)</p> <p>Sales Tax Per Capita \$90.79 (84)</p>	<p>County Rev./Income 2.24% (91)</p> <p>County Rev. Per Cap. \$767.59 (77)</p> <p>Property Tax/Income 1.52% (84)</p> <p>Property Tax Per Cap. \$523.54 (69)</p> <p>Sales Tax/Income 0.36% (75)</p> <p>Sales Tax Per Capita \$124.11 (66)</p>	<p>Maysville 1,020 (154)</p> <p>Pollocksville 311 (131)</p> <p>Trenton 287 (156)</p>	
Lee	 <p>2011 Burden: 4.79% 2010 Burden: 4.63% 2009 Burden: 4.90%</p> <p>Change FY10-11: 3.54% Rank: 20 (2011), 34 (2010)</p> <p>Population: 58,059 Per Capita Income: \$32,815 Rank: 49 (Pop.), 36 (PCI)</p>	<p>County Rev./Income 2.79% (38)</p> <p>County Rev. Per Cap. \$915.94 (36)</p> <p>Property Tax/Income 2.04% (30)</p> <p>Property Tax Per Cap. \$670.06 (34)</p> <p>Sales Tax/Income 0.46% (29)</p> <p>Sales Tax Per Capita \$152.18 (22)</p>	<p>County Rev./Income 2.68% (63)</p> <p>County Rev. Per Cap. \$893.97 (47)</p> <p>Property Tax/Income 2.04% (40)</p> <p>Property Tax Per Cap. \$680.59 (35)</p> <p>Sales Tax/Income 0.39% (60)</p> <p>Sales Tax Per Capita \$131.44 (57)</p>	<p>Broadway 1,233 (75)</p> <p>Sanford 28,178 (23)</p>	
Lenoir	 <p>2011 Burden: 4.10% 2010 Burden: 4.36% 2009 Burden: 4.36%</p> <p>Change FY10-11: -6.09% Rank: 50 (2011), 44 (2010)</p> <p>Population: 59,493 Per Capita Income: \$32,022 Rank: 45 (Pop.), 39 (PCI)</p>	<p>County Rev./Income 2.40% (74)</p> <p>County Rev. Per Cap. \$769.87 (67)</p> <p>Property Tax/Income 1.61% (75)</p> <p>Property Tax Per Cap. \$517.10 (62)</p> <p>Sales Tax/Income 0.41% (44)</p> <p>Sales Tax Per Capita \$129.78 (47)</p>	<p>County Rev./Income 2.61% (67)</p> <p>County Rev. Per Cap. \$841.62 (57)</p> <p>Property Tax/Income 1.76% (66)</p> <p>Property Tax Per Cap. \$568.88 (52)</p> <p>Sales Tax/Income 0.46% (43)</p> <p>Sales Tax Per Capita \$147.67 (40)</p>	<p>Kinston 21,676 (38)</p> <p>La Grange 2,873 (140)</p> <p>Pink Hill 552 (55)</p>	

\* Rank within relevant population range

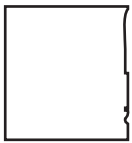
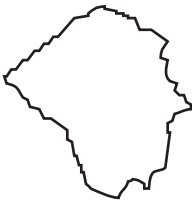

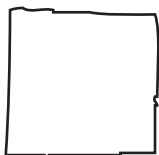


COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Lincoln	 <p>2011 Burden: 3.82% 2010 Burden: 4.09% 2009 Burden: 4.31%</p> <p>Change FY10-11: -6.67% Rank: 62 (2011), 58 (2010)</p> <p>Population: 78,684 Per Capita Income: \$34,275 Rank: 35 (Pop.), 25 (PCI)</p>	<p>County Rev./Income 2.98% (27)</p> <p>County Rev. Per Cap. \$1,021.18 (22)</p> <p>Property Tax/Income 2.07% (27)</p> <p>Property Tax Per Cap. \$710.08 (25)</p> <p>Sales Tax/Income 0.38% (56)</p> <p>Sales Tax Per Capita \$130.94 (44)</p>	<p>County Rev./Income 3.23% (25)</p> <p>County Rev. Per Cap. \$1,091.94 (22)</p> <p>Property Tax/Income 2.26% (24)</p> <p>Property Tax Per Cap. \$763.87 (21)</p> <p>Sales Tax/Income 0.44% (48)</p> <p>Sales Tax Per Capita \$149.39 (37)</p>	Lincolnton	10,540	(27)
Macon	 <p>2011 Burden: 5.43% 2010 Burden: 5.34% 2009 Burden: 5.48%</p> <p>Change FY10-11: 1.76% Rank: 8 (2011), 14 (2010)</p> <p>Population: 33,946 Per Capita Income: \$30,248 Rank: 68 (Pop.), 52 (PCI)</p>	<p>County Rev./Income 4.20% (7)</p> <p>County Rev. Per Cap. \$1,271.59 (6)</p> <p>Property Tax/Income 2.79% (7)</p> <p>Property Tax Per Cap. \$842.59 (10)</p> <p>Sales Tax/Income 0.65% (5)</p> <p>Sales Tax Per Capita \$197.24 (6)</p>	<p>County Rev./Income 4.14% (9)</p> <p>County Rev. Per Cap. \$1,250.75 (7)</p> <p>Property Tax/Income 2.67% (11)</p> <p>Property Tax Per Cap. \$807.04 (17)</p> <p>Sales Tax/Income 0.70% (6)</p> <p>Sales Tax Per Capita \$211.40 (5)</p>	Franklin Highlands	3,848 925	(25) (9)
Madison	 <p>2011 Burden: 3.29% 2010 Burden: 3.26% 2009 Burden: 3.43%</p> <p>Change FY10-11: 0.83% Rank: 80 (2011), 88 (2010)</p> <p>Population: 20,795 Per Capita Income: \$28,579 Rank: 83 (Pop.), 76 (PCI)</p>	<p>County Rev./Income 2.83% (35)</p> <p>County Rev. Per Cap. \$809.68 (57)</p> <p>Property Tax/Income 1.91% (43)</p> <p>Property Tax Per Cap. \$545.78 (54)</p> <p>Sales Tax/Income 0.30% (81)</p> <p>Sales Tax Per Capita \$84.83 (89)</p>	<p>County Rev./Income 2.79% (50)</p> <p>County Rev. Per Cap. \$802.68 (67)</p> <p>Property Tax/Income 1.78% (64)</p> <p>Property Tax Per Cap. \$511.49 (75)</p> <p>Sales Tax/Income 0.38% (68)</p> <p>Sales Tax Per Capita \$109.24 (81)</p>	Hot Springs Mars Hill Marshall	561 1,871 873	(—) (93) (66)
Martin	 <p>2011 Burden: 4.20% 2010 Burden: 4.36% 2009 Burden: 4.45%</p> <p>Change FY10-11: -3.70% Rank: 45 (2011), 43 (2010)</p> <p>Population: 24,498 Per Capita Income: \$30,613 Rank: 76 (Pop.), 50 (PCI)</p>	<p>County Rev./Income 2.70% (48)</p> <p>County Rev. Per Cap. \$826.06 (53)</p> <p>Property Tax/Income 1.69% (66)</p> <p>Property Tax Per Cap. \$518.23 (61)</p> <p>Sales Tax/Income 0.50% (25)</p> <p>Sales Tax Per Capita \$153.84 (20)</p>	<p>County Rev./Income 2.90% (41)</p> <p>County Rev. Per Cap. \$885.45 (51)</p> <p>Property Tax/Income 1.81% (59)</p> <p>Property Tax Per Cap. \$552.66 (55)</p> <p>Sales Tax/Income 0.57% (21)</p> <p>Sales Tax Per Capita \$172.56 (19)</p>	Bear Grass Everetts Hamilton Hassell Jamesville Oak City Parmele Robersonville Williamston	73 164 408 84 491 317 278 1,488 5,509	(71) (135) (117) (162) (110) (109) (120) (86) (35)
McDowell	 <p>2011 Burden: 3.40% 2010 Burden: 3.77% 2009 Burden: 3.74%</p> <p>Change FY10-11: -10.00% Rank: 75 (2011), 70 (2010)</p> <p>Population: 45,031 Per Capita Income: \$26,114 Rank: 59 (Pop.), 93 (PCI)</p>	<p>County Rev./Income 2.69% (51)</p> <p>County Rev. Per Cap. \$701.97 (82)</p> <p>Property Tax/Income 1.60% (76)</p> <p>Property Tax Per Cap. \$417.08 (91)</p> <p>Sales Tax/Income 0.55% (13)</p> <p>Sales Tax Per Capita \$142.56 (32)</p>	<p>County Rev./Income 2.78% (54)</p> <p>County Rev. Per Cap. \$722.58 (85)</p> <p>Property Tax/Income 1.64% (79)</p> <p>Property Tax Per Cap. \$426.57 (93)</p> <p>Sales Tax/Income 0.58% (17)</p> <p>Sales Tax Per Capita \$152.19 (34)</p>	Marion Old Fort	7,922 909	(75) (91)
Mecklenburg	 <p>2011 Burden: 5.31% 2010 Burden: 5.66% 2009 Burden: 5.90%</p> <p>Change FY10-11: -6.17% Rank: 11 (2011), 10 (2010)</p> <p>Population: 923,944 Per Capita Income: \$45,610 Rank: 1 (Pop.), 4 (PCI)</p>	<p>County Rev./Income 2.72% (47)</p> <p>County Rev. Per Cap. \$1,238.83 (8)</p> <p>Property Tax/Income 2.05% (29)</p> <p>Property Tax Per Cap. \$932.83 (6)</p> <p>Sales Tax/Income 0.42% (36)</p> <p>Sales Tax Per Capita \$193.42 (7)</p>	<p>County Rev./Income 2.94% (40)</p> <p>County Rev. Per Cap. \$1,324.41 (5)</p> <p>Property Tax/Income 2.19% (30)</p> <p>Property Tax Per Cap. \$987.05 (5)</p> <p>Sales Tax/Income 0.48% (35)</p> <p>Sales Tax Per Capita \$216.42 (3)</p>	Charlotte Cornelius Davidson Huntersville Matthews Mint Hill Pineville	734,873 24,984 10,988 46,994 27,326 22,830 7,513	(3) (18) (10) (19) (18) (41) (4)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Mitchell	 <p>2011 Burden: 3.98% 2010 Burden: 4.18% 2009 Burden: 3.88%</p> <p>Change FY10-11: -4.95% Rank: 56 (2011), 54 (2010)</p> <p>Population: 15,588 Per Capita Income: \$27,345 Rank: 87 (Pop.), 86 (PCI)</p>	<p>County Rev./Income 3.14% (20)</p> <p>County Rev. Per Cap. \$859.92 (49)</p> <p>Property Tax/Income 1.90% (44)</p> <p>Property Tax Per Cap. \$519.86 (60)</p> <p>Sales Tax/Income 0.64% (7)</p> <p>Sales Tax Per Capita \$175.28 (12)</p>	<p>County Rev./Income 3.33% (23)</p> <p>County Rev. Per Cap. \$904.61 (44)</p> <p>Property Tax/Income 2.11% (36)</p> <p>Property Tax Per Cap. \$574.25 (51)</p> <p>Sales Tax/Income 0.65% (10)</p> <p>Sales Tax Per Capita \$177.32 (15)</p>	Bakersville	464	(46)
				Spruce Pine	2,176	(84)
Montgomery	 <p>2011 Burden: 4.34% 2010 Burden: 4.43% 2009 Burden: 4.67%</p> <p>Change FY10-11: -2.07% Rank: 38 (2011), 39 (2010)</p> <p>Population: 27,992 Per Capita Income: \$28,145 Rank: 71 (Pop.), 81 (PCI)</p>	<p>County Rev./Income 2.76% (43)</p> <p>County Rev. Per Cap. \$775.51 (65)</p> <p>Property Tax/Income 1.97% (36)</p> <p>Property Tax Per Cap. \$555.67 (51)</p> <p>Sales Tax/Income 0.31% (80)</p> <p>Sales Tax Per Capita \$87.64 (87)</p>	<p>County Rev./Income 2.80% (48)</p> <p>County Rev. Per Cap. \$782.20 (73)</p> <p>Property Tax/Income 1.98% (43)</p> <p>Property Tax Per Cap. \$551.99 (56)</p> <p>Sales Tax/Income 0.37% (71)</p> <p>Sales Tax Per Capita \$103.91 (87)</p>	Biscoe	1,700	(104)
				Candor	840	(64)
				Mount Gilead	1,181	(101)
				Star	876	(96)
				Troy	3,389	(91)
Moore	 <p>2011 Burden: 4.27% 2010 Burden: 4.32% 2009 Burden: 4.42%</p> <p>Change FY10-11: -1.17% Rank: 41 (2011), 48 (2010)</p> <p>Population: 88,594 Per Capita Income: \$38,477 Rank: 32 (Pop.), 11 (PCI)</p>	<p>County Rev./Income 2.45% (71)</p> <p>County Rev. Per Cap. \$942.48 (33)</p> <p>Property Tax/Income 1.75% (62)</p> <p>Property Tax Per Cap. \$673.47 (33)</p> <p>Sales Tax/Income 0.39% (52)</p> <p>Sales Tax Per Capita \$150.63 (25)</p>	<p>County Rev./Income 2.48% (80)</p> <p>County Rev. Per Cap. \$949.62 (39)</p> <p>Property Tax/Income 1.75% (67)</p> <p>Property Tax Per Cap. \$669.69 (37)</p> <p>Sales Tax/Income 0.39% (64)</p> <p>Sales Tax Per Capita \$149.01 (38)</p>	Aberdeen	6,379	(28)
				Cameron	286	(38)
				Carthage	2,213	(43)
				Foxfire	906	(28)
				Pinebluff	1,343	(46)
				Pinehurst	14,783	(20)
				Robbins	1,102	(45)
				Southern Pines	12,384	(15)
				Taylortown	725	(34)
				Vass	723	(37)
				Whispering Pines	2,940	(56)
Nash	 <p>2011 Burden: 4.09% 2010 Burden: 4.37% 2009 Burden: 3.97%</p> <p>Change FY10-11: -6.35% Rank: 51 (2011), 42 (2010)</p> <p>Population: 96,215 Per Capita Income: \$33,807 Rank: 29 (Pop.), 28 (PCI)</p>	<p>County Rev./Income 2.09% (91)</p> <p>County Rev. Per Cap. \$705.26 (80)</p> <p>Property Tax/Income 1.48% (81)</p> <p>Property Tax Per Cap. \$502.01 (69)</p> <p>Sales Tax/Income 0.33% (70)</p> <p>Sales Tax Per Capita \$112.36 (66)</p>	<p>County Rev./Income 2.26% (90)</p> <p>County Rev. Per Cap. \$766.82 (78)</p> <p>Property Tax/Income 1.54% (82)</p> <p>Property Tax Per Cap. \$522.21 (70)</p> <p>Sales Tax/Income 0.38% (70)</p> <p>Sales Tax Per Capita \$127.19 (61)</p>	Bailey	571	(62)
				Castalia	269	(—)
				Dortches	938	(179)
				Middlesex	825	(72)
				Momeyer	225	(152)
				Nashville	5,453	(61)
				Red Oak	3,443	(174)
				Rocky Mount	57,682	(25)
				Sharpsburg	2,032	(146)
				Spring Hope	1,325	(—)
New Hanover	 <p>2011 Burden: 5.12% 2010 Burden: 5.29% 2009 Burden: 5.32%</p> <p>Change FY10-11: -3.17% Rank: 16 (2011), 16 (2010)</p> <p>Population: 203,439 Per Capita Income: \$36,108 Rank: 9 (Pop.), 18 (PCI)</p>	<p>County Rev./Income 3.32% (17)</p> <p>County Rev. Per Cap. \$1,199.77 (11)</p> <p>Property Tax/Income 2.25% (16)</p> <p>Property Tax Per Cap. \$813.58 (13)</p> <p>Sales Tax/Income 0.63% (9)</p> <p>Sales Tax Per Capita \$227.53 (4)</p>	<p>County Rev./Income 3.45% (20)</p> <p>County Rev. Per Cap. \$1,240.70 (8)</p> <p>Property Tax/Income 2.39% (17)</p> <p>Property Tax Per Cap. \$858.14 (11)</p> <p>Sales Tax/Income 0.59% (16)</p> <p>Sales Tax Per Capita \$212.34 (4)</p>	Carolina Beach	5,729	(3)
				Kure Beach	2,020	(17)
				Wilmington	106,882	(4)
				Wrightsville Beach	2,487	(3)
Northampton	 <p>2011 Burden: 4.50% 2010 Burden: 4.76% 2009 Burden: 4.74%</p> <p>Change FY10-11: -5.58% Rank: 32 (2011), 27 (2010)</p> <p>Population: 22,111 Per Capita Income: \$29,282 Rank: 79 (Pop.), 69 (PCI)</p>	<p>County Rev./Income 3.53% (13)</p> <p>County Rev. Per Cap. \$1,032.64 (20)</p> <p>Property Tax/Income 2.57% (11)</p> <p>Property Tax Per Cap. \$752.43 (19)</p> <p>Sales Tax/Income 0.22% (95)</p> <p>Sales Tax Per Capita \$64.79 (95)</p>	<p>County Rev./Income 3.66% (14)</p> <p>County Rev. Per Cap. \$1,071.23 (23)</p> <p>Property Tax/Income 2.52% (13)</p> <p>Property Tax Per Cap. \$737.88 (26)</p> <p>Sales Tax/Income 0.28% (93)</p> <p>Sales Tax Per Capita \$83.10 (96)</p>	Conway	836	(59)
				Garysburg	1,057	(87)
				Gaston	1,152	(—)
				Jackson	513	(48)
				Lasker	122	(103)
				Rich Square	958	(53)
				Seaboard	632	(61)
				Severn	276	(30)
				Woodland	809	(41)

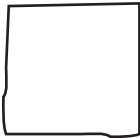
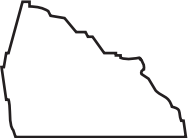
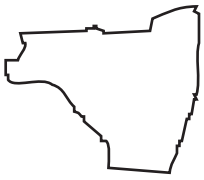



\* Rank within relevant population range


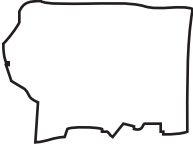



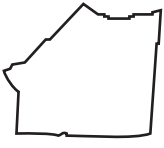
COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*		
Onslow	 <p>2011 Burden: 2.32% 2010 Burden: 2.38% 2009 Burden: 2.69%</p> <p>Change FY10-11: -2.69% Rank: 96 (2011), 97 (2010)</p> <p>Population: 185,304 Per Capita Income: \$46,163 Rank: 11 (Pop.), 3 (PCI)</p>	<p>County Rev./Income 1.45% (96)</p> <p>County Rev. Per Cap. \$667.71 (88)</p> <p>Property Tax/Income 0.85% (96)</p> <p>Property Tax Per Cap. \$391.89 (93)</p> <p>Sales Tax/Income 0.32% (79)</p> <p>Sales Tax Per Capita \$147.44 (27)</p>	<p>County Rev./Income 1.46% (97)</p> <p>County Rev. Per Cap. \$666.55 (93)</p> <p>Property Tax/Income 0.88% (98)</p> <p>Property Tax Per Cap. \$400.67 (96)</p> <p>Sales Tax/Income 0.30% (91)</p> <p>Sales Tax Per Capita \$138.02 (51)</p>	Holly Ridge	1,269	(30)
				Jacksonville	77,343	(34)
				North Topsail Beach	744	(11)
				Richlands	1,521	(141)
				Swansboro	2,666	(54)
Orange	 <p>2011 Burden: 4.60% 2010 Burden: 4.75% 2009 Burden: 4.86%</p> <p>Change FY10-11: -3.16% Rank: 28 (2011), 28 (2010)</p> <p>Population: 134,325 Per Capita Income: \$48,683 Rank: 22 (Pop.), 1 (PCI)</p>	<p>County Rev./Income 2.75% (45)</p> <p>County Rev. Per Cap. \$1,338.29 (5)</p> <p>Property Tax/Income 2.11% (24)</p> <p>Property Tax Per Cap. \$1,027.98 (4)</p> <p>Sales Tax/Income 0.23% (94)</p> <p>Sales Tax Per Capita \$112.84 (65)</p>	<p>County Rev./Income 2.85% (42)</p> <p>County Rev. Per Cap. \$1,380.35 (4)</p> <p>Property Tax/Income 2.22% (27)</p> <p>Property Tax Per Cap. \$1,072.08 (4)</p> <p>Sales Tax/Income 0.24% (97)</p> <p>Sales Tax Per Capita \$117.56 (73)</p>	Carrboro	19,665	(6)
				Chapel Hill	57,432	(2)
				Hillsborough	6,113	(5)
Pamlico	 <p>2011 Burden: 3.25% 2010 Burden: 3.41% 2009 Burden: 3.80%</p> <p>Change FY10-11: -4.53% Rank: 84 (2011), 80 (2010)</p> <p>Population: 13,136 Per Capita Income: \$36,883 Rank: 92 (Pop.), 16 (PCI)</p>	<p>County Rev./Income 2.63% (58)</p> <p>County Rev. Per Cap. \$969.35 (32)</p> <p>Property Tax/Income 1.98% (34)</p> <p>Property Tax Per Cap. \$729.40 (22)</p> <p>Sales Tax/Income 0.33% (72)</p> <p>Sales Tax Per Capita \$120.96 (56)</p>	<p>County Rev./Income 2.79% (51)</p> <p>County Rev. Per Cap. \$1,020.54 (32)</p> <p>Property Tax/Income 2.11% (37)</p> <p>Property Tax Per Cap. \$769.77 (20)</p> <p>Sales Tax/Income 0.39% (61)</p> <p>Sales Tax Per Capita \$143.34 (46)</p>	Alliance	776	(143)
				Arapahoe	556	(—)
				Bayboro	1,251	(155)
				Grantsboro	688	(141)
				Mesic	220	(113)
				Minnesott Beach	440	(58)
				Oriental	900	(33)
				Stonewall	281	(75)
				Vandemere	254	(—)
Pasquotank	 <p>2011 Burden: 5.16% 2010 Burden: 5.00% 2009 Burden: 5.42%</p> <p>Change FY10-11: 3.11% Rank: 13 (2011), 20 (2010)</p> <p>Population: 40,605 Per Capita Income: \$28,673 Rank: 61 (Pop.), 74 (PCI)</p>	<p>County Rev./Income 3.19% (19)</p> <p>County Rev. Per Cap. \$913.27 (37)</p> <p>Property Tax/Income 1.75% (61)</p> <p>Property Tax Per Cap. \$502.32 (68)</p> <p>Sales Tax/Income 0.54% (15)</p> <p>Sales Tax Per Capita \$155.14 (18)</p>	<p>County Rev./Income 3.01% (34)</p> <p>County Rev. Per Cap. \$860.48 (52)</p> <p>Property Tax/Income 1.67% (78)</p> <p>Property Tax Per Cap. \$477.63 (82)</p> <p>Sales Tax/Income 0.53% (28)</p> <p>Sales Tax Per Capita \$150.31 (36)</p>	Elizabeth City	18,689	(40)
Pender	 <p>2011 Burden: 4.45% 2010 Burden: 3.68% 2009 Burden: 4.57%</p> <p>Change FY10-11: 20.88% Rank: 36 (2011), 72 (2010)</p> <p>Population: 52,504 Per Capita Income: \$30,907 Rank: 52 (Pop.), 47 (PCI)</p>	<p>County Rev./Income 3.14% (21)</p> <p>County Rev. Per Cap. \$969.61 (31)</p> <p>Property Tax/Income 2.06% (28)</p> <p>Property Tax Per Cap. \$637.14 (39)</p> <p>Sales Tax/Income 0.40% (45)</p> <p>Sales Tax Per Capita \$124.86 (53)</p>	<p>County Rev./Income 3.05% (32)</p> <p>County Rev. Per Cap. \$949.34 (40)</p> <p>Property Tax/Income 2.27% (23)</p> <p>Property Tax Per Cap. \$707.23 (31)</p> <p>Sales Tax/Income 0.40% (58)</p> <p>Sales Tax Per Capita \$123.63 (67)</p>	Atkinson	301	(25)
				Burgaw	3,898	(24)
				St. Helena	391	(89)
				Surf City	1,861	(8)
				Topsail Beach	370	(8)
				Watha	191	(98)
Perquimans	 <p>2011 Burden: 3.58% 2010 Burden: 4.11% 2009 Burden: 4.33%</p> <p>Change FY10-11: -12.88% Rank: 68 (2011), 57 (2010)</p> <p>Population: 13,486 Per Capita Income: \$30,207 Rank: 90 (Pop.), 54 (PCI)</p>	<p>County Rev./Income 2.55% (66)</p> <p>County Rev. Per Cap. \$771.24 (66)</p> <p>Property Tax/Income 1.76% (58)</p> <p>Property Tax Per Cap. \$531.01 (57)</p> <p>Sales Tax/Income 0.28% (86)</p> <p>Sales Tax Per Capita \$83.82 (90)</p>	<p>County Rev./Income 2.80% (47)</p> <p>County Rev. Per Cap. \$833.55 (60)</p> <p>Property Tax/Income 1.85% (55)</p> <p>Property Tax Per Cap. \$551.21 (57)</p> <p>Sales Tax/Income 0.33% (85)</p> <p>Sales Tax Per Capita \$98.90 (93)</p>	Hertford	2,148	(112)
				Winfall	595	(—)









COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Person	 <p>2011 Burden: 3.50% 2010 Burden: 3.78% 2009 Burden: 4.91%</p> <p>Change FY10-11: -7.48% Rank: 70 (2011), 69 (2010)</p> <p>Population: 39,585 Per Capita Income: \$29,386 Rank: 63 (Pop.), 67 (PCI)</p>	<p>County Rev./Income 3.50% (14)</p> <p>County Rev. Per Cap. \$1,028.00 (21)</p> <p>Property Tax/Income 2.35% (14)</p> <p>Property Tax Per Cap. \$690.08 (30)</p> <p>Sales Tax/Income 0.48% (28)</p> <p>Sales Tax Per Capita \$140.02 (38)</p>	<p>County Rev./Income 3.78% (13)</p> <p>County Rev. Per Cap. \$1,128.86 (17)</p> <p>Property Tax/Income 2.50% (14)</p> <p>Property Tax Per Cap. \$746.90 (25)</p> <p>Sales Tax/Income 0.52% (29)</p> <p>Sales Tax Per Capita \$155.93 (31)</p>	<p>Roxboro 8,387 (—)</p>
Pitt	 <p>2011 Burden: 5.08% 2010 Burden: 5.58% 2009 Burden: 5.00%</p> <p>Change FY10-11: -8.90% Rank: 17 (2011), 12 (2010)</p> <p>Population: 169,378 Per Capita Income: \$32,841 Rank: 14 (Pop.), 35 (PCI)</p>	<p>County Rev./Income 2.25% (83)</p> <p>County Rev. Per Cap. \$739.57 (73)</p> <p>Property Tax/Income 1.42% (85)</p> <p>Property Tax Per Cap. \$465.39 (78)</p> <p>Sales Tax/Income 0.42% (39)</p> <p>Sales Tax Per Capita \$138.20 (39)</p>	<p>County Rev./Income 2.52% (78)</p> <p>County Rev. Per Cap. \$825.86 (63)</p> <p>Property Tax/Income 1.57% (80)</p> <p>Property Tax Per Cap. \$513.97 (74)</p> <p>Sales Tax/Income 0.47% (37)</p> <p>Sales Tax Per Capita \$152.87 (32)</p>	<p>Ayden 4,969 (94)</p> <p>Bethel 1,589 (109)</p> <p>Falkland 97 (105)</p> <p>Farmville 4,689 (15)</p> <p>Fountain 430 (83)</p> <p>Greenville 85,152 (12)</p> <p>Grifton 2,635 (148)</p> <p>Grimesland 444 (118)</p> <p>Simpson 419 (86)</p> <p>Winterville 9,339 (71)</p>
Polk	 <p>2011 Burden: 3.09% 2010 Burden: 4.05% 2009 Burden: 4.69%</p> <p>Change FY10-11: -23.68% Rank: 89 (2011), 61 (2010)</p> <p>Population: 20,588 Per Capita Income: \$37,190 Rank: 84 (Pop.), 15 (PCI)</p>	<p>County Rev./Income 2.65% (53)</p> <p>County Rev. Per Cap. \$986.99 (28)</p> <p>Property Tax/Income 2.01% (33)</p> <p>Property Tax Per Cap. \$747.59 (21)</p> <p>Sales Tax/Income 0.27% (88)</p> <p>Sales Tax Per Capita \$99.58 (77)</p>	<p>County Rev./Income 3.04% (33)</p> <p>County Rev. Per Cap. \$1,109.78 (19)</p> <p>Property Tax/Income 2.22% (26)</p> <p>Property Tax Per Cap. \$809.60 (16)</p> <p>Sales Tax/Income 0.32% (87)</p> <p>Sales Tax Per Capita \$118.18 (71)</p>	<p>Columbus 1,003 (39)</p> <p>Saluda 715 (19)</p> <p>Tryon 1,652 (—)</p>
Randolph	 <p>2011 Burden: 3.48% 2010 Burden: 3.41% 2009 Burden: 3.58%</p> <p>Change FY10-11: 2.18% Rank: 71 (2011), 81 (2010)</p> <p>Population: 142,127 Per Capita Income: \$29,385 Rank: 19 (Pop.), 68 (PCI)</p>	<p>County Rev./Income 2.21% (85)</p> <p>County Rev. Per Cap. \$650.34 (92)</p> <p>Property Tax/Income 1.56% (78)</p> <p>Property Tax Per Cap. \$458.00 (81)</p> <p>Sales Tax/Income 0.39% (53)</p> <p>Sales Tax Per Capita \$114.51 (62)</p>	<p>County Rev./Income 2.17% (92)</p> <p>County Rev. Per Cap. \$642.11 (95)</p> <p>Property Tax/Income 1.53% (83)</p> <p>Property Tax Per Cap. \$452.88 (88)</p> <p>Sales Tax/Income 0.36% (77)</p> <p>Sales Tax Per Capita \$106.60 (84)</p>	<p>Archdale 11,444 (80)</p> <p>Asheboro 25,258 (31)</p> <p>Franklinville 1,167 (161)</p> <p>Liberty 2,667 (118)</p> <p>Ramseur 1,696 (90)</p> <p>Randleman 4,123 (62)</p> <p>Seagrove 229 (56)</p> <p>Staley 394 (171)</p> <p>Trinity 6,631 (90)</p>
Richmond	 <p>2011 Burden: 4.53% 2010 Burden: 4.42% 2009 Burden: 4.79%</p> <p>Change FY10-11: 2.44% Rank: 31 (2011), 40 (2010)</p> <p>Population: 46,600 Per Capita Income: \$27,560 Rank: 57 (Pop.), 85 (PCI)</p>	<p>County Rev./Income 2.78% (40)</p> <p>County Rev. Per Cap. \$766.90 (68)</p> <p>Property Tax/Income 1.87% (45)</p> <p>Property Tax Per Cap. \$516.11 (63)</p> <p>Sales Tax/Income 0.41% (43)</p> <p>Sales Tax Per Capita \$112.11 (67)</p>	<p>County Rev./Income 2.72% (57)</p> <p>County Rev. Per Cap. \$767.72 (76)</p> <p>Property Tax/Income 1.83% (58)</p> <p>Property Tax Per Cap. \$515.54 (73)</p> <p>Sales Tax/Income 0.43% (53)</p> <p>Sales Tax Per Capita \$120.48 (70)</p>	<p>Dobbins Heights 866 (134)</p> <p>Ellerbe 1,054 (129)</p> <p>Hamlet 6,492 (68)</p> <p>Hoffman 588 (147)</p> <p>Norman 138 (177)</p> <p>Rockingham 9,554 (56)</p>
Robeson	 <p>2011 Burden: 4.15% 2010 Burden: 4.22% 2009 Burden: 4.35%</p> <p>Change FY10-11: -1.55% Rank: 48 (2011), 50 (2010)</p> <p>Population: 134,502 Per Capita Income: \$24,834 Rank: 21 (Pop.), 99 (PCI)</p>	<p>County Rev./Income 2.48% (70)</p> <p>County Rev. Per Cap. \$614.95 (94)</p> <p>Property Tax/Income 1.39% (89)</p> <p>Property Tax Per Cap. \$346.19 (95)</p> <p>Sales Tax/Income 0.46% (31)</p> <p>Sales Tax Per Capita \$113.34 (63)</p>	<p>County Rev./Income 2.52% (79)</p> <p>County Rev. Per Cap. \$636.87 (96)</p> <p>Property Tax/Income 1.45% (92)</p> <p>Property Tax Per Cap. \$366.05 (97)</p> <p>Sales Tax/Income 0.50% (32)</p> <p>Sales Tax Per Capita \$125.73 (64)</p>	<p>ROBESON COUNTY</p> <p>Fairmont 2,669 (137)</p> <p>Lumber Bridge 94 (137)</p> <p>Lumberton 21,588 (50)</p> <p>Marietta 175 (190)</p> <p>Maxton 2,431 (133)</p> <p>McDonald 113 (178)</p> <p>Orrum 91 (192)</p> <p>Parkton 437 (100)</p> <p>Pembroke 2,979 (105)</p> <p>Proctorville 117 (166)</p> <p>Raynham 95 (189)</p> <p>Red Springs 3,436 (72)</p> <p>Rennert 384 (183)</p> <p>Rowland 1,040 (103)</p> <p>St. Pauls 2,039 (83)</p>

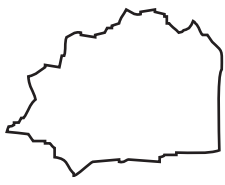


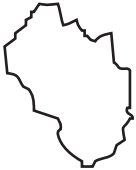
\* Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*	
Rockingham	 <p>2011 Burden: 4.16% 2010 Burden: 4.19% 2009 Burden: 4.47%</p> <p>Change FY10-11: -0.64% Rank: 47 (2011), 52 (2010)</p> <p>Population: 93,764 Per Capita Income: \$30,868 Rank: 30 (Pop.), 48 (PCI)</p>	<p>County Rev./Income 2.45% (72)</p> <p>County Rev. Per Cap. \$755.09 (70)</p> <p>Property Tax/Income 1.64% (72)</p> <p>Property Tax Per Cap. \$507.31 (66)</p> <p>Sales Tax/Income 0.32% (77)</p> <p>Sales Tax Per Capita \$100.23 (76)</p>	<p>County Rev./Income 2.54% (75)</p> <p>County Rev. Per Cap. \$779.60 (74)</p> <p>Property Tax/Income 1.71% (69)</p> <p>Property Tax Per Cap. \$526.59 (65)</p> <p>Sales Tax/Income 0.37% (73)</p> <p>Sales Tax Per Capita \$113.83 (76)</p>	Eden Madison Mayodan Reidsville Stoneville Wentworth	15,547 (52) 2,249 (51) 2,481 (69) 14,538 (44) 1,057 (80) 2,811 (166)
Rowan	 <p>2011 Burden: 4.48% 2010 Burden: 4.35% 2009 Burden: 4.45%</p> <p>Change FY10-11: 3.12% Rank: 35 (2011), 45 (2010)</p> <p>Population: 138,651 Per Capita Income: \$29,792 Rank: 20 (Pop.), 60 (PCI)</p>	<p>County Rev./Income 2.56% (65)</p> <p>County Rev. Per Cap. \$761.89 (69)</p> <p>Property Tax/Income 1.80% (54)</p> <p>Property Tax Per Cap. \$537.69 (55)</p> <p>Sales Tax/Income 0.40% (47)</p> <p>Sales Tax Per Capita \$119.17 (59)</p>	<p>County Rev./Income 2.53% (77)</p> <p>County Rev. Per Cap. \$760.96 (80)</p> <p>Property Tax/Income 1.80% (62)</p> <p>Property Tax Per Cap. \$542.11 (62)</p> <p>Sales Tax/Income 0.36% (79)</p> <p>Sales Tax Per Capita \$106.96 (83)</p>	China Grove Cleveland East Spencer Faith Granite Quarry Landis Rockwell Salisbury Spencer	3,569 (120) 872 (54) 1,536 (82) 808 (84) 2,935 (123) 3,114 (96) 2,111 (145) 33,722 (20) 3,272 (78)
Rutherford	 <p>2011 Burden: 3.84% 2010 Burden: 4.19% 2009 Burden: 4.78%</p> <p>Change FY10-11: -8.31% Rank: 59 (2011), 51 (2010)</p> <p>Population: 68,006 Per Capita Income: \$25,640 Rank: 38 (Pop.), 95 (PCI)</p>	<p>County Rev./Income 2.87% (32)</p> <p>County Rev. Per Cap. \$735.46 (74)</p> <p>Property Tax/Income 1.86% (47)</p> <p>Property Tax Per Cap. \$476.46 (76)</p> <p>Sales Tax/Income 0.53% (19)</p> <p>Sales Tax Per Capita \$136.05 (41)</p>	<p>County Rev./Income 3.13% (27)</p> <p>County Rev. Per Cap. \$800.42 (70)</p> <p>Property Tax/Income 2.06% (38)</p> <p>Property Tax Per Cap. \$526.28 (66)</p> <p>Sales Tax/Income 0.59% (13)</p> <p>Sales Tax Per Capita \$152.16 (35)</p>	Bostic Chimney Rock Ellenboro Forest City Lake Lure Ruth Rutherfordton	387 (92) 113 (24) 876 (176) 7,499 (73) 1,196 (12) 441 (148) 4,226 (102)
Sampson	 <p>2011 Burden: — 2010 Burden: — 2009 Burden: 3.38%</p> <p>Change FY10-11: — Rank: — (2011), — (2010)</p> <p>Population: 63,481 Per Capita Income: \$29,426 Rank: 41 (Pop.), 66 (PCI)</p>	<p><i>Data not available</i> Sampson County had not submitted the AFIR report for FY 2011 that was due to the State Treasurer's office on Oct. 31, 2011.</p>	<p><i>Data not available</i> Sampson County had not submitted the AFIR report for FY 2010 that was due to the State Treasurer's office on Oct. 31, 2010.</p>	Spindale Autryville Clinton Garland Harrells Newton Grove Roseboro Salemberg Turkey	4,322 (—) 196 (—) 8,596 (—) 626 (—) 202 (—) 570 (—) 1,193 (—) 436 (—) 292 (—)
Scotland	 <p>2011 Burden: 4.21% 2010 Burden: 4.16% 2009 Burden: 4.54%</p> <p>Change FY10-11: 1.07% Rank: 44 (2011), 56 (2010)</p> <p>Population: 36,098 Per Capita Income: \$28,364 Rank: 66 (Pop.), 79 (PCI)</p>	<p>County Rev./Income 2.85% (34)</p> <p>County Rev. Per Cap. \$809.07 (58)</p> <p>Property Tax/Income 1.97% (37)</p> <p>Property Tax Per Cap. \$559.60 (50)</p> <p>Sales Tax/Income 0.52% (22)</p> <p>Sales Tax Per Capita \$146.15 (29)</p>	<p>County Rev./Income 2.83% (44)</p> <p>County Rev. Per Cap. \$818.43 (64)</p> <p>Property Tax/Income 1.86% (52)</p> <p>Property Tax Per Cap. \$538.01 (63)</p> <p>Sales Tax/Income 0.56% (23)</p> <p>Sales Tax Per Capita \$161.63 (25)</p>	East Laurinburg Gibson Laurinburg Wagram	300 (158) 539 (107) 15,938 (72) 839 (108)
Stanly	 <p>2011 Burden: 4.05% 2010 Burden: 4.35% 2009 Burden: 4.57%</p> <p>Change FY10-11: -6.80% Rank: 53 (2011), 46 (2010)</p> <p>Population: 60,714 Per Capita Income: \$30,227 Rank: 43 (Pop.), 53 (PCI)</p>	<p>County Rev./Income 2.48% (69)</p> <p>County Rev. Per Cap. \$751.02 (71)</p> <p>Property Tax/Income 1.65% (71)</p> <p>Property Tax Per Cap. \$497.79 (70)</p> <p>Sales Tax/Income 0.35% (63)</p> <p>Sales Tax Per Capita \$105.72 (72)</p>	<p>County Rev./Income 2.59% (68)</p> <p>County Rev. Per Cap. \$784.58 (72)</p> <p>Property Tax/Income 1.71% (72)</p> <p>Property Tax Per Cap. \$517.32 (71)</p> <p>Sales Tax/Income 0.39% (63)</p> <p>Sales Tax Per Capita \$118.01 (72)</p>	Albemarle Badin Locust Misenheimer New London Norwood Oakboro Red Cross Richfield Stanfield	15,936 (49) 1,980 (156) 2,937 (—) 728 (88) 603 (97) 2,384 (89) 1,863 (126) 744 (140) 614 (126) 1,489 (135)

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Stokes	 <p>2011 Burden: 2.99% 2010 Burden: 3.11% 2009 Burden: 3.24%</p> <p>Change FY10-11: -3.72% Rank: 91 (2011), 92 (2010)</p> <p>Population: 47,478 Per Capita Income: \$30,062 Rank: 55 (Pop.), 57 (PCI)</p>	<p>County Rev./Income 2.32% (81)</p> <p>County Rev. Per Cap. \$696.21 (83)</p> <p>Property Tax/Income 1.64% (73)</p> <p>Property Tax Per Cap. \$493.32 (73)</p> <p>Sales Tax/Income 0.33% (73)</p> <p>Sales Tax Per Capita \$98.44 (80)</p>	<p>County Rev./Income 2.41% (82)</p> <p>County Rev. Per Cap. \$721.24 (86)</p> <p>Property Tax/Income 1.73% (68)</p> <p>Property Tax Per Cap. \$517.14 (72)</p> <p>Sales Tax/Income 0.39% (62)</p> <p>Sales Tax Per Capita \$116.84 (74)</p>	<p>Danbury 189 (163) King 6,916 (74) Walnut Cove 1,430 (127)</p>
Surry	 <p>2011 Burden: 3.91% 2010 Burden: 4.02% 2009 Burden: 4.18%</p> <p>Change FY10-11: -2.69% Rank: 57 (2011), 62 (2010)</p> <p>Population: 73,791 Per Capita Income: \$29,962 Rank: 36 (Pop.), 58 (PCI)</p>	<p>County Rev./Income 2.78% (39)</p> <p>County Rev. Per Cap. \$833.88 (51)</p> <p>Property Tax/Income 1.50% (80)</p> <p>Property Tax Per Cap. \$448.08 (85)</p> <p>Sales Tax/Income 0.63% (8)</p> <p>Sales Tax Per Capita \$188.95 (9)</p>	<p>County Rev./Income 2.96% (37)</p> <p>County Rev. Per Cap. \$889.15 (49)</p> <p>Property Tax/Income 1.54% (81)</p> <p>Property Tax Per Cap. \$464.36 (85)</p> <p>Sales Tax/Income 0.68% (9)</p> <p>Sales Tax Per Capita \$204.73 (7)</p>	<p>Dobson 1,588 (73) Elkin 4,007 (38) Mount Airy 10,404 (17) Pilot Mountain 1,479 (53)</p>
Swain	 <p>2011 Burden: 3.28% 2010 Burden: 3.48% 2009 Burden: 3.54%</p> <p>Change FY10-11: -5.85% Rank: 82 (2011), 77 (2010)</p> <p>Population: 14,020 Per Capita Income: \$28,132 Rank: 89 (Pop.), 83 (PCI)</p>	<p>County Rev./Income 2.77% (41)</p> <p>County Rev. Per Cap. \$779.91 (64)</p> <p>Property Tax/Income 1.19% (94)</p> <p>Property Tax Per Cap. \$334.33 (96)</p> <p>Sales Tax/Income 0.51% (24)</p> <p>Sales Tax Per Capita \$143.08 (31)</p>	<p>County Rev./Income 2.95% (38)</p> <p>County Rev. Per Cap. \$834.89 (58)</p> <p>Property Tax/Income 1.20% (97)</p> <p>Property Tax Per Cap. \$340.56 (98)</p> <p>Sales Tax/Income 0.61% (12)</p> <p>Sales Tax Per Capita \$171.90 (20)</p>	<p>Bryson City 1,428 (70)</p>
Transylvania	 <p>2011 Burden: 4.73% 2010 Burden: 5.11% 2009 Burden: 5.07%</p> <p>Change FY10-11: -7.37% Rank: 23 (2011), 18 (2010)</p> <p>Population: 33,189 Per Capita Income: \$30,703 Rank: 70 (Pop.), 49 (PCI)</p>	<p>County Rev./Income 3.68% (11)</p> <p>County Rev. Per Cap. \$1,129.75 (13)</p> <p>Property Tax/Income 2.53% (12)</p> <p>Property Tax Per Cap. \$777.01 (16)</p> <p>Sales Tax/Income 0.54% (14)</p> <p>Sales Tax Per Capita \$166.94 (16)</p>	<p>County Rev./Income 3.98% (11)</p> <p>County Rev. Per Cap. \$1,218.66 (11)</p> <p>Property Tax/Income 2.82% (9)</p> <p>Property Tax Per Cap. \$864.71 (10)</p> <p>Sales Tax/Income 0.57% (19)</p> <p>Sales Tax Per Capita \$174.65 (18)</p>	<p>Brevard 7,630 (9) Rosman 578 (50)</p>
Tyrrell	 <p>2011 Burden: 7.17% 2010 Burden: 5.90% 2009 Burden: 6.10%</p> <p>Change FY10-11: 21.53% Rank: 3 (2011), 6 (2010)</p> <p>Population: 4,390 Per Capita Income: \$25,193 Rank: 100 (Pop.), 96 (PCI)</p>	<p>County Rev./Income 5.37% (4)</p> <p>County Rev. Per Cap. \$1,352.48 (4)</p> <p>Property Tax/Income 3.26% (3)</p> <p>Property Tax Per Cap. \$822.02 (11)</p> <p>Sales Tax/Income 0.34% (64)</p> <p>Sales Tax Per Capita \$86.83 (88)</p>	<p>County Rev./Income 4.04% (10)</p> <p>County Rev. Per Cap. \$993.68 (34)</p> <p>Property Tax/Income 3.05% (5)</p> <p>Property Tax Per Cap. \$750.00 (23)</p> <p>Sales Tax/Income 0.53% (27)</p> <p>Sales Tax Per Capita \$130.93 (59)</p>	<p>Columbia 890 (20)</p>
Union	 <p>2011 Burden: 4.22% 2010 Burden: 4.42% 2009 Burden: 4.70%</p> <p>Change FY10-11: -4.45% Rank: 43 (2011), 41 (2010)</p> <p>Population: 202,592 Per Capita Income: \$35,552 Rank: 10 (Pop.), 22 (PCI)</p>	<p>County Rev./Income 2.81% (37)</p> <p>County Rev. Per Cap. \$999.14 (24)</p> <p>Property Tax/Income 2.22% (18)</p> <p>Property Tax Per Cap. \$790.96 (14)</p> <p>Sales Tax/Income 0.32% (78)</p> <p>Sales Tax Per Capita \$115.27 (61)</p>	<p>County Rev./Income 2.98% (36)</p> <p>County Rev. Per Cap. \$1,047.47 (30)</p> <p>Property Tax/Income 2.36% (19)</p> <p>Property Tax Per Cap. \$827.75 (15)</p> <p>Sales Tax/Income 0.35% (82)</p> <p>Sales Tax Per Capita \$124.13 (65)</p>	<p>Fairview 3,346 (159) Hemby Bridge 1,530 (—) Indian Trail 33,737 (33) Lake Park 3,444 (122) Marshville 2,417 (77) Marvin 5,615 (81) Mineral Springs 2,656 (157) Monroe 33,007 (6) Stallings 13,921 (69) Unionville 5,976 (87) Waxhaw 9,923 (39) Weddington 9,521 (83) Wesley Chapel 7,511 (86) Wingate 3,505 (117)</p>

\*Rank within relevant population range

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Vance	 <p>2011 Burden: 4.33% 2010 Burden: 4.75% 2009 Burden: 4.93%</p> <p>Change FY10-11: -8.72% Rank: 39 (2011), 29 (2010)</p> <p>Population: 45,477 Per Capita Income: \$29,621 Rank: 58 (Pop.), 64 (PCI)</p>	<p>County Rev./Income 2.43% (73)</p> <p>County Rev. Per Cap. \$719.86 (77)</p> <p>Property Tax/Income 1.55% (79)</p> <p>Property Tax Per Cap. \$460.29 (80)</p> <p>Sales Tax/Income 0.48% (27)</p> <p>Sales Tax Per Capita \$141.48 (35)</p>	<p>County Rev./Income 2.71% (61)</p> <p>County Rev. Per Cap. \$800.88 (69)</p> <p>Property Tax/Income 1.71% (74)</p> <p>Property Tax Per Cap. \$505.27 (77)</p> <p>Sales Tax/Income 0.59% (15)</p> <p>Sales Tax Per Capita \$174.95 (17)</p>	<p>Henderson 15,386 (48) Kittrell 468 (191) Middleburg 133 (159)</p>
Wake	 <p>2011 Burden: 4.60% 2010 Burden: 4.66% 2009 Burden: 4.81%</p> <p>Change FY10-11: -1.12% Rank: 27 (2011), 33 (2010)</p> <p>Population: 907,314 Per Capita Income: \$42,555 Rank: 2 (Pop.), 6 (PCI)</p>	<p>County Rev./Income 2.32% (80)</p> <p>County Rev. Per Cap. \$988.51 (27)</p> <p>Property Tax/Income 1.70% (65)</p> <p>Property Tax Per Cap. \$722.55 (23)</p> <p>Sales Tax/Income 0.28% (85)</p> <p>Sales Tax Per Capita \$120.93 (57)</p>	<p>County Rev./Income 2.40% (84)</p> <p>County Rev. Per Cap. \$1,022.75 (31)</p> <p>Property Tax/Income 1.77% (65)</p> <p>Property Tax Per Cap. \$754.04 (22)</p> <p>Sales Tax/Income 0.28% (92)</p> <p>Sales Tax Per Capita \$121.21 (69)</p>	<p>Apex 37,745 (22) Cary 136,203 (9) Fuquay-Varina 18,065 (25) Garner 25,932 (17) Holly Springs 24,838 (16) Knightdale 11,482 (22) Morrisville 18,709 (8) Raleigh 406,688 (10) Rolesville 3,813 (33) Wake Forest 30,329 (13) Wendell 5,886 (30) Zebulon 4,464 (22)</p>
Warren	 <p>2011 Burden: 5.13% 2010 Burden: 5.77% 2009 Burden: 5.44%</p> <p>Change FY10-11: -11.11% Rank: 15 (2011), 7 (2010)</p> <p>Population: 21,031 Per Capita Income: \$24,921 Rank: 82 (Pop.), 98 (PCI)</p>	<p>County Rev./Income 4.26% (5)</p> <p>County Rev. Per Cap. \$1,060.93 (18)</p> <p>Property Tax/Income 3.07% (5)</p> <p>Property Tax Per Cap. \$763.86 (17)</p> <p>Sales Tax/Income 0.40% (49)</p> <p>Sales Tax Per Capita \$98.72 (78)</p>	<p>County Rev./Income 4.84% (4)</p> <p>County Rev. Per Cap. \$1,189.60 (13)</p> <p>Property Tax/Income 3.39% (3)</p> <p>Property Tax Per Cap. \$831.80 (14)</p> <p>Sales Tax/Income 0.46% (39)</p> <p>Sales Tax Per Capita \$113.68 (77)</p>	<p>Macon 119 (51) Norlina 1,121 (—) Warrenton 864 (22)</p>
Washington	 <p>2011 Burden: 3.99% 2010 Burden: 4.18% 2009 Burden: 4.20%</p> <p>Change FY10-11: -4.63% Rank: 54 (2011), 55 (2010)</p> <p>Population: 13,224 Per Capita Income: \$29,830 Rank: 91 (Pop.), 59 (PCI)</p>	<p>County Rev./Income 2.65% (55)</p> <p>County Rev. Per Cap. \$790.32 (61)</p> <p>Property Tax/Income 1.64% (74)</p> <p>Property Tax Per Cap. \$488.64 (74)</p> <p>Sales Tax/Income 0.42% (37)</p> <p>Sales Tax Per Capita \$126.09 (51)</p>	<p>County Rev./Income 2.72% (59)</p> <p>County Rev. Per Cap. \$802.45 (68)</p> <p>Property Tax/Income 1.69% (76)</p> <p>Property Tax Per Cap. \$498.37 (79)</p> <p>Sales Tax/Income 0.44% (47)</p> <p>Sales Tax Per Capita \$131.08 (58)</p>	<p>Creswell 276 (116) Plymouth 3,877 (116) Roper 611 (81)</p>
Watauga	 <p>2011 Burden: 5.45% 2010 Burden: 6.38% 2009 Burden: 5.57%</p> <p>Change FY10-11: -14.63% Rank: 7 (2011), 4 (2010)</p> <p>Population: 51,326 Per Capita Income: \$29,648 Rank: 53 (Pop.), 63 (PCI)</p>	<p>County Rev./Income 3.05% (25)</p> <p>County Rev. Per Cap. \$905.11 (41)</p> <p>Property Tax/Income 1.98% (35)</p> <p>Property Tax Per Cap. \$585.79 (44)</p> <p>Sales Tax/Income 0.58% (10)</p> <p>Sales Tax Per Capita \$172.00 (13)</p>	<p>County Rev./Income 3.57% (17)</p> <p>County Rev. Per Cap. \$1,058.04 (27)</p> <p>Property Tax/Income 2.32% (20)</p> <p>Property Tax Per Cap. \$686.94 (33)</p> <p>Sales Tax/Income 0.70% (5)</p> <p>Sales Tax Per Capita \$207.79 (6)</p>	<p>Beech Mountain 322 (2) Blowing Rock 1,247 (5) Boone 17,186 (19) Seven Devils 193 (10)</p>
Wayne	 <p>2011 Burden: 3.87% 2010 Burden: 3.73% 2009 Burden: 3.91%</p> <p>Change FY10-11: 3.94% Rank: 58 (2011), 71 (2010)</p> <p>Population: 122,893 Per Capita Income: \$31,245 Rank: 23 (Pop.), 44 (PCI)</p>	<p>County Rev./Income 2.17% (89)</p> <p>County Rev. Per Cap. \$677.57 (87)</p> <p>Property Tax/Income 1.34% (92)</p> <p>Property Tax Per Cap. \$420.21 (89)</p> <p>Sales Tax/Income 0.41% (41)</p> <p>Sales Tax Per Capita \$128.56 (48)</p>	<p>County Rev./Income 2.40% (83)</p> <p>County Rev. Per Cap. \$740.44 (83)</p> <p>Property Tax/Income 1.50% (89)</p> <p>Property Tax Per Cap. \$460.56 (86)</p> <p>Sales Tax/Income 0.47% (36)</p> <p>Sales Tax Per Capita \$144.80 (43)</p>	<p>Eureka 198 (82) Fremont 1,258 (147) Goldsboro 36,487 (30) Mount Olive 4,599 (11) Pikeville 680 (93) Seven Springs 110 (153) Walnut Creek 837 (31)</p>

COUNTY	OVERALL DATA COMBINED COUNTY AND MUNICIPAL	2011 DATA COUNTY ONLY (RANK)	2010 DATA COUNTY ONLY (RANK)	2011 MUN. POPULATION (RANK IN COMBINED LOCAL REVENUE PER CAPITA)*
Wilkes	 <p>2011 Burden: 3.31% 2010 Burden: 3.35% 2009 Burden: 3.55%</p> <p>Change FY10-11: -1.05% Rank: 77 (2011), 86 (2010)</p> <p>Population: 69,419 Per Capita Income: \$31,575 Rank: 37 (Pop.), 40 (PCI)</p>	<p>County Rev./Income 2.64% (56)</p> <p>County Rev. Per Cap. \$833.43 (52)</p> <p>Property Tax/Income 1.75% (59)</p> <p>Property Tax Per Cap. \$554.13 (52)</p> <p>Sales Tax/Income 0.49% (26)</p> <p>Sales Tax Per Capita \$154.15 (19)</p>	<p>County Rev./Income 2.66% (64)</p> <p>County Rev. Per Cap. \$831.99 (61)</p> <p>Property Tax/Income 1.68% (77)</p> <p>Property Tax Per Cap. \$524.86 (68)</p> <p>Sales Tax/Income 0.51% (30)</p> <p>Sales Tax Per Capita \$161.15 (26)</p>	<p>North Wilkesboro 4,262 (48)</p> <p>Ronda 417 (—)</p> <p>Wilkesboro 3,416 (27)</p>
Wilson	 <p>2011 Burden: 5.38% 2010 Burden: 5.60% 2009 Burden: 5.59%</p> <p>Change FY10-11: -3.87% Rank: 9 (2011), 11 (2010)</p> <p>Population: 81,643 Per Capita Income: \$33,170 Rank: 34 (Pop.), 33 (PCI)</p>	<p>County Rev./Income 2.65% (54)</p> <p>County Rev. Per Cap. \$879.88 (45)</p> <p>Property Tax/Income 1.81% (52)</p> <p>Property Tax Per Cap. \$601.32 (43)</p> <p>Sales Tax/Income 0.38% (55)</p> <p>Sales Tax Per Capita \$127.25 (50)</p>	<p>County Rev./Income 2.82% (46)</p> <p>County Rev. Per Cap. \$929.63 (41)</p> <p>Property Tax/Income 1.91% (49)</p> <p>Property Tax Per Cap. \$631.36 (45)</p> <p>Sales Tax/Income 0.44% (50)</p> <p>Sales Tax Per Capita \$144.12 (44)</p>	<p>Black Creek 773 (95)</p> <p>Elm City 1,305 (—)</p> <p>Lucama 1,114 (124)</p> <p>Saratoga 410 (65)</p> <p>Sims 283 (87)</p> <p>Stantonsburg 788 (77)</p> <p>Wilson 49,421 (14)</p>
Yadkin	 <p>2011 Burden: 3.29% 2010 Burden: 3.40% 2009 Burden: 3.32%</p> <p>Change FY10-11: -3.26% Rank: 81 (2011), 82 (2010)</p> <p>Population: 38,451 Per Capita Income: \$30,142 Rank: 64 (Pop.), 55 (PCI)</p>	<p>County Rev./Income 2.69% (50)</p> <p>County Rev. Per Cap. \$810.68 (56)</p> <p>Property Tax/Income 1.92% (42)</p> <p>Property Tax Per Cap. \$579.98 (46)</p> <p>Sales Tax/Income 0.37% (59)</p> <p>Sales Tax Per Capita \$111.57 (68)</p>	<p>County Rev./Income 2.79% (52)</p> <p>County Rev. Per Cap. \$843.53 (56)</p> <p>Property Tax/Income 1.99% (42)</p> <p>Property Tax Per Cap. \$602.87 (48)</p> <p>Sales Tax/Income 0.45% (45)</p> <p>Sales Tax Per Capita \$137.13 (52)</p>	<p>Boonville 1,223 (125)</p> <p>East Bend 613 (94)</p> <p>Jonesville 2,288 (79)</p> <p>Yadkinville 2,962 (121)</p>
Yancey	 <p>2011 Burden: 4.15% 2010 Burden: 3.41% 2009 Burden: 3.75%</p> <p>Change FY10-11: 21.62% Rank: 49 (2011), 79 (2010)</p> <p>Population: 17,802 Per Capita Income: \$26,404 Rank: 86 (Pop.), 91 (PCI)</p>	<p>County Rev./Income 3.44% (16)</p> <p>County Rev. Per Cap. \$907.33 (39)</p> <p>Property Tax/Income 2.66% (10)</p> <p>Property Tax Per Cap. \$703.64 (27)</p> <p>Sales Tax/Income 0.55% (12)</p> <p>Sales Tax Per Capita \$144.93 (30)</p>	<p>County Rev./Income 3.41% (21)</p> <p>County Rev. Per Cap. \$887.94 (50)</p> <p>Property Tax/Income 2.69% (10)</p> <p>Property Tax Per Cap. \$700.31 (32)</p> <p>Sales Tax/Income 0.55% (24)</p> <p>Sales Tax Per Capita \$144.05 (45)</p>	<p>Burnsville 1,692 (44)</p>

\* Rank within relevant population range



## Appendix A Summary

COUNTY	COUNTY REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	PROP. TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)	SALES TAX REVENUE PER CAPITA (RANK)	AS % OF PCPI (RANK)
Alamance	\$689.18 (85)	2.20% (88)	\$440.64 (86)	1.40% (87)	\$123.37 (54)	0.39% (51)
Alexander	\$726.52 (76)	2.38% (77)	\$438.87 (87)	1.44% (84)	\$124.89 (52)	0.41% (42)
Alleghany	\$976.65 (30)	3.13% (22)	\$682.98 (31)	2.19% (21)	\$130.87 (46)	0.42% (40)
Anson	\$732.86 (75)	3.00% (26)	\$520.53 (59)	2.13% (23)	\$81.18 (91)	0.33% (69)
Ashe	\$840.31 (50)	2.96% (29)	\$573.66 (48)	2.02% (32)	\$151.74 (23)	0.53% (17)
Avery	\$1,227.98 (10)	4.24% (6)	\$931.99 (7)	3.22% (4)	\$208.61 (5)	0.72% (4)
Beaufort	\$873.23 (47)	2.67% (52)	\$643.42 (36)	1.97% (38)	\$141.63 (34)	0.43% (34)
Bertie	\$653.13 (91)	2.23% (84)	\$408.14 (92)	1.39% (88)	\$69.99 (94)	0.24% (93)
Bladen	\$894.13 (44)	3.07% (23)	\$570.29 (49)	1.96% (39)	\$112.99 (64)	0.39% (54)
Brunswick	\$1,248.03 (7)	3.74% (10)	\$927.63 (8)	2.78% (8)	\$132.12 (43)	0.40% (50)
Buncombe	\$1,054.39 (19)	3.06% (24)	\$702.20 (28)	2.04% (31)	\$189.65 (8)	0.55% (11)
Burke	\$596.88 (95)	1.98% (94)	\$417.79 (90)	1.39% (90)	\$44.46 (96)	0.15% (96)
Cabarrus	\$981.10 (29)	2.76% (42)	\$749.21 (20)	2.11% (25)	\$141.43 (36)	0.40% (48)
Caldwell	\$647.45 (93)	2.37% (79)	\$460.72 (79)	1.69% (67)	\$91.35 (82)	0.34% (67)
Camden	\$1,078.83 (17)	2.89% (30)	\$815.91 (12)	2.18% (22)	\$101.89 (75)	0.27% (87)
Carteret	\$1,103.89 (16)	2.82% (36)	\$756.86 (18)	1.93% (41)	\$180.65 (11)	0.46% (30)
Caswell	\$691.45 (84)	2.21% (86)	\$433.38 (88)	1.38% (91)	\$90.81 (83)	0.29% (83)
Catawba	\$896.62 (43)	2.69% (49)	\$550.90 (53)	1.65% (69)	\$171.38 (14)	0.51% (23)
Chatham	\$1,236.32 (9)	2.57% (64)	\$934.86 (5)	1.94% (40)	\$123.36 (55)	0.26% (92)
Cherokee			Did not submit AFIR data			
Chowan	\$1,138.02 (12)	3.47% (15)	\$720.56 (24)	2.20% (20)	\$147.38 (28)	0.45% (33)
Clay	\$992.45 (26)	3.59% (12)	\$678.79 (32)	2.46% (13)	\$147.72 (26)	0.53% (16)
Cleveland	\$781.68 (62)	2.52% (68)	\$512.88 (64)	1.65% (70)	\$102.47 (74)	0.33% (71)
Columbus	\$746.39 (72)	2.62% (59)	\$496.11 (71)	1.74% (63)	\$103.75 (73)	0.36% (60)
Craven	\$780.88 (63)	2.13% (90)	\$455.28 (83)	1.24% (93)	\$119.21 (58)	0.33% (75)
Cumberland	\$802.20 (60)	1.80% (95)	\$511.46 (65)	1.14% (95)	\$130.93 (45)	0.29% (82)
Currituck	\$2,217.70 (2)	5.55% (3)	\$1,153.64 (2)	2.89% (6)	\$314.60 (2)	0.79% (3)
Dare	\$2,669.06 (1)	6.91% (1)	\$1,577.65 (1)	4.08% (1)	\$463.32 (1)	1.20% (1)
Davidson	\$663.24 (89)	2.00% (93)	\$467.50 (77)	1.41% (86)	\$95.55 (81)	0.29% (84)
Davie	\$925.11 (35)	2.58% (63)	\$641.27 (37)	1.79% (55)	\$116.89 (60)	0.33% (74)
Duplin	\$802.84 (59)	2.85% (33)	\$449.14 (84)	1.60% (77)	\$98.59 (79)	0.35% (62)
Durham	\$1,109.53 (15)	2.87% (31)	\$853.29 (9)	2.21% (19)	\$165.65 (17)	0.43% (35)
Edgecombe	\$716.39 (78)	2.63% (57)	\$478.94 (75)	1.76% (57)	\$70.42 (93)	0.26% (91)
Forsyth	\$904.19 (42)	2.38% (78)	\$665.87 (35)	1.75% (60)	\$140.89 (37)	0.37% (57)
Franklin	\$877.66 (46)	2.96% (28)	\$622.55 (41)	2.10% (26)	\$105.72 (71)	0.36% (61)
Gaston	\$870.98 (48)	2.62% (60)	\$615.02 (42)	1.85% (48)	\$108.26 (70)	0.33% (76)
Gates	\$704.65 (81)	2.61% (61)	\$493.56 (72)	1.83% (49)	\$89.97 (85)	0.33% (68)
Graham	\$996.37 (25)	3.97% (8)	\$583.76 (45)	2.33% (15)	\$132.46 (42)	0.53% (20)
Granville	\$659.31 (90)	2.30% (82)	\$521.85 (58)	1.82% (50)	\$74.69 (92)	0.26% (89)
Greene	\$579.60 (96)	2.20% (87)	\$387.85 (94)	1.47% (82)	\$89.46 (86)	0.34% (65)
Guilford	\$906.60 (40)	2.39% (76)	\$691.01 (29)	1.82% (51)	\$127.54 (49)	0.34% (66)
Halifax	\$817.34 (55)	2.75% (44)	\$536.92 (56)	1.81% (53)	\$110.00 (69)	0.37% (58)
Harnett			Did not submit AFIR data			
Haywood	\$1,007.74 (23)	3.20% (18)	\$704.57 (26)	2.24% (17)	\$167.15 (15)	0.53% (18)
Henderson	\$927.03 (34)	2.59% (62)	\$637.73 (38)	1.78% (56)	\$151.33 (24)	0.42% (38)
Hertford	\$687.84 (86)	2.53% (67)	\$455.99 (82)	1.68% (68)	\$141.70 (33)	0.52% (21)
Hoke			Did not submit AFIR data			
Hyde	\$1,820.86 (3)	6.16% (2)	\$1,054.03 (3)	3.56% (2)	\$264.41 (3)	0.89% (2)
Iredell	\$911.78 (38)	2.72% (46)	\$623.83 (40)	1.86% (46)	\$152.49 (21)	0.45% (32)
Jackson	\$1,115.05 (14)	3.95% (9)	\$777.33 (15)	2.75% (9)	\$182.73 (10)	0.65% (6)

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	\$819.03 (54)	2.40% (75)	\$579.92 (47)	1.70% (64)	\$136.81 (40)	0.40% (46)
Jones	\$713.84 (79)	2.04% (92)	\$503.83 (67)	1.44% (83)	\$90.79 (84)	0.26% (90)
Lee	\$915.94 (36)	2.79% (38)	\$670.06 (34)	2.04% (30)	\$152.18 (22)	0.46% (29)
Lenoir	\$769.87 (67)	2.40% (74)	\$517.10 (62)	1.61% (75)	\$129.78 (47)	0.41% (44)
Lincoln	\$1,021.18 (22)	2.98% (27)	\$710.08 (25)	2.07% (27)	\$130.94 (44)	0.38% (56)
Macon	\$1,271.59 (6)	4.20% (7)	\$842.59 (10)	2.79% (7)	\$197.24 (6)	0.65% (5)
Madison	\$809.68 (57)	2.83% (35)	\$545.78 (54)	1.91% (43)	\$84.83 (89)	0.30% (81)
Martin	\$826.06 (53)	2.70% (48)	\$518.23 (61)	1.69% (66)	\$153.84 (20)	0.50% (25)
McDowell	\$701.97 (82)	2.69% (51)	\$417.08 (91)	1.60% (76)	\$142.56 (32)	0.55% (13)
Mecklenburg	\$1,238.83 (8)	2.72% (47)	\$932.83 (6)	2.05% (29)	\$193.42 (7)	0.42% (36)
Mitchell	\$859.92 (49)	3.14% (20)	\$519.86 (60)	1.90% (44)	\$175.28 (12)	0.64% (7)
Montgomery	\$775.51 (65)	2.76% (43)	\$555.67 (51)	1.97% (36)	\$87.64 (87)	0.31% (80)
Moore	\$942.48 (33)	2.45% (71)	\$673.47 (33)	1.75% (62)	\$150.63 (25)	0.39% (52)
Nash	\$705.26 (80)	2.09% (91)	\$502.01 (69)	1.48% (81)	\$112.36 (66)	0.33% (70)
New Hanover	\$1,199.77 (11)	3.32% (17)	\$813.58 (13)	2.25% (16)	\$227.53 (4)	0.63% (9)
Northampton	\$1,032.64 (20)	3.53% (13)	\$752.43 (19)	2.57% (11)	\$64.79 (95)	0.22% (95)
Onslow	\$667.71 (88)	1.45% (96)	\$391.89 (93)	0.85% (96)	\$147.44 (27)	0.32% (79)
Orange	\$1,338.29 (5)	2.75% (45)	\$1,027.98 (4)	2.11% (24)	\$112.84 (65)	0.23% (94)
Pamlico	\$969.35 (32)	2.63% (58)	\$729.40 (22)	1.98% (34)	\$120.96 (56)	0.33% (72)
Pasquotank	\$913.27 (37)	3.19% (19)	\$502.32 (68)	1.75% (61)	\$155.14 (18)	0.54% (15)
Pender	\$969.61 (31)	3.14% (21)	\$637.14 (39)	2.06% (28)	\$124.86 (53)	0.40% (45)
Perquimans	\$771.24 (66)	2.55% (66)	\$531.01 (57)	1.76% (58)	\$83.82 (90)	0.28% (86)
Person	\$1,028.00 (21)	3.50% (14)	\$690.08 (30)	2.35% (14)	\$140.02 (38)	0.48% (28)
Pitt	\$739.57 (73)	2.25% (83)	\$465.39 (78)	1.42% (85)	\$138.20 (39)	0.42% (39)
Polk	\$986.99 (28)	2.65% (53)	\$747.59 (21)	2.01% (33)	\$99.58 (77)	0.27% (88)
Randolph	\$650.34 (92)	2.21% (85)	\$458.00 (81)	1.56% (78)	\$114.51 (62)	0.39% (53)
Richmond	\$766.90 (68)	2.78% (40)	\$516.11 (63)	1.87% (45)	\$112.11 (67)	0.41% (43)
Robeson	\$614.95 (94)	2.48% (70)	\$346.19 (95)	1.39% (89)	\$113.34 (63)	0.46% (31)
Rockingham	\$755.09 (70)	2.45% (72)	\$507.31 (66)	1.64% (72)	\$100.23 (76)	0.32% (77)
Rowan	\$761.89 (69)	2.56% (65)	\$537.69 (55)	1.80% (54)	\$119.17 (59)	0.40% (47)
Rutherford	\$735.46 (74)	2.87% (32)	\$476.46 (76)	1.86% (47)	\$136.05 (41)	0.53% (19)
Sampson			Did not submit AFIR data			
Scotland	\$809.07 (58)	2.85% (34)	\$559.60 (50)	1.97% (37)	\$146.15 (29)	0.52% (22)
Stanly	\$751.02 (71)	2.48% (69)	\$497.79 (70)	1.65% (71)	\$105.72 (72)	0.35% (63)
Stokes	\$696.21 (83)	2.32% (81)	\$493.32 (73)	1.64% (73)	\$98.44 (80)	0.33% (73)
Surry	\$833.88 (51)	2.78% (39)	\$448.08 (85)	1.50% (80)	\$188.95 (9)	0.63% (8)
Swain	\$779.91 (64)	2.77% (41)	\$334.33 (96)	1.19% (94)	\$143.08 (31)	0.51% (24)
Transylvania	\$1,129.75 (13)	3.68% (11)	\$777.01 (16)	2.53% (12)	\$166.94 (16)	0.54% (14)
Tyrrell	\$1,352.48 (4)	5.37% (4)	\$822.02 (11)	3.26% (3)	\$86.83 (88)	0.34% (64)
Union	\$999.14 (24)	2.81% (37)	\$790.96 (14)	2.22% (18)	\$115.27 (61)	0.32% (78)
Vance	\$719.86 (77)	2.43% (73)	\$460.29 (80)	1.55% (79)	\$141.48 (35)	0.48% (27)
Wake	\$988.51 (27)	2.32% (80)	\$722.55 (23)	1.70% (65)	\$120.93 (57)	0.28% (85)
Warren	\$1,060.93 (18)	4.26% (5)	\$763.86 (17)	3.07% (5)	\$98.72 (78)	0.40% (49)
Washington	\$790.32 (61)	2.65% (55)	\$488.64 (74)	1.64% (74)	\$126.09 (51)	0.42% (37)
Watauga	\$905.11 (41)	3.05% (25)	\$585.79 (44)	1.98% (35)	\$172.00 (13)	0.58% (10)
Wayne	\$677.57 (87)	2.17% (89)	\$420.21 (89)	1.34% (92)	\$128.56 (48)	0.41% (41)
Wilkes	\$833.43 (52)	2.64% (56)	\$554.13 (52)	1.75% (59)	\$154.15 (19)	0.49% (26)
Wilson	\$879.88 (45)	2.65% (54)	\$601.32 (43)	1.81% (52)	\$127.25 (50)	0.38% (55)
Yadkin	\$810.68 (56)	2.69% (50)	\$579.98 (46)	1.92% (42)	\$111.57 (68)	0.37% (59)
Yancey	\$907.33 (39)	3.44% (16)	\$703.64 (27)	2.66% (10)	\$144.93 (30)	0.55% (12)

## Characteristics of N.C. Counties

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000–2010	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Alamance	\$31,363	42	151,745	18	16.00%	\$0.5200 / \$0.5360	2009
Alexander	\$30,499	51	37,254	65	11.52%	\$0.6050 / \$0.5599	2007
Alleghany	\$31,158	45	11,171	94	4.57%	\$0.4300 / \$0.4301	2007
Anson	\$24,417	100	26,973	74	7.07%	\$0.7670 / \$0.7435	2010
Ashe	\$28,431	78	27,378	73	12.28%	\$0.4250 / \$0.4199	2006
Avery	\$28,939	73	17,812	85	3.76%	\$0.3700 / \$0.3604	2010
Beaufort	\$32,737	38	47,929	54	6.61%	\$0.5000 / \$0.4979	2010
Bertie	\$29,262	70	21,267	81	7.56%	\$0.7800 / \$0.6759	2004
Bladen	\$29,135	72	35,243	67	9.19%	\$0.7400 / \$0.6781	2007
Brunswick	\$33,375	30	108,176	25	47.90%	\$0.3050 / \$0.2967	2007
Buncombe	\$34,467	24	239,179	7	15.92%	\$0.5250 / \$0.4910	2006
Burke	\$30,084	56	91,008	31	2.09%	\$0.5200 / \$0.5433	2007
Cabarrus	\$35,561	21	179,025	12	36.89%	\$0.6300 / \$0.6748	2008
Caldwell	\$27,261	87	83,176	33	7.44%	\$0.6599 / \$0.6372	2005
Camden	\$37,353	14	10,000	97	45.24%	\$0.5900 / \$0.6587	2007
Carteret	\$39,174	8	66,712	39	12.34%	\$0.2300 / \$0.2255	2007
Caswell	\$31,326	43	23,676	77	0.74%	\$0.6590 / \$0.6513	2008
Catawba	\$33,320	31	154,654	17	9.15%	\$0.5350 / \$0.5350	2007
Chatham	\$48,191	2	63,870	40	29.48%	\$0.6219 / \$0.6337	2009
Cherokee	\$25,751	94	27,527	72	13.29%	\$0.3850 / \$0.5055	2008
Chowan	\$32,765	37	14,762	88	1.62%	\$0.6850 / \$0.6527	2006
Clay	\$27,642	84	10,622	95	21.05%	\$0.3250 / \$0.3700	2010
Cleveland	\$31,046	46	98,249	28	2.11%	\$0.7200 / \$0.6985	2008
Columbus	\$28,491	77	58,204	48	6.31%	\$0.8150 / \$0.6893	2005
Craven	\$36,610	17	104,147	27	13.90%	\$0.4728 / \$0.4786	2010
Cumberland	\$44,678	5	326,673	5	7.82%	\$0.7400 / \$0.7405	2009
Currituck	\$39,949	7	23,559	78	29.52%	\$0.3200 / \$0.3842	2005
Dare	\$38,633	10	33,886	69	13.08%	\$0.2800 / \$0.3324	2005
Davidson	\$33,121	34	163,488	15	11.26%	\$0.5400 / \$0.5429	2007
Davie	\$35,863	19	41,378	60	18.78%	\$0.6200 / \$0.6485	2009
Duplin	\$28,142	82	58,729	47	19.70%	\$0.6900 / \$0.6675	2009
Durham	\$38,654	9	268,925	6	20.59%	\$0.7459 / \$0.7659	2008
Edgecombe	\$27,218	88	56,681	50	1.90%	\$0.8600 / \$0.8342	2009
Forsyth	\$38,003	12	351,798	4	14.95%	\$0.6740 / \$0.7003	2009
Franklin	\$29,670	62	60,978	42	29.03%	\$0.8725 / \$0.8041	2004
Gaston	\$33,275	32	206,384	8	8.41%	\$0.8350 / \$0.8619	2007
Gates	\$27,020	90	12,214	93	16.15%	\$0.6400 / \$0.6695	2009
Graham	\$25,099	97	8,888	98	11.20%	\$0.4050 / \$0.4067	2010
Granville	\$28,605	75	60,547	44	24.84%	\$0.7950 / \$0.7979	2010
Greene	\$26,317	92	21,277	80	12.14%	\$0.7560 / \$0.6869	2005
Guilford	\$37,990	13	490,371	3	16.46%	\$0.7374 / \$0.7648	2004
Halifax	\$29,674	61	54,627	51	-4.78%	\$0.6800 / \$0.6494	2007
Harnett	\$29,247	71	115,579	24	26.98%	\$0.7250 / \$0.7077	2009
Haywood	\$31,496	41	59,148	46	9.46%	\$0.5140 / \$0.4989	2006
Henderson	\$35,853	20	107,177	26	20.19%	\$0.4620 / \$0.4389	2007
Hertford	\$27,208	89	24,822	75	9.83%	\$0.9100 / \$0.9203	2003
Hoke	\$33,868	27	47,376	56	40.81%	\$0.7000 / \$0.6488	2006
Hyde	\$29,572	65	5,783	99	-0.74%	\$0.5200 / \$0.5200	2009
Iredell	\$33,556	29	160,107	16	30.53%	\$0.4450 / \$0.4392	2007
Jackson	\$28,218	80	40,480	62	22.28%	\$0.2800 / \$0.3036	2008

COUNTY	PER-CAPITA PERSONAL INCOME	RANK	POPULATION	RANK	POP. % CHANGE 2000–2010	TAX RATE ACTUAL/EFFECT.	REVALUE YEAR
Johnston	\$34,149	26	170,151	13	39.51%	\$0.7800 /\$0.7698	2003
Jones	\$34,983	23	10,159	96	-2.11%	\$0.7000 /\$0.5934	2006
Lee	\$32,815	36	58,059	49	18.42%	\$0.7500 /\$0.7215	2007
Lenoir	\$32,022	39	59,493	45	-0.26%	\$0.8000 /\$0.8237	2009
Lincoln	\$34,275	25	78,684	35	23.37%	\$0.5700 /\$0.5624	2008
Macon	\$30,248	52	33,946	68	13.87%	\$0.2790 /\$0.3151	2007
Madison	\$28,579	76	20,795	83	5.91%	\$0.5600 /\$0.4215	2004
Martin	\$30,613	50	24,498	76	-4.27%	\$0.6700 /\$0.6625	2009
McDowell	\$26,114	93	45,031	59	6.83%	\$0.5500 /\$0.5224	2003
Mecklenburg	\$45,610	4	923,944	1	32.85%	\$0.8387 /\$0.8052	2003
Mitchell	\$27,345	86	15,588	87	-0.63%	\$0.4000 /\$0.4180	2009
Montgomery	\$28,145	81	27,992	71	4.36%	\$0.6700 /\$0.4788	2004
Moore	\$38,477	11	88,594	32	18.49%	\$0.4650 /\$0.4571	2007
Nash	\$33,807	28	96,215	29	10.06%	\$0.6700 /\$0.6482	2009
New Hanover	\$36,108	18	203,439	9	26.91%	\$0.4655 /\$0.5260	2007
Northampton	\$29,282	69	22,111	79	0.11%	\$0.8700 /\$0.8977	2007
Onslow	\$46,163	3	185,304	11	23.25%	\$0.5850 /\$0.5798	2010
Orange	\$48,683	1	134,325	22	13.64%	\$0.8580 /\$0.8504	2009
Pamlico	\$36,883	16	13,136	92	1.56%	\$0.6525 /\$0.4745	2004
Pasquotank	\$28,673	74	40,605	61	16.36%	\$0.6050 /\$0.6210	2006
Pender	\$30,907	47	52,504	52	27.80%	\$0.6500 /\$0.6544	2003
Perquimans	\$30,207	54	13,486	90	18.63%	\$0.4200 /\$0.4806	2008
Person	\$29,386	67	39,585	63	11.20%	\$0.7000 /\$0.6584	2005
Pitt	\$32,841	35	169,378	14	26.58%	\$0.6650 /\$0.6603	2008
Polk	\$37,190	15	20,588	84	12.36%	\$0.5200 /\$0.4606	2009
Randolph	\$29,385	68	142,127	19	8.95%	\$0.5860 /\$0.5712	2007
Richmond	\$27,560	85	46,600	57	0.08%	\$0.8100 /\$0.8167	2008
Robeson	\$24,834	99	134,502	21	9.05%	\$0.7900 /\$0.7900	2010
Rockingham	\$30,868	48	93,764	30	2.00%	\$0.7150 /\$0.7066	2003
Rowan	\$29,792	60	138,651	20	6.62%	\$0.5950 /\$0.6224	2007
Rutherford	\$25,640	95	68,006	38	8.12%	\$0.5300 /\$0.5325	2007
Sampson	\$29,426	66	63,481	41	5.54%	\$0.8450 /\$0.8450	2003
Scotland	\$28,364	79	36,098	66	0.28%	\$1.0200 /\$1.0198	2003
Stanly	\$30,227	53	60,714	43	4.50%	\$0.6700 /\$0.6092	2005
Stokes	\$30,062	57	47,478	55	6.18%	\$0.6000 /\$0.5795	2009
Surry	\$29,962	58	73,791	36	3.61%	\$0.5820 /\$0.5705	2008
Swain	\$28,132	83	14,020	89	8.11%	\$0.3300 /\$0.3019	2005
Transylvania	\$30,703	49	33,189	70	13.14%	\$0.3949 /\$0.3900	2009
Tyrrell	\$25,193	96	4,390	100	5.83%	\$0.6700 /\$0.7175	2009
Union	\$35,552	22	202,592	10	63.81%	\$0.6650 /\$0.7392	2008
Vance	\$29,621	64	45,477	58	5.88%	\$0.7820 /\$0.9131	2008
Wake	\$42,555	6	907,314	2	44.52%	\$0.5340 /\$0.5639	2008
Warren	\$24,921	98	21,031	82	5.30%	\$0.6000 /\$0.6032	2009
Washington	\$29,830	59	13,224	91	-3.62%	\$0.7900 /\$0.7171	2005
Watauga	\$29,648	63	51,326	53	20.22%	\$0.3130 /\$0.3065	2006
Wayne	\$31,245	44	122,893	23	8.44%	\$0.7640 /\$0.7600	2003
Wilkes	\$31,575	40	69,419	37	5.77%	\$0.6500 /\$0.6572	2007
Wilson	\$33,170	33	81,643	34	10.61%	\$0.7300 /\$0.7675	2008
Yadkin	\$30,142	55	38,451	64	5.79%	\$0.7400 /\$0.7612	2009
Yancey	\$26,404	91	17,802	86	0.16%	\$0.4500 /\$0.4510	2008

Note: Data for Fiscal Year 2011

## 2011 Combined County & Municipal Revenues by Municipality

### MUNICIPALITIES WITH POPULATIONS GREATER THAN 25,000 (34 MUNICIPALITIES, ALL RANKED)

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
<b>HIGHER BURDEN — UPPER QUARTILE</b>										
Mooresville	Iredell	\$2,311.18	1	5	\$1,533.19	2	2	\$305.82	6	6
Chapel Hill	Orange <sup>a</sup>	\$2,303.21	2	2	\$1,638.16	1	1	\$271.15	18	15
Charlotte	Mecklenburg	\$2,255.37	3	1	\$1,427.13	3	3	\$360.70	2	1
Wilmington	New Hanover	\$2,165.10	4	3	\$1,302.95	8	10	\$362.35	1	3
Durham	Durham	\$2,067.47	5	6	\$1,409.92	4	5	\$302.67	7	11
Monroe	Union	\$2,067.13	6	8	\$1,373.16	5	14	\$202.05	33	33
Asheville	Buncombe	\$2,066.91	7	4	\$1,254.14	12	9	\$342.47	3	2
Greensboro	Guilford	\$1,935.16	8	11	\$1,225.76	14	13	\$263.36	20	21

### AVERAGE BURDEN — SECOND AND THIRD QUARTILES

Cary	Wake <sup>a</sup>	\$1,900.63	9	16	\$1,219.26	15	18	\$294.94	10	20
Raleigh	Wake <sup>a</sup>	\$1,892.67	10	9	\$1,181.79	16	16	\$272.95	16	14
High Point	Guilford <sup>a</sup>	\$1,882.00	11	14	\$1,234.51	13	12	\$253.38	26	26
Greenville	Pitt	\$1,859.95	12	7	\$1,176.59	17	15	\$295.48	9	7
Wake Forest	Wake	\$1,852.51	13	10	\$1,337.67	6	4	\$271.26	17	19
Wilson	Wilson	\$1,842.65	14	18	\$1,013.71	24	24	\$244.12	27	28
Hickory	Catawba	\$1,838.02	15	17	\$1,139.31	18	20	\$332.01	4	4
Concord	Cabarrus	\$1,814.90	16	13	\$1,305.22	7	6	\$279.65	15	8
Garner	Wake	\$1,812.15	17	19	\$1,296.17	10	11	\$288.45	12	17
Matthews	Mecklenburg	\$1,775.47	18	21	\$1,301.13	9	8	\$266.13	19	13
Huntersville	Mecklenburg	\$1,764.63	19	12	\$1,259.38	11	7	\$253.86	25	12
Salisbury	Rowan	\$1,754.69	20	22	\$1,044.12	23	23	\$227.36	31	32
Winston-Salem	Forsyth	\$1,732.25	21	15	\$1,104.86	21	21	\$257.51	22	27
Apex	Wake	\$1,663.18	22	20	\$1,130.78	19	17	\$240.31	28	16
Sanford	Lee	\$1,617.10	23	26	\$1,094.27	22	22	\$326.03	5	9
New Bern	Craven	\$1,590.42	24	24	\$890.01	29	29	\$284.30	13	5
Rocky Mount	Nash <sup>a</sup>	\$1,571.94	25	23	\$864.88	30	30	\$254.94	23	25
Kannapolis	Cabarrus <sup>a</sup>	\$1,563.55	26	25	\$1,128.35	20	19	\$258.37	21	18

### LOWER BURDEN — LOWER QUARTILE

Gastonia	Gaston	\$1,538.79	27	27	\$997.14	25	25	\$239.87	29	29
Burlington	Alamance	\$1,515.90	28	28	\$955.43	26	27	\$300.78	8	23
Fayetteville	Cumberland	\$1,374.27	29	29	\$794.65	32	32	\$282.80	14	10
Goldsboro	Wayne	\$1,347.96	30	30	\$792.07	33	33	\$254.83	24	24
Asheboro	Randolph	\$1,337.91	31	31	\$930.07	28	28	\$230.37	30	30
Thomasville	Davidson	\$1,252.76	32	33	\$853.88	31	31	\$214.16	32	31
Indian Trail	Union	\$1,217.11	33	32	\$935.52	27	26	\$146.88	34	34
Jacksonville	Onslow	\$1,197.68	34	34	\$631.49	34	34	\$290.14	11	22

### MUNICIPALITIES WITH POPULATIONS OF 5,000–24,999 (97 MUNICIPALITIES, 92 RANKED)

#### HIGHER BURDEN — UPPER QUARTILE

Oak Island	Brunswick	\$4,895.55	1	3	\$1,880.18	2	5	\$372.21	7	11
Kill Devil Hills	Dare	\$4,263.30	2	1	\$2,408.59	1	1	\$714.25	1	1
Carolina Beach	New Hanover	\$3,009.61	3	2	\$1,576.78	5	7	\$428.90	2	4
Pineville	Mecklenburg	\$2,394.55	4	4	\$1,495.00	6	9	\$306.23	18	15
Hillsborough	Orange	\$2,393.86	5	6	\$1,782.11	3	4	\$285.80	26	39
Carrboro	Orange	\$2,170.39	6	9	\$1,606.99	4	6	\$231.99	61	63
Morehead City	Carteret	\$2,163.43	7	11	\$1,346.05	10	14	\$354.57	10	6
Morrisville	Wake	\$2,033.92	8	10	\$1,418.62	8	8	\$255.10	45	47
Brevard	Transylvania	\$1,992.16	9	12	\$1,362.81	9	13	\$273.63	34	33
Davidson	Mecklenburg	\$1,982.18	10	16	\$1,419.81	7	11	\$284.18	27	24
Waynesville	Haywood	\$1,981.18	11	15	\$1,157.01	24	24	\$371.19	8	5
Washington	Beaufort	\$1,926.85	12	24	\$1,069.43	36	46	\$342.44	11	8
Black Mountain	Buncombe	\$1,910.82	13	22	\$1,144.30	25	35	\$301.78	20	23
Smithfield	Johnston	\$1,901.25	14	25	\$1,062.79	38	42	\$288.93	25	53
Southern Pines	Moore	\$1,896.09	15	19	\$1,301.63	13	17	\$312.60	16	21
Holly Springs	Wake	\$1,894.05	16	14	\$1,234.57	14	16	\$257.44	44	43



MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Mount Airy	Surry	\$1,864.85	17	13	\$1,072.25	35	40	\$416.58	3	2
Cornelius	Mecklenburg	\$1,854.09	18	7	\$1,332.41	11	3	\$278.44	32	25
Boone	Watauga	\$1,837.91	19	8	\$1,203.84	17	10	\$374.30	5	3
Pinehurst	Moore	\$1,828.78	20	17	\$1,323.52	12	15	\$306.85	17	20
Kernersville	Forsyth	\$1,796.14	21	21	\$1,213.74	16	20	\$291.35	23	27
Knightdale	Wake	\$1,753.02	22	37	\$1,171.46	20	28	\$271.57	35	59
Statesville	Iredell	\$1,740.95	23	42	\$1,094.90	32	38	\$373.84	6	10

#### AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Siler City	Chatham	\$1,739.89	24	35	\$1,175.84	19	26	\$322.48	14	18
Fuquay-Varina	Wake	\$1,728.79	25	23	\$1,171.06	21	21	\$250.18	53	56
Hendersonville	Henderson	\$1,720.04	26	27	\$1,163.77	22	23	\$282.19	28	26
Lincolnton	Lincoln	\$1,712.24	27	28	\$1,157.37	23	25	\$336.46	12	13
Aberdeen	Moore	\$1,687.70	28	20	\$1,138.35	26	19	\$280.64	31	22
Leland	Brunswick	\$1,684.24	29	31	\$1,095.99	31	29	\$321.40	15	14
Wendell	Wake	\$1,661.90	30	32	\$1,101.90	30	31	\$281.39	29	40
Conover	Catawba	\$1,661.15	31	40	\$1,085.35	33	36	\$356.96	9	7
Mebane	Alamance*	\$1,620.21	32	29	\$1,103.60	29	22	\$269.95	38	46
Clayton	Johnston	\$1,615.13	33	26	\$1,026.05	41	33	\$250.61	51	41
Newton	Catawba	\$1,612.09	34	50	\$970.94	48	49	\$389.84	4	9
Williamston	Martin	\$1,603.17	35	44	\$992.46	45	43	\$327.71	13	19
Graham	Alamance	\$1,601.89	36	75	\$1,050.06	40	80	\$304.27	19	44
Belmont	Gaston	\$1,594.99	37	47	\$1,125.72	27	30	\$250.38	52	71
Kinston	Lenoir	\$1,592.94	38	39	\$922.22	49	48	\$269.41	39	37
Waxhaw	Union	\$1,590.82	39	5	\$1,224.78	15	2	\$207.75	67	16
Elizabeth City	Pasquotank	\$1,586.78	40	53	\$851.08	61	78	\$291.13	24	38
Mint Hill	Mecklenburg	\$1,572.45	41	36	\$1,179.79	18	18	\$242.53	57	48
Boiling Spring Lakes	Brunswick	\$1,564.74	42	34	\$1,076.00	34	27	\$254.87	46	12
Mocksville	Davie	\$1,551.59	43	41	\$1,055.84	39	32	\$269.95	37	29
Reidsville	Rockingham	\$1,521.67	44	51	\$1,009.09	44	41	\$259.64	43	45
Roanoke Rapids	Halifax	\$1,506.25	45	54	\$983.42	47	47	\$224.69	62	60
Harrisburg	Cabarrus	\$1,505.02	46	18	\$1,110.30	28	12	\$202.32	70	36
Fletcher	Henderson	\$1,503.51	47	52	\$1,068.73	37	39	\$247.03	56	50
Henderson	Vance	\$1,499.63	48	45	\$802.14	73	72	\$249.93	54	35
Albemarle	Stanly	\$1,498.46	49	38	\$846.11	64	64	\$232.15	60	58
Lumberton	Robeson	\$1,492.38	50	56	\$766.97	78	84	\$295.05	22	28
Mount Holly	Gaston	\$1,483.14	51	43	\$1,020.28	43	34	\$211.15	66	70
Eden	Rockingham	\$1,461.20	52	60	\$900.02	51	60	\$221.35	63	64
Woodfin	Buncombe	\$1,430.49	53	58	\$984.71	46	44	\$263.09	42	42
Selma	Johnston	\$1,397.67	54	73	\$891.88	53	67	\$235.57	59	69
Morganton	Burke	\$1,392.59	55	61	\$873.44	58	53	\$206.58	68	78
Rockingham	Richmond	\$1,389.33	56	64	\$839.27	66	71	\$281.17	30	31
Ahoskie	Hertford	\$1,387.94	57	69	\$843.12	65	74	\$253.54	48	55
Shelby	Cleveland	\$1,383.67	58	74	\$890.40	54	75	\$236.69	58	65
Oxford	Granville	\$1,382.45	59	65	\$885.29	56	70	\$180.31	77	76
Lenoir	Caldwell	\$1,382.19	60	68	\$865.70	59	57	\$247.47	55	61
Nashville	Nash	\$1,376.53	61	48	\$851.05	62	58	\$254.66	47	34
Tarboro	Edgecombe	\$1,373.57	62	49	\$751.20	80	62	\$191.18	73	75
Kings Mountain	Cleveland*	\$1,369.13	63	77	\$809.37	70	81	\$177.52	78	81
Cherryville	Gaston	\$1,362.24	64	67	\$900.63	50	52	\$169.77	80	82
Hope Mills	Cumberland	\$1,356.47	65	62	\$777.74	77	76	\$252.04	49	52
Lexington	Davidson	\$1,352.91	66	72	\$897.26	52	56	\$221.30	64	72
Bessemer City	Gaston	\$1,352.13	67	57	\$887.75	55	55	\$165.85	83	84
Hamlet	Richmond	\$1,352.12	68	59	\$811.66	68	66	\$264.71	41	32
Stallings	Union	\$1,314.28	69	63	\$1,021.22	42	37	\$154.62	85	83

#### LOWER BURDEN — LOWER QUARTILE

Spring Lake	Cumberland	\$1,299.20	70	55	\$741.70	81	50	\$251.32	50	49
Winterville	Pitt	\$1,275.17	71	66	\$799.01	74	65	\$299.13	21	17
Laurinburg	Scotland	\$1,268.78	72	76	\$756.32	79	86	\$192.21	72	73
Forest City	Rutherford	\$1,223.20	73	71	\$694.38	86	79	\$202.11	71	68
King	Stokes	\$1,210.71	74	85	\$807.22	71	89	\$166.92	81	88
Marion	McDowell	\$1,197.78	75	33	\$654.47	89	88	\$270.78	36	30

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Havelock	Craven	\$1,177.96	76	86	\$659.88	88	90	\$190.49	74	79
Wadesboro	Anson	\$1,171.85	77	78	\$812.70	67	63	\$170.33	79	77
Lewisville	Forsyth	\$1,147.16	78	82	\$848.35	63	68	\$189.30	75	80
Elon	Alamance	\$1,132.53	79	79	\$648.98	90	87	\$266.12	40	51
Archdale	Randolph	\$1,118.17	80	81	\$695.55	85	83	\$211.24	65	74
Marvin	Union	\$1,115.76	81	80	\$880.26	57	51	\$135.26	87	89
Clemmons	Forsyth	\$1,104.37	82	84	\$790.54	76	77	\$166.24	82	85
Weddington <sup>e</sup>	Union	\$1,083.66	83	—	\$853.31	60	—	\$128.84	88	—
Mills River <sup>e</sup>	Henderson	\$1,057.71	84	—	\$733.76	82	—	\$184.16	76	—
Oak Ridge	Guilford	\$1,055.46	85	83	\$798.27	75	61	\$152.55	86	86
Wesley Chapel	Union	\$1,038.22	86	87	\$811.29	69	69	\$119.64	92	92
Unionville	Union	\$1,021.32	87	88	\$806.84	72	73	\$119.82	91	93
Butner <sup>s</sup>	Granville	\$994.52	88	—	\$696.32	84	—	\$158.37	84	—
Summerfield	Guilford	\$973.19	89	89	\$733.14	83	82	\$128.77	89	90
Trinity	Randolph	\$922.52	90	92	\$539.97	92	92	\$276.93	33	54
Stokesdale	Guilford	\$908.75	91	90	\$691.01	87	85	\$127.54	90	91
Sawmills	Caldwell	\$876.08	92	91	\$541.34	91	91	\$203.86	69	62

**NOT RANKED (INCOMPLETE DATA)**

Clinton <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Dunn <sup>d,f</sup>	Harnett	—	—	—	—	—	59	—	—	66
Gibsonville <sup>b</sup>	Guilford <sup>a</sup>	—	—	30	—	—	45	—	—	57
Roxboro <sup>c</sup>	Person	—	—	—	—	—	—	—	—	—
Whiteville <sup>b</sup>	Columbus	—	—	46	—	—	54	—	—	67

**MUNICIPALITIES WITH POPULATIONS OF 1,000–4,999 (203 MUNICIPALITIES, 180 RANKED)****HIGHER BURDEN — UPPER QUARTILE**

Nags Head	Dare	\$6,148.56	1	1	\$3,341.45	1	1	\$960.17	1	3
Manteo	Dare	\$4,866.93	2	2	\$2,728.66	3	2	\$788.14	3	2
Wrightsville Beach	New Hanover	\$4,730.63	3	4	\$2,133.54	13	13	\$515.41	12	10
Atlantic Beach	Carteret	\$4,532.15	4	5	\$2,669.77	4	5	\$733.19	4	4
Blowing Rock	Watauga	\$4,400.36	5	3	\$3,046.50	2	3	\$448.29	14	12
Kitty Hawk	Dare	\$4,172.53	6	7	\$2,389.16	8	7	\$708.46	7	6
Southern Shores	Dare	\$4,159.36	7	8	\$2,491.67	7	11	\$664.93	9	7
Surf City <sup>b</sup>	Pender	\$4,089.75	8	—	\$2,290.92	11	—	\$606.92	11	—
Pine Knoll Shores	Carteret	\$3,823.14	9	9	\$2,512.61	5	6	\$695.89	8	8
Emerald Isle	Carteret	\$3,631.24	10	11	\$2,298.02	10	10	\$608.15	10	9
Mount Olive	Wayne	\$3,607.61	11	116	\$2,098.05	14	139	\$725.53	6	81
Lake Lure	Rutherford	\$3,602.02	12	6	\$2,279.40	12	4	\$820.75	2	1
Biltmore Forest	Buncombe	\$3,410.68	13	12	\$2,504.95	6	8	\$731.08	5	5
Maggie Valley	Haywood	\$3,052.77	14	17	\$2,342.72	9	14	\$391.60	19	24
Farmville	Pitt	\$2,757.78	15	10	\$1,097.03	42	40	\$272.55	70	43
Sunset Beach	Brunswick	\$2,644.59	16	14	\$1,548.09	20	15	\$314.60	39	31
Kure Beach	New Hanover	\$2,642.75	17	16	\$1,601.79	18	16	\$436.75	15	15
Banner Elk	Avery	\$2,586.10	18	15	\$1,846.81	15	12	\$404.95	17	14
Claremont <sup>b</sup>	Catawba	\$2,467.30	19	—	\$1,790.97	16	—	\$301.80	51	—
Southport	Brunswick	\$2,333.79	20	21	\$1,521.64	21	19	\$299.07	53	50
Weaverville	Buncombe	\$2,314.90	21	18	\$1,410.91	23	20	\$407.17	16	13
Zebulon	Wake	\$2,232.72	22	27	\$1,658.74	17	18	\$289.87	57	82
Shallotte	Brunswick	\$2,158.04	23	13	\$1,552.01	19	9	\$214.26	120	47
Burgaw	Pender	\$2,040.54	24	70	\$956.25	71	68	\$265.35	73	98
Franklin	Macon	\$2,027.59	25	29	\$1,276.46	28	35	\$323.52	37	33
Sylva	Jackson	\$1,990.56	26	23	\$1,274.27	29	24	\$313.59	41	39
Wilkesboro	Wilkes	\$1,967.58	27	28	\$1,297.67	26	28	\$344.90	31	21
Beaufort	Carteret	\$1,964.69	28	19	\$1,338.46	24	26	\$335.88	34	27
West Jefferson	Ashe	\$1,963.21	29	25	\$1,437.70	22	17	\$343.55	32	23
Holly Ridge	Onslow	\$1,955.20	30	36	\$1,093.98	43	61	\$483.65	13	11
Canton	Haywood	\$1,932.87	31	30	\$1,322.62	25	27	\$361.42	25	16
Youngsville	Franklin	\$1,851.17	32	33	\$1,241.26	33	36	\$258.94	79	112
Rolesville	Wake	\$1,832.21	33	26	\$1,261.39	32	23	\$241.98	99	77
Newport	Carteret	\$1,824.74	34	51	\$1,074.67	49	47	\$258.23	81	80
Edenton	Chowan	\$1,818.33	35	34	\$1,018.10	55	64	\$233.51	106	114

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Pittsboro	Chatham	\$1,803.58	36	24	\$1,270.32	31	22	\$211.44	124	64
Midland	Cabarrus	\$1,796.75	37	91	\$912.78	82	78	\$175.17	153	154
Elkin	Surry	\$1,783.79	38	39	\$987.12	60	67	\$377.68	22	18
Columbus	Polk	\$1,761.62	39	31	\$1,212.21	35	30	\$276.89	65	62
Troutman	Iredell	\$1,751.95	40	40	\$1,271.33	30	25	\$309.57	46	44
Bermuda Run	Davie	\$1,743.24	41	43	\$1,013.88	57	51	\$227.31	110	79
Jamestown	Guilford	\$1,741.31	42	37	\$1,148.79	41	39	\$214.47	119	127
Carthage	Moore	\$1,740.56	43	47	\$1,156.93	40	42	\$353.72	28	32
Burnsville <sup>b</sup>	Yancey	\$1,734.59	44	—	\$1,282.36	27	—	\$309.66	44	—
Robbins	Moore	\$1,729.44	45	63	\$1,014.73	56	73	\$383.57	20	30

#### AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Pinebluff	Moore	\$1,719.72	46	58	\$916.25	80	88	\$357.71	26	40
St. James	Brunswick	\$1,711.53	47	46	\$1,195.31	37	32	\$314.08	40	35
North Wilkesboro	Wilkes	\$1,708.84	48	50	\$1,086.47	46	50	\$353.68	29	36
Mount Pleasant	Cabarrus	\$1,697.88	49	42	\$1,163.05	39	37	\$239.99	101	75
Calabash	Brunswick	\$1,697.08	50	38	\$1,063.17	50	44	\$339.34	33	28
Madison	Rockingham	\$1,688.18	51	48	\$1,202.45	36	31	\$216.82	117	107
Laurel Park	Henderson	\$1,674.27	52	54	\$1,228.15	34	38	\$285.65	62	60
Pilot Mountain <sup>b</sup>	Surry	\$1,641.63	53	—	\$972.05	65	—	\$378.81	21	—
Swansboro	Onslow	\$1,635.75	54	45	\$926.03	77	70	\$349.98	30	19
Kenly	Johnston	\$1,628.92	55	88	\$1,088.62	44	71	\$308.45	47	104
Whispering Pines	Moore	\$1,603.29	56	57	\$1,172.20	38	41	\$289.11	58	46
Louisburg	Franklin	\$1,594.72	57	64	\$1,040.55	54	65	\$198.77	142	121
Weldon	Halifax	\$1,585.01	58	35	\$1,062.26	52	52	\$238.47	102	57
Cape Carteret	Carteret	\$1,577.29	59	41	\$1,087.19	45	33	\$278.21	64	38
Carolina Shores	Brunswick	\$1,572.89	60	62	\$1,060.08	53	49	\$286.78	61	48
Benson <sup>b</sup>	Johnston	\$1,568.82	61	—	\$994.65	59	—	\$267.76	71	—
Randleman	Randolph	\$1,565.73	62	74	\$1,062.99	51	56	\$284.16	63	83
Clyde	Haywood	\$1,559.93	63	52	\$964.25	68	74	\$391.83	18	17
Cramerton	Gaston	\$1,556.27	64	49	\$1,081.15	48	34	\$213.75	121	102
Belhaven <sup>b</sup>	Beaufort	\$1,553.65	65	—	\$939.74	74	—	\$364.34	23	—
Cedar Point	Carteret	\$1,542.55	66	59	\$931.02	76	55	\$225.32	113	94
Bladenboro	Bladen	\$1,497.32	67	44	\$840.65	103	79	\$192.86	144	135
Belville	Brunswick	\$1,487.70	68	61	\$1,007.89	58	46	\$276.28	66	49
Mayodan	Rockingham	\$1,477.98	69	73	\$976.45	63	59	\$256.43	84	70
Bryson City	Swain	\$1,471.00	70	68	\$644.01	156	154	\$300.45	52	29
Stanley	Gaston	\$1,469.91	71	71	\$983.29	62	54	\$202.57	135	129
Red Springs	Robeson	\$1,466.28	72	125	\$663.61	151	151	\$242.35	98	85
Dobson <sup>b</sup>	Surry	\$1,463.99	73	—	\$752.97	125	—	\$356.70	27	—
Sparta	Alleghany	\$1,459.34	74	65	\$901.82	84	82	\$321.69	38	37
Broadway	Lee	\$1,455.65	75	69	\$956.44	70	62	\$307.62	48	52
Warsaw	Duplin	\$1,447.41	76	94	\$727.21	133	130	\$275.33	67	58
Marshville	Union	\$1,445.85	77	92	\$1,081.30	47	57	\$160.27	160	170
Spencer	Rowan	\$1,432.56	78	87	\$921.50	78	83	\$274.83	68	96
Jonesville	Yadkin	\$1,420.57	79	83	\$950.81	72	69	\$181.14	151	130
Stoneville <sup>b</sup>	Rockingham	\$1,420.18	80	—	\$889.19	86	—	\$208.54	128	—
Franklinton <sup>b</sup>	Franklin	\$1,411.58	81	—	\$963.94	69	—	\$167.29	158	—
East Spencer	Rowan	\$1,410.37	82	82	\$973.86	64	77	\$243.54	95	122
St. Pauls	Robeson	\$1,400.09	83	109	\$702.75	143	155	\$312.55	43	55
Spruce Pine	Mitchell	\$1,394.10	84	72	\$871.21	91	75	\$312.59	42	26
Chadbourn	Columbus	\$1,381.48	85	107	\$774.45	119	134	\$257.59	82	116
Robersonville	Martin	\$1,372.94	86	84	\$850.54	98	101	\$246.74	93	109
Garysburg	Northampton	\$1,364.95	87	97	\$914.73	81	94	\$158.26	163	159
Lake Waccamaw	Columbus	\$1,363.97	88	76	\$841.69	102	89	\$204.96	133	117
Norwood	Stanly	\$1,362.49	89	103	\$885.58	87	105	\$293.33	54	67
Ramseur	Randolph	\$1,358.39	90	101	\$871.19	92	98	\$286.93	60	66
Troy	Montgomery	\$1,357.47	91	106	\$788.65	113	138	\$272.83	69	99
Long View	Catawba	\$1,357.01	92	79	\$790.05	112	116	\$362.87	24	25
Mars Hill	Madison	\$1,356.29	93	100	\$944.89	73	92	\$182.34	149	118
Ayden	Pitt	\$1,354.72	94	81	\$657.44	154	147	\$303.67	50	41
Beulaville	Duplin	\$1,350.52	95	75	\$743.11	128	99	\$201.28	138	91
Landis	Rowan	\$1,349.93	96	95	\$848.79	99	107	\$264.56	74	95

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Creedmoor	Granville	\$1,349.90	97	56	\$984.07	61	43	\$150.64	167	140
Jefferson	Ashe	\$1,348.44	98	77	\$884.07	88	72	\$335.84	35	22
Haw River	Alamance	\$1,340.15	99	93	\$846.35	101	90	\$250.80	88	100
Princeton	Johnston	\$1,336.27	100	126	\$862.81	95	108	\$237.15	103	138
Mount Gilead	Montgomery	\$1,333.65	101	105	\$882.42	89	104	\$208.53	129	134
Rutherfordton	Rutherford	\$1,329.59	102	86	\$856.02	97	84	\$249.47	89	72
Rowland	Robeson	\$1,327.74	103	113	\$662.16	152	156	\$305.54	49	54
Biscoe	Montgomery	\$1,327.70	104	104	\$921.20	79	86	\$233.56	105	88
Pembroke	Robeson	\$1,322.79	105	102	\$721.08	136	144	\$262.05	77	56
Taylorsville	Alexander	\$1,316.34	106	99	\$748.05	126	124	\$234.35	104	73
Valdese	Burke	\$1,315.06	107	111	\$761.99	124	120	\$209.17	125	142
Dallas <sup>b</sup>	Gaston	\$1,309.44	108	—	\$829.76	104	—	\$226.40	112	—
Bethel	Pitt	\$1,299.91	109	120	\$680.51	146	148	\$324.72	36	45
Rose Hill	Duplin	\$1,296.04	110	67	\$685.86	144	122	\$243.07	96	59
Rural Hall	Forsyth	\$1,295.13	111	96	\$969.00	66	63	\$211.63	123	137
Hertford	Perquimans	\$1,294.74	112	85	\$782.30	115	76	\$243.03	97	147
Denton	Davidson	\$1,286.79	113	108	\$847.41	100	96	\$257.39	83	87
Tabor City	Columbus	\$1,274.89	114	137	\$710.20	137	133	\$252.65	87	156
Pine Level	Johnston	\$1,271.93	115	131	\$807.83	108	117	\$208.66	126	150
Plymouth	Washington	\$1,266.05	116	114	\$731.49	131	140	\$220.74	116	124
Wingate <sup>b</sup>	Union	\$1,262.22	117	—	\$938.45	75	—	\$146.53	171	—
Liberty	Randolph	\$1,261.48	118	134	\$784.51	114	131	\$290.14	56	78
Lowell	Gaston	\$1,258.23	119	89	\$904.61	83	60	\$172.23	155	152
China Grove	Rowan	\$1,256.44	120	143	\$877.93	90	125	\$258.46	80	128
Yadkinville	Yadkin	\$1,248.97	121	115	\$893.78	85	87	\$198.20	143	119
Lake Park	Union	\$1,247.45	122	117	\$966.04	67	66	\$153.06	164	172
Granite Quarry	Rowan	\$1,243.39	123	123	\$775.89	117	113	\$214.68	118	126
Lucama	Wilson	\$1,238.85	124	98	\$773.08	120	112	\$173.85	154	148
Boonville	Yadkin	\$1,236.28	125	110	\$863.77	94	85	\$199.62	140	111
Oakboro	Stanly	\$1,235.36	126	60	\$815.49	107	53	\$181.21	150	101
Walnut Cove	Stokes	\$1,229.66	127	156	\$779.25	116	166	\$159.49	162	175
Flat Rock	Henderson	\$1,228.81	128	128	\$864.77	93	95	\$224.46	114	120
Ellerbe	Richmond	\$1,220.87	129	130	\$708.55	139	143	\$229.63	108	90
Four Oaks	Johnston	\$1,220.69	130	129	\$775.80	118	118	\$200.33	139	151
Granite Falls	Caldwell	\$1,219.06	131	119	\$767.53	121	115	\$208.58	127	139
Vanceboro	Craven	\$1,218.55	132	139	\$707.29	140	150	\$206.12	131	144
Maxton	Robeson	\$1,208.91	133	138	\$629.76	158	160	\$292.54	55	51
Enfield	Halifax	\$1,199.05	134	122	\$766.87	122	119	\$166.90	159	153
Stanfield	Stanly	\$1,197.50	135	118	\$793.96	110	100	\$247.01	92	69

**LOWER BURDEN — LOWER QUARTILE**

Stedman	Cumberland	\$1,190.93	136	132	\$765.98	123	121	\$248.06	91	97
Fairmont	Robeson	\$1,178.81	137	142	\$632.16	157	159	\$287.03	59	53
Ranlo	Gaston	\$1,176.14	138	135	\$805.30	109	109	\$151.48	165	169
River Bend	Craven	\$1,175.33	139	144	\$734.92	130	152	\$207.08	130	132
La Grange	Lenoir	\$1,173.35	140	112	\$727.45	132	123	\$186.49	147	145
Richlands	Onslow	\$1,170.35	141	124	\$671.88	147	146	\$244.89	94	63
Trent Woods	Craven	\$1,169.58	142	140	\$745.56	127	141	\$211.88	122	103
Murfreesboro	Hertford	\$1,165.90	143	127	\$722.33	135	128	\$223.01	115	105
Walkertown	Forsyth	\$1,143.88	144	141	\$856.48	96	102	\$180.04	152	158
Rockwell	Rowan	\$1,132.55	145	145	\$742.27	129	136	\$264.45	75	93
Sharpsburg	Nash	\$1,127.81	146	147	\$657.34	155	157	\$228.95	109	131
Fremont <sup>c</sup>	Wayne	\$1,124.92	147	—	\$664.60	150	—	\$230.45	107	—
Grifton	Pitt	\$1,122.14	148	133	\$669.11	149	142	\$253.07	86	65
Eastover <sup>c</sup>	Cumberland	\$1,101.63	149	—	\$670.88	148	—	\$263.83	76	—
Hudson	Caldwell	\$1,098.17	150	136	\$706.01	141	127	\$187.92	146	133
Brunswick	Columbus	\$1,089.37	151	149	\$625.24	161	163	\$248.76	90	115
Pinetops	Edgecombe	\$1,086.68	152	121	\$626.73	159	149	\$202.45	136	113
Windsor	Bertie	\$1,077.32	153	157	\$458.22	178	176	\$190.03	145	146
Maysville	Jones	\$1,073.95	154	148	\$724.89	134	137	\$129.77	176	166
Bayboro	Pamlico	\$1,071.21	155	146	\$792.81	111	114	\$137.20	174	173
Badin	Stanly	\$1,043.16	156	150	\$626.24	160	158	\$261.88	78	68
Mineral Springs	Union	\$1,036.18	157	151	\$818.04	105	103	\$121.28	178	178
Boiling Springs	Cleveland	\$1,032.65	158	162	\$682.18	145	161	\$147.48	170	171

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Fairview	Union	\$1,030.20	159	155	\$815.65	106	111	\$119.56	179	179
Snow Hill	Greene	\$1,022.36	160	153	\$598.33	163	164	\$169.93	157	161
Franklinville	Randolph	\$976.76	161	169	\$573.41	166	170	\$253.81	85	123
Tobaccoville	Forsyth	\$972.70	162	158	\$705.35	142	145	\$151.26	166	174
Drexel	Burke	\$962.19	163	161	\$597.52	164	162	\$171.46	156	162
Yanceyville	Caswell	\$958.97	164	165	\$593.94	165	169	\$128.41	177	177
Pleasant Garden	Guilford	\$945.89	165	159	\$709.73	138	135	\$133.65	175	176
Wentworth	Rockingham	\$923.09	166	166	\$507.31	171	174	\$266.67	72	74
Rhodhiss	Burke	\$912.61	167	160	\$621.95	162	153	\$141.19	172	168
Archer Lodge <sup>e</sup>	Johnston	\$908.26	168	—	\$661.56	153	—	\$138.40	173	—
Polkton	Anson	\$885.46	169	164	\$550.87	168	168	\$201.46	137	110
Sweptsonville	Alamance	\$883.98	170	170	\$440.64	180	180	\$309.65	45	71
Glen Alpine	Burke	\$883.26	171	163	\$570.90	167	165	\$150.39	168	163
Hildebran	Burke	\$849.97	172	167	\$541.12	169	167	\$150.20	169	167
Wallburg	Davidson	\$848.40	173	171	\$507.31	170	172	\$240.89	100	89
Red Oak	Nash	\$820.62	174	168	\$502.01	174	175	\$226.52	111	76
Midway	Davidson	\$807.75	175	172	\$503.47	172	173	\$203.73	134	125
Rutherford College	Burke	\$806.97	176	173	\$502.59	173	171	\$159.96	161	164
Connelly Springs	Burke	\$803.60	177	176	\$461.78	175	179	\$183.49	148	165
Wallace	Duplin	\$802.84	178	66	\$449.14	179	97	\$98.59	180	92
Cajah's Mountain	Caldwell	\$764.01	179	174	\$460.72	176	177	\$206.08	132	141
Gamewell	Caldwell	\$755.03	180	175	\$460.72	176	177	\$198.93	141	143

#### NOT RANKED (INCOMPLETE DATA)

Andrews <sup>b</sup>	Cherokee	—	—	—	—	—	—	—	—	—
Angier <sup>d,f</sup>	Harnett	—	—	—	—	—	106	—	—	155
Coats <sup>d,f</sup>	Harnett	—	—	—	—	—	129	—	—	149
Elizabethtown <sup>b</sup>	Bladen	—	—	32	—	—	48	—	—	86
Elm City <sup>b</sup>	Wilson	—	—	90	—	—	91	—	—	106
Erwin <sup>d,f</sup>	Harnett	—	—	—	—	—	126	—	—	160
Gaston <sup>b</sup>	Northampton	—	—	78	—	—	80	—	—	136
Green Level <sup>c</sup>	Alamance	—	—	—	—	—	—	—	—	—
Hemby Bridge <sup>b</sup>	Union	—	—	154	—	—	110	—	—	180
Lillington <sup>d,f</sup>	Harnett	—	—	—	—	—	81	—	—	84
Locust <sup>c</sup>	Stanly	—	—	—	—	—	—	—	—	—
Maiden <sup>b</sup>	Catawba	—	—	55	—	—	58	—	—	34
Murphy <sup>d</sup>	Cherokee	—	—	20	—	—	29	—	—	20
Navassa <sup>b</sup>	Brunswick	—	—	53	—	—	45	—	—	42
Norlina <sup>c</sup>	Warren	—	—	—	—	—	—	—	—	—
Princeville <sup>c</sup>	Edgecombe	—	—	—	—	—	—	—	—	—
Raeford <sup>d</sup>	Hoke	—	—	—	—	—	—	—	—	—
Roseboro <sup>c, d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Scotland Neck <sup>c</sup>	Halifax	—	—	—	—	—	—	—	—	—
Spindale <sup>c</sup>	Rutherford	—	—	—	—	—	—	—	—	—
Spring Hope <sup>b</sup>	Nash	—	—	80	—	—	93	—	—	61
Tryon <sup>b</sup>	Polk	—	—	22	—	—	21	—	—	108
Wilson's Mill <sup>b</sup>	Johnston	—	—	152	—	—	132	—	—	157

#### MUNICIPALITIES WITH POPULATIONS UNDER 1,000 (218 MUNICIPALITIES, 192 RANKED)

##### HIGHER BURDEN — UPPER QUARTILE

Bald Head Island	Brunswick	\$52,042.68	1	1	\$44,830.97	1	1	\$448.98	12	21
Beech Mountain	Watauga	\$16,475.43	2	3	\$12,784.93	2	2	\$454.12	11	10
Duck	Dare	\$15,467.54	3	4	\$8,336.83	4	4	\$2,536.58	2	2
Indian Beach	Carteret	\$13,368.17	4	2	\$10,192.91	3	3	\$2,589.87	1	1
Sugar Mountain <sup>b</sup>	Avery	\$11,142.15	5	—	\$6,812.40	5	—	\$534.44	8	—
Ocean Isle Beach	Brunswick	\$10,781.22	6	5	\$5,299.13	6	6	\$314.23	37	20
Holden Beach	Brunswick	\$10,336.74	7	10	\$3,580.62	10	10	\$370.31	15	38
Topsail Beach	Pender	\$8,327.43	8	8	\$4,293.75	8	8	\$863.09	6	5
Highlands	Macon	\$6,814.51	9	7	\$3,612.52	9	7	\$1,061.84	3	3
Seven Devils	Watauga	\$6,161.17	10	6	\$4,719.03	7	5	\$351.80	21	9
North Topsail Beach	Onslow	\$5,899.20	11	9	\$3,057.43	11	9	\$883.48	5	4
Harmony	Iredell	\$5,523.64	12	15	\$683.88	117	127	\$342.18	25	30
Santeetlah	Graham	\$3,612.68	13	14	\$2,371.20	12	14	\$697.55	7	173



MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Caswell Beach	Brunswick	\$3,522.80	14	12	\$2,331.11	13	11	\$329.17	31	42
Montreat	Buncombe	\$2,751.68	15	13	\$1,912.56	14	12	\$522.97	9	6
White Lake	Bladen	\$2,518.00	16	11	\$1,422.21	16	13	\$349.91	23	7
Hookerton <sup>e</sup>	Greene	\$2,116.61	17	—	\$559.77	163	—	\$156.50	149	—
Grandfather Village	Avery	\$2,100.98	18	52	\$931.99	60	64	\$1,045.61	4	8
Saluda	Polk	\$1,990.67	19	16	\$1,439.04	15	15	\$197.88	117	84
Columbia	Tyrrell	\$1,964.37	20	45	\$1,120.80	27	36	\$152.30	155	142
Newland	Avery	\$1,956.15	21	19	\$1,320.02	17	18	\$414.52	13	13
Warrenton	Warren	\$1,945.55	22	17	\$1,272.85	20	17	\$209.01	106	107
Catawba	Catawba	\$1,878.88	23	29	\$1,303.39	18	23	\$219.77	95	25
Chimney Rock	Rutherford	\$1,839.75	24	54	\$960.84	53	84	\$320.31	35	66
Atkinson	Pender	\$1,824.73	25	20	\$1,134.96	26	19	\$239.02	79	58
Dillsboro	Jackson	\$1,722.66	26	27	\$1,242.02	21	20	\$293.71	48	28
Crossnore	Avery	\$1,720.04	27	46	\$1,076.44	30	47	\$514.46	10	12
Foxfire Village	Moore	\$1,698.33	28	18	\$1,290.75	19	16	\$252.68	73	36
Bridgeton	Craven	\$1,685.43	29	25	\$1,152.69	24	32	\$281.92	53	19
Severn	Northampton	\$1,668.31	30	24	\$1,167.36	23	22	\$150.98	157	154
Walnut Creek	Wayne	\$1,662.91	31	36	\$1,137.33	25	31	\$343.29	24	22
Robbinsville	Graham	\$1,650.64	32	21	\$997.25	44	38	\$304.78	43	56
Oriental	Pamlico	\$1,647.51	33	28	\$1,192.27	22	21	\$204.61	109	91
Taylortown	Moore	\$1,646.54	34	56	\$1,103.18	28	52	\$365.71	17	34
Brookford	Catawba	\$1,627.66	35	55	\$945.26	55	87	\$351.76	22	24
Northwest	Brunswick	\$1,616.57	36	43	\$1,050.50	38	34	\$359.48	18	27
Vass	Moore	\$1,614.59	37	44	\$1,075.24	31	42	\$330.68	30	33
Cameron	Moore	\$1,613.30	38	33	\$1,051.24	37	37	\$339.86	26	18
Elk Park	Avery	\$1,599.98	39	35	\$1,074.81	33	39	\$413.18	14	11
Sandy Creek	Brunswick	\$1,592.40	40	34	\$1,089.91	29	28	\$306.94	41	35
Woodland	Northampton	\$1,576.46	41	38	\$939.42	59	50	\$146.18	164	105
Goldston	Chatham	\$1,547.05	42	42	\$1,058.66	35	43	\$303.97	44	32
Bolivia	Brunswick	\$1,539.07	43	50	\$978.55	48	46	\$366.82	16	23
Clarkton	Bladen	\$1,511.96	44	22	\$950.78	54	27	\$236.68	81	61
Varnamtown	Brunswick	\$1,473.06	45	53	\$982.19	47	45	\$302.49	45	40
Bakersville	Mitchell	\$1,460.00	46	23	\$976.01	49	24	\$263.49	64	41
Bethania	Forsyth	\$1,457.72	47	63	\$1,027.99	40	48	\$236.74	80	118
Jackson	Northampton	\$1,456.94	48	62	\$1,041.42	39	55	\$172.66	141	155

#### AVERAGE BURDEN — SECOND AND THIRD QUANTILES

Love Valley	Iredell	\$1,455.75	49	85	\$912.58	64	76	\$356.97	19	37
Rosman	Transylvania	\$1,451.16	50	47	\$926.87	61	44	\$197.43	119	141
Macon	Warren	\$1,444.93	51	39	\$920.66	63	49	\$235.49	83	106
McAdenville	Gaston	\$1,441.30	52	37	\$1,075.15	32	25	\$212.42	100	90
Rich Square	Northampton	\$1,428.30	53	41	\$1,056.90	36	29	\$138.01	166	161
Cleveland	Rowan	\$1,423.64	54	71	\$975.13	50	51	\$259.61	68	82
Pink Hill	Lenoir	\$1,408.10	55	40	\$862.32	68	53	\$224.90	90	78
Seagrove	Randolph	\$1,404.18	56	68	\$974.01	51	59	\$284.57	52	74
Hayesville <sup>e</sup>	Clay	\$1,391.94	57	—	\$986.24	46	—	\$211.54	104	—
Minnesott Beach	Pamlico	\$1,391.51	58	49	\$1,066.43	34	26	\$201.63	112	89
Conway	Northampton	\$1,382.78	59	48	\$1,023.77	41	33	\$133.16	170	156
Webster	Jackson	\$1,382.63	60	83	\$995.44	45	66	\$208.24	108	136
Seaboard	Northampton	\$1,382.25	61	72	\$940.41	58	63	\$148.27	160	153
Bailey	Nash	\$1,381.08	62	31	\$843.03	72	90	\$311.76	38	57
Halifax	Halifax	\$1,360.71	63	96	\$823.63	79	104	\$186.83	130	151
Candor	Montgomery	\$1,359.81	64	65	\$1,014.17	42	41	\$187.41	129	114
Saratoga	Wilson	\$1,357.38	65	66	\$843.53	71	71	\$196.96	120	119
Marshall	Madison	\$1,352.95	66	64	\$942.74	56	60	\$223.54	92	65
Pantego	Beaufort	\$1,349.64	67	79	\$825.21	78	97	\$327.22	33	16
Lilesville	Anson	\$1,349.33	68	57	\$970.03	52	40	\$157.91	147	138
Micro	Johnston	\$1,348.83	69	97	\$831.74	76	88	\$220.38	94	131
Faison	Duplin	\$1,347.98	70	51	\$742.75	97	70	\$197.61	118	51
Bear Grass	Martin	\$1,343.42	71	143	\$720.75	105	125	\$223.22	93	132
Middlesex	Nash	\$1,337.42	72	69	\$813.19	82	81	\$279.87	54	55
Whitakers	Edgecombe	\$1,325.90	73	58	\$768.72	90	79	\$254.58	72	94
Washington Park	Beaufort	\$1,319.30	74	89	\$940.48	57	77	\$289.46	50	26
Stonewall	Pamlico	\$1,317.36	75	67	\$1,004.90	43	35	\$191.78	128	123

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Littleton	Halifax	\$1,314.74	76	75	\$890.60	65	68	\$198.16	116	109
Stantonsburg	Wilson	\$1,306.84	77	70	\$826.57	77	72	\$195.91	124	122
Magnolia	Duplin	\$1,305.81	78	92	\$607.62	146	143	\$279.24	55	52
Cooleemee	Davie	\$1,300.90	79	82	\$794.60	86	86	\$242.52	76	71
Teachey	Duplin	\$1,299.62	80	86	\$706.93	111	108	\$233.68	86	79
Roper	Washington	\$1,288.93	81	32	\$698.27	114	126	\$210.34	105	120
Eureka	Wayne	\$1,285.80	82	100	\$735.42	98	117	\$128.56	174	92
Fountain	Pitt	\$1,285.74	83	99	\$772.97	89	106	\$319.53	36	53
Faith	Rowan	\$1,279.03	84	77	\$858.33	69	69	\$262.83	67	81
High Shoals <sup>e</sup>	Gaston	\$1,272.33	85	—	\$811.77	83	—	\$157.52	148	—
Simpson <sup>e</sup>	Pitt	\$1,260.72	86	—	\$723.50	103	—	\$332.49	29	—
Sims	Wilson	\$1,253.29	87	30	\$845.62	70	30	\$180.86	134	80
Misenheimer	Stanly	\$1,248.65	88	78	\$535.01	170	163	\$258.71	70	88
St. Helena	Pender	\$1,246.47	89	121	\$669.82	123	115	\$356.78	20	47
Forest Hills	Jackson	\$1,238.10	90	73	\$871.21	66	57	\$211.90	102	100
Old Fort	McDowell	\$1,231.53	91	90	\$765.44	91	94	\$294.94	47	39
Bostic	Rutherford	\$1,229.00	92	60	\$806.60	85	58	\$165.61	143	149
Pikeville	Wayne	\$1,224.06	93	76	\$748.90	95	92	\$263.05	65	63
East Bend	Yadkin	\$1,220.16	94	95	\$921.56	62	61	\$176.89	138	127
Black Creek	Wilson	\$1,216.42	95	84	\$811.39	84	82	\$178.16	136	128
Star	Montgomery	\$1,204.77	96	88	\$793.09	87	83	\$182.56	133	113
New London	Stanly	\$1,194.50	97	94	\$773.53	88	85	\$264.33	63	59
Watha	Pender	\$1,192.12	98	124	\$655.86	126	120	\$310.43	39	48
Colerain	Bertie	\$1,190.33	99	108	\$682.39	118	128	\$158.50	146	162
Parkton	Robeson	\$1,189.77	100	134	\$616.12	140	157	\$327.40	32	49
Peletier	Carteret	\$1,187.76	101	101	\$823.09	80	74	\$196.95	121	126
Bogue	Carteret	\$1,183.77	102	102	\$817.39	81	75	\$198.63	115	125
Lasker	Northampton	\$1,177.05	103	87	\$832.25	75	80	\$126.38	178	163
Aulander	Bertie	\$1,174.31	104	81	\$663.20	124	111	\$192.60	125	117
Falkland	Pitt	\$1,169.84	105	117	\$680.05	120	129	\$339.63	27	29
Winton	Hertford	\$1,168.28	106	141	\$700.97	112	138	\$235.89	82	110
Gibson	Scotland	\$1,160.87	107	132	\$757.86	92	122	\$215.56	99	111
Wagram	Scotland	\$1,160.47	108	111	\$757.80	93	107	\$212.29	101	97
Oak City <sup>e</sup>	Martin	\$1,158.38	109	—	\$723.62	102	—	\$228.97	87	—
Jamesville	Martin	\$1,149.66	110	105	\$746.56	96	91	\$240.90	78	87
Hobgood	Halifax	\$1,147.97	111	123	\$732.79	99	116	\$175.50	140	146
Calypso	Duplin	\$1,146.33	112	109	\$577.95	159	140	\$200.99	113	73
Mesic	Pamlico	\$1,132.99	113	116	\$833.59	74	73	\$149.36	159	165
Sedalia	Guilford	\$1,122.30	114	128	\$866.69	67	78	\$159.64	145	169
Linden	Cumberland	\$1,118.43	115	122	\$614.96	142	144	\$271.00	60	64
Creswell	Washington	\$1,108.44	116	129	\$714.01	107	132	\$192.31	126	129
Hamilton	Martin	\$1,103.25	117	127	\$707.43	110	110	\$227.21	88	112
Grimesland	Pitt	\$1,103.02	118	110	\$623.91	137	130	\$307.59	40	31
Cofield	Hertford	\$1,102.25	119	112	\$700.08	113	95	\$217.79	97	85
Parmele <sup>e</sup>	Martin	\$1,102.24	120	—	\$720.84	104	—	\$224.99	89	—
Cedar Rock	Caldwell	\$1,099.52	121	137	\$719.23	106	112	\$254.82	71	93
Wade	Cumberland	\$1,099.48	122	131	\$651.60	127	137	\$276.21	56	135
Stovall	Granville	\$1,091.89	123	113	\$710.53	109	109	\$208.24	107	86
MacClesfield	Edgecombe	\$1,086.66	124	74	\$610.65	143	118	\$154.70	152	145
Dover	Craven	\$1,083.72	125	152	\$586.57	154	167	\$151.27	156	171
Richfield	Stanly	\$1,082.60	126	120	\$648.95	128	124	\$246.24	75	72
Tar Heel	Bladen	\$1,080.57	127	91	\$711.90	108	89	\$152.49	154	157
Como	Hertford	\$1,076.89	128	80	\$605.05	147	135	\$202.35	111	115
Cerro Gordo	Columbus	\$1,067.31	129	145	\$578.69	158	160	\$241.23	77	103
Stem	Granville	\$1,062.91	130	106	\$836.78	73	67	\$152.63	153	130
Pollocksville	Jones	\$1,062.67	131	119	\$694.98	115	96	\$126.41	177	144
Falcon	Cumberland	\$1,056.08	132	140	\$584.41	155	153	\$271.02	59	69
Walstonburg	Greene	\$1,053.75	133	139	\$632.59	134	146	\$183.51	132	170
Dobbins Heights	Richmond	\$1,052.96	134	142	\$610.48	144	145	\$285.68	51	50
Everetts	Martin	\$1,046.36	135	133	\$675.78	121	123	\$211.79	103	108
Lewiston Woodville	Bertie	\$1,036.69	136	130	\$615.44	141	139	\$204.22	110	104
Lumber Bridge	Robeson	\$1,028.89	137	161	\$535.91	169	178	\$332.52	28	45
East Arcadia <sup>e</sup>	Bladen	\$1,028.37	138	—	\$680.84	119	—	\$132.18	171	—
Bolton	Columbus	\$1,025.79	139	93	\$625.07	136	114	\$185.15	131	101

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Red Cross	Stanly	\$1,024.56	140	146	\$604.52	148	152	\$272.53	58	60
Grantsboro	Pamlico	\$1,017.52	141	144	\$755.39	94	93	\$127.63	175	175
Harrellsville	Hertford	\$1,010.10	142	138	\$639.57	131	136	\$192.23	127	121
Alliance	Pamlico	\$998.48	143	147	\$729.40	101	99	\$120.96	181	177
Alamance	Alamance	\$993.18	144	135	\$627.95	135	105	\$224.57	91	150

**LOWER BURDEN — LOWER QUARTILE**

Peachland	Anson	\$991.09	145	157	\$638.60	132	150	\$196.38	123	139
Leggett	Edgecombe	\$986.66	146	125	\$647.77	129	113	\$171.85	142	143
Hoffman	Richmond	\$986.41	147	164	\$582.45	156	161	\$263.02	66	83
Ruth	Rutherford	\$984.69	148	126	\$640.75	130	102	\$196.72	122	99
Sandyfield <sup>e</sup>	Columbus	\$980.05	149	—	\$604.40	149	—	\$216.94	98	—
Boardman <sup>e</sup>	Columbus	\$967.55	150	—	\$530.58	172	—	\$290.44	49	—
Spencer Mountain	Gaston	\$965.39	151	163	\$673.29	122	134	\$125.42	179	182
Momeyer	Nash	\$965.29	152	159	\$549.01	164	162	\$324.63	34	54
Seven Springs	Wayne	\$963.00	153	118	\$599.90	150	121	\$198.68	114	95
Whitsett	Guilford	\$961.61	154	153	\$730.91	100	100	\$136.99	167	176
Conetoe	Edgecombe	\$957.05	155	150	\$539.64	167	154	\$250.38	74	116
Trenton	Jones	\$951.15	156	136	\$692.96	116	103	\$124.85	180	148
Ossipee	Alamance	\$948.47	157	156	\$515.79	176	164	\$273.87	57	62
East Laurinburg	Scotland	\$945.50	158	167	\$608.45	145	156	\$146.15	165	172
Middleburg	Vance	\$934.84	159	158	\$575.06	161	158	\$176.53	139	134
Kingstown	Cleveland	\$933.14	160	177	\$632.81	133	170	\$133.64	169	178
Speed	Edgecombe	\$932.45	161	115	\$617.11	139	98	\$130.57	172	124
Hassell	Martin	\$929.42	162	154	\$591.64	153	147	\$180.15	135	137
Danbury	Stokes	\$921.36	163	160	\$656.94	125	149	\$150.40	158	159
Roxobel	Bertie	\$902.10	164	168	\$502.19	181	168	\$164.15	144	167
Lawndale	Cleveland	\$898.93	165	180	\$597.66	151	174	\$126.42	176	179
Proctorville	Robeson	\$891.15	166	172	\$430.86	187	184	\$299.51	46	43
Polkville	Cleveland	\$885.32	167	187	\$537.28	168	182	\$111.32	186	186
Centerville	Franklin	\$877.77	168	165	\$622.55	138	142	\$105.72	188	181
Powellville	Bertie	\$872.57	169	169	\$471.63	186	173	\$146.86	162	164
McFarlan	Anson	\$872.01	170	155	\$592.74	152	151	\$147.97	161	140
Staley	Randolph	\$868.61	171	174	\$521.23	174	171	\$259.34	69	75
Lattimore	Cleveland	\$866.66	172	184	\$579.41	157	179	\$120.93	182	183
Waco	Cleveland	\$866.17	173	185	\$574.09	162	180	\$120.06	183	184
Cove City	Craven	\$865.22	174	176	\$521.69	173	177	\$134.75	168	174
Earl	Cleveland	\$862.19	175	182	\$575.87	160	176	\$119.99	184	180
Ellenboro	Rutherford	\$854.23	176	166	\$545.36	166	155	\$155.16	151	158
Norman	Richmond	\$848.35	177	149	\$516.11	175	175	\$177.60	137	77
McDonald	Robeson	\$829.31	178	179	\$359.50	190	189	\$306.84	42	46
Dortches	Nash	\$827.32	179	170	\$502.01	182	172	\$234.42	85	70
Kelford	Bertie	\$826.96	180	173	\$495.08	183	169	\$156.19	150	168
Fallston	Cleveland	\$823.34	181	186	\$545.63	165	181	\$111.38	185	185
Casar	Cleveland	\$811.53	182	188	\$534.24	171	183	\$110.45	187	187
Rennert <sup>e</sup>	Robeson	\$798.92	183	—	\$373.37	189	—	\$270.12	61	—
Moorestboro	Cleveland	\$796.95	184	190	\$512.88	177	185	\$102.47	189	188
Patterson Springs	Cleveland	\$795.29	185	189	\$512.88	177	185	\$102.47	189	188
Belwood	Cleveland	\$790.42	186	191	\$512.88	177	185	\$102.47	189	188
Grover	Cleveland	\$781.68	187	148	\$512.88	177	159	\$102.47	189	160
Askewville	Bertie	\$780.07	188	171	\$475.56	185	166	\$129.51	173	166
Raynham	Robeson	\$777.35	189	178	\$387.03	188	188	\$234.90	84	76
Marietta	Robeson	\$770.59	190	181	\$346.19	191	190	\$267.90	62	44
Kittrell	Vance	\$741.75	191	175	\$476.89	184	165	\$146.77	163	147
Orrum	Robeson	\$720.66	192	183	\$346.19	191	190	\$218.48	96	68

**NOT RANKED (INCOMPLETE DATA)**

Ansonville <sup>b</sup>	Anson	—	—	151	—	—	148	—	—	96
Arapahoe <sup>c</sup>	Pamlico	—	—	—	—	—	—	—	—	—
Aurora <sup>c</sup>	Beaufort	—	—	—	—	—	—	—	—	—
Autryville <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Bath <sup>c</sup>	Beaufort	—	—	—	—	—	—	—	—	—
Bunn <sup>c</sup>	Franklin	—	—	—	—	—	—	—	—	—

MUNICIPALITY	COUNTY	LOCAL REVENUES PER CAPITA	2011 RANK	2010 RANK	PROPERTY TAX BURDEN PER CAPITA	2011 RANK	2010 RANK	SALES TAX BURDEN PER CAPITA	2011 RANK	2010 RANK
Castalia <sup>b</sup>	Nash	—	—	—	—	—	—	—	—	—
Chocowinity <sup>b</sup>	Beaufort	—	—	61	—	—	65	—	—	15
Dublin <sup>b</sup>	Bladen	—	—	26	—	—	54	—	—	98
Fair Bluff <sup>b</sup>	Columbus	—	—	104	—	—	119	—	—	102
Garland <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Gatesville <sup>b</sup>	Gates	—	—	114	—	—	131	—	—	67
Godwin <sup>b</sup>	Cumberland	—	—	—	—	—	—	—	—	—
Greenevers <sup>b</sup>	Duplin	—	—	—	—	—	—	—	—	—
Harrells <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Hot Springs <sup>c</sup>	Madison	—	—	—	—	—	—	—	—	—
Kenansville <sup>c</sup>	Duplin	—	—	—	—	—	—	—	—	—
Lansing <sup>b</sup>	Ashe	—	—	103	—	—	101	—	—	17
Milton <sup>c</sup>	Caswell	—	—	—	—	—	—	—	—	—
Morven <sup>b</sup>	Anson	—	—	162	—	—	141	—	—	191
Newton Grove <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Ronda <sup>b</sup>	Wilkes	—	—	107	—	—	133	—	—	14
Salemburg <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Turkey <sup>d</sup>	Sampson	—	—	—	—	—	—	—	—	—
Vandemere <sup>b</sup>	Pamlico	—	—	98	—	—	62	—	—	152
Winfall <sup>b</sup>	Perquimans	—	—	59	—	—	56	—	—	133

**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 2011 AFIR by March 15, 2013.
- c) Results could not be calculated; municipality did not submit FY 2011 and FY 2010 AFIRs by March 15, 2013.
- 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 2010 could not be calculated; municipality had not submitted FY 2010 AFIR by March 15, 2013.
- f) Local Revenues Per Capita could not be computed for FY2010 as the Harnett County AFIR was incomplete.
- g) Municipality only incorporated in FY 2011.

## APPENDIX C

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

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



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

COUNTY			MUNICIPALITY		
REVENUE TYPE	LINE REF.	DESCRIPTION	REVENUE TYPE	LINE REF.	DESCRIPTION
<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy	<b>Property Tax</b>	10	Current Collections of Unit-Wide Levy
	11	Current Collections of Special Tax District		11	Current Collections of Special Tax Districts
	12	Prior Years' Levy Collections		12	Prior Years' Levy Collections
	13	Penalties and Interest		13	Penalties and Interest
	14	Collections of Taxes Previously Written Off		14	Collections of Taxes Previously Written Off
<b>Sales Tax</b>	19	1% Local Government Option Sales	<b>Sales Tax</b>	102	Supplemental Schools Taxes Current Levy Collections
	20	1/2% Local Government Option Sales Tax (Article 40)		103	Prior Years' Levy Collections
	21	1/2% Local Government Option Sales Tax (Article 42)		16	1% Local Government Option Sales Tax
	21.1	1/2% Local Government Option Sales Tax (Article 44)		17	1/2% Local Government Option Sales Tax (Article 40)
	21.2	1/4% Local Government Option Sales Tax (Article 46)		18	1/2% Local Government Option Sales Tax (Article 42)
<b>Total Revenues</b>	<i>The above plus:</i>		<b>Total Revenues</b>	<i>The above plus:</i>	
	15	Animal Tax		15	Animal Tax
	16	Deed Stamp Excise Tax		15.1	Solid Waste Disposal Tax
	17	Real Property Transfer Tax		19	Privilege Licenses
	18	Scrap Tire Disposal Tax		19.2	All Other Privileges and Permits
	22	Local Occupancy Tax		20	Auto Licenses
	23	Prepared Food Tax		21	Vehicle Tax for Public Transportation
	24	911 Charges		22	Other Licenses (Including CATV)
	25	Gross Receipts Tax on Short Term Leased Vehicles		23	Local Occupancy Tax
	26	White Goods Disposal Tax		24	Prepared Food Tax
	27	Privilege Licenses		25	ETSF Revenue
	28	Other Licenses (Including CATV)		25.1	ETSF Interest Income
	81	Building Permits		26	Gross Short Term Lease and Rental Tax
	82	Register of Deeds		71	Building Permits
	83	Inspection Fees		72	Inspection Fees
	84	Concealed Handgun Permits		72.1	Amusements Licensing and Permit Taxes
	85	Other Permits		73	Other Permits
	86	Parking Revenues		74	Parking Revenues
	87	Rents and Royalties		75	Rents and Royalties
	89	Fire Protection Charges		77	Fire Protection Charges
	90	Solid Waste		78	Solid Waste
	91	Ambulance and Rescue Squad Charges		79	Ambulance and Rescue Squad Charges
	92	Cemeteries		80	Cemeteries
	93	Recreation Service Revenues		81	Recreation Service Revenues
	94	Library Service Revenues		82	Library Service Revenues
	95	Other Cultural and Rec. Service Rev.		83	Other Cultural and Rec. Service Revenues
	96	Client and Third Party Payments—Health		84	Mass Transit—City Operated
	97	Mental Health		85	Other Sales and Services
	98	Social Services		86	Water and Sewer Charges*
	99	County Home		88.1	Storm water fees
	100	Mass Transit—County Operated		91	Special Assessments
	101	Other Sales and Services		92	Private Contributions and Donations
	102	Water and Sewer Charges*		96	ABC Mixed Drink Surcharge
	105	Special Assessments		97	ABC Profit Distribution
	106	Private Contrib. and Other Donations		98	Other Miscellaneous Revenues
	109	1 Cent and 5 Cent Bottle Tax			
	110	Mixed Drink Surcharge			
	111	ABC Profit Distribution			
	112	Other Miscellaneous Revenues			

\* Excluded from municipality- and county-only analyses.

## About the Author

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

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